



PULINDRA PATEL & CO.
CHARTERED ACCOUNTANTS

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Limited Review Report on unaudited standalone financial results of Caprolactam Chemicals Limited for the quarter ended 31 December 2022 and year-to-date results for the period from 1 April 2022 to 31 December 2022 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Review Report to
The Board of Directors,
Caprolactam Chemicals Limited
Plot No. B-31, M.I.D.C.- Mahad,
Taluka – Mahad,
Dist Raigad – 402302

We have reviewed the quarterly unaudited standalone financial results of CAPROLACTAM CHEMICALS LIMITED (the company) for the, Quarter ended December 31, 2022 and year to date results for the period from 1st April,2022 to 31st December, 2022 (the Statement”) attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations 2015 as amended. (“the Listing Regulations”) which is signed by us for the purpose of identification only.

This statement which is the responsibility of the Company’s Management and has been approved by the Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 “Interim Financial Reporting” (Ind AS 34), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of Listing Regulations. Our responsibility is to issue a report on the statement based on our review.

We conducted our review of the Statement in accordance with the standard on Review Engagement (SRE) 2410 ‘Review of Interim Financial Information performed by the Independent Auditor of the Entity’ issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statement is free of material misstatements. A review of interim financial information consist of making inquiries, primarily of persons responsible for accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards of Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



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Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the recognition and measurement principles laid down in the Indian accounting standards 34 prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognised accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, (as amended) including the manner in which it is to be disclosed, or that it contains any material misstatement.



Yours faithfully,
For PULINDRA PATEL & CO.
Chartered Accountants
FRN No. 0115187W
Pulindra M. Patel
(Pulindra Patel)
Proprietor
Membership No. 048991
UDIN: 23048991BGWJI3754

Place : Mumbai
Date : 14th February, 2023


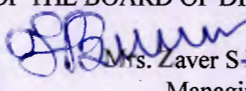
Caprolactam Chemicals Limited
CIN No. L24110MH1988PLC049683

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER ,2022

PART I							(Rs. In Lacs)
	PARTICULARS	Quarter Ended			9Months Ended		Year Ended
		(Unaudited)			(Unaudited)		(Audited)
		31-12-2022	30-09-2022	31-12-2021	31-12-2022	31-12-2021	31-03-2022
1	Revenue From Operation						
	Revenue from Operations	237.02	250.53	15.56	762.20	144.06	206.88
	Other Income	0.30	0.98	2.24	2.18	24.45	40.56
	Total Income	237.32	251.52	17.81	764.38	168.51	247.44
2	Expenses						
(a)	Cost of materials consumed	12.88	12.21	3.06	42.70	41.48	55.43
(b)	Purchase of stock - I trade	-	-	-	-	-	-
(c)	Change in inventories of Finished goods, work-in-progress and stock-intrade	0.00	-	47.16	2.13	-1.36	-2.13
(C)	Employee benefits expenses	9.16	6.83	5.64	24.83	16.63	25.44
(d)	Finance Costs	14.41	14.15	7.78	41.33	21.51	27.64
(e)	Depreciation, depletion and amortisation expenses	33.06	21.79	25.54	76.63	72.95	103.47
(f)	Other expenses						
	(6) Other expenses	105.64	104.15	4.61	296.29	152.21	184.99
	Total other expenses						
	Total expenses	175.16	159.13	93.80	483.92	303.42	394.84
3	Profit / (Loss) before exceptional items and tax	62.16	92.38	-75.99	280.46	-134.91	-147.40
4	Exceptional items	-	-	-	-	-	-
5	Profit before tax	62.16	92.38	-75.99	280.46	-134.91	-147.40
6	Tax expense						
	Current tax	-1.27	23.29	-	53.70	-	-
	Deferred tax	-10.08	-0.09	4.97	-11.32	5.19	-19.19
	Total tax expenses	-11.35	23.19	4.97	42.38	5.19	-19.19
7	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	-	-	-	-	-	-
8	Net Profit Loss for the period from continuing operations	73.51	69.19	-80.96	238.08	-129.72	-128.21
9	Profit (loss) from discontinued operations before tax	-	-	-	-	-	-
10	Tax expense of discontinued operations	-	-	-	-	-	-
11	Net profit (loss) from discontinued operation after tax	-	-	-	-	-	-
12	Share of profit (loss) of associates and joint ventures accounted for using equity method	-	-	-	-	-	-
13	Total profit (loss) for period	73.51	69.19	-80.96	238.08	-129.72	-128.21
14	Other comprehensive income net of taxes	-	-	-	-	-	-
15	Total Comprehensive Income for the period	73.51	69.19	-80.96	238.08	-129.72	-128.21
16	Total profit or loss, attributable to						
17	Profit or loss, attributable to owners of parent	-	-	-	-	-	-
18	Total profit or loss, attributable to non-controlling interests	-	-	-	-	-	-



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19	Total Comprehensive income for the period attributable to	-	-	-	-	-	-	
20	Comprehensive income for the period attributable to owners of parent	-	-	-	-	-	-	
21	Total comprehensive income for the period attributable to owners of parent non-controlling interests	-	-	-	-	-	-	
22	Details of equity share capital							
	Paid-up equity share capital	460.00	460.00	460.00	460.00	460.00	460.00	
	Face value of equity share capital	10.00	10.00	10.00	10.00	10.00	10.00	
23	Details of debt securities							
24	Reserves excluding revaluation reserve							
25	Earnings per share							
26	Earnings per equity share for continuing operations							
	Basic earnings (loss) per share from continuing operations	1.60	1.50	-1.76	5.18	-2.82	-2.79	
	Diluted earnings (loss) per share from continuing operations	1.60	1.50	-1.76	5.18	-2.82	-2.79	
27	Earnings per equity share for discontinued operations							
	Basic earnings (loss) per share from discontinued operations	-	-	-	-	-	-	
	Diluted earnings (loss) per share from discontinued operations	-	-	-	-	-	-	
28	Earnings per equity share							
	Basic earnings (loss) per share from continuing and discontinued operations	1.60	1.50	-1.76	5.18	-2.82	-2.79	
	Diluted earnings (loss) per share from continuing and discontinued operations	1.60	1.50	-1.76	5.18	-2.82	-2.79	
29	Debt equity ratio							
30	Debt service coverage ratio							
31	Interest service coverage ratio							
27	Disclosure of notes on finance results							
	1) The above results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14 th February, 2023 and have been subjected to limited review by the Auditors.							
	2) These financial results of the Company have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.							
	3) As the Company's business activity falls within single significant business segment, viz. "Manufacturing" no separate segment information is enclosed.							
	4) Figures for the previous quarter/ period have been regrouped/reclassified, wherever considered necessary.							
	5) The figures in Rs. Lakhs are rounded off to two decimals.							
	Place: Mahad	FOR AND BEHALF OF THE BOARD OF DIRECTORS						
	Date: 14/02/2023						 Mrs. Zaver S. Phanshali Managing Director	