

10th August, 2021

The Deputy Manager,
Department of Corporate Services,
BSE Limited,
P.J. Towers, Dalal Street, Fort,
Mumbai - 400001.

Scrip Code: 507486 (BSE)

Dear Sir,

Subject: Outcome of the Board Meeting held on Tuesday, 10th August, 2021

Pursuant to Regulations 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") read with Schedule III to the Listing Regulations, this is to inform you that the Board of Directors of the Company, at its Meeting held today, i.e., on Tuesday, 10th August, 2021 inter alia, has approved the following:

(a) Approval of Unaudited Financial Results of the Company for the Quarter ended 30th June, 2021:

Upon recommendation of the Audit Committee, the Board of Directors has approved the Unaudited Financial Results as per Indian Accounting Standards (IND AS) for the Quarter ended 30th June, 2021.

Accordingly, please find enclose herewith:

- (i) Unaudited Financial Results for the Quarter ended 30th June, 2021; and
- (ii) Limited Review Report on the Unaudited Financial Results for the Quarter ended 30th June, 2021

The Limited Review Report is with an unmodified opinion with respect to the Unaudited Financial Results of the Company for the Quarter ended 30th June, 2021.

(b) Appointment and Resignation of statutory Auditor.

Pursuant to Regulation 30 of (SEBI Listing Regulations, 2015) read with SEBI Circular No.

CIR/CFD/CMD1/114/2019 dated October 18, 2019, we wish to inform that based on the recommendation of the Audit Committee, the Board of Directors of the Company at its meeting held on 10th August, 2021 noted and accepted the resignation of Bipin Kothari & Associates (Chartered Accountants) (Firm Registration number: 137687W) who have tendered their resignation vide their letter dated 1st August, 2021 informing their inability to continue as the Statutory Auditors of the Company.

The copy of the resignation letter dated 1st August, 2021 with Annexure as received from Bipin Kothari & Associates is attached herewith.

Further, the Board of Directors at their meeting held on 10th August, 2021, on the recommendation of the Audit Committee, subject to approval of shareholders, has approved the appointment of Pulindra Patel & Co as Statutory Auditors of the Company to fill the casual vacancy caused due to the resignation Bipin Kothari & Associates, as Statutory Auditors of the Company, till the conclusion of ensuing Annual General Meeting of the company. The said appointment is pursuant to applicable provisions of the Companies Act 2013 and the SEBI Listing Regulations, 2015.

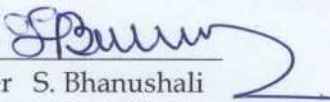
Details with respect to resignation/change in Auditors of the Company as required under Regulation 30 Read with Schedule III of the Listing Regulations, SEBI Circular CIR/CFD/CMD/4/2015 dated September 09, 2015 and CIR/CFD/CMD1/114/2019 dated October 18, 2019 are annexed herewith.

Kindly take the same on your record and oblige.

This is for the information of members.

Thanking you,

Yours Faithfully,
For Caprolactam Chemical Limited


Zaver S. Bhanushali
Managing Director
DIN: 00663374
Encl: as above.

Details with respect to change in Auditors of the Company as required under Regulation 30 Read with Schedule III of the Listing Regulations and SEBI Circular CIR/CFD/CMD/4/2015 dated September 09, 2015

Resignation of Statutory Auditors

Sr. No.	Particulars	Details
1	Name of Auditor	Bipin Kothari & Associates (Chartered Accountants) (Firm Registration number: 137687W)
2	Reason for Change viz., appointment, resignation, removal, death or otherwise	Due to occupancy in other assignments
3	Effective Date of resignation	10 th August, 2021
4	Brief profile	Not Applicable
5	Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable

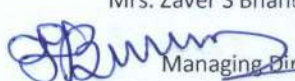
Appointment of Statutory Auditors

Sr. No.	Particulars	Details
1	Name of Auditor	Pulindra Patel & Co
2	Reason for Change viz., appointment, resignation, removal, death or otherwise	Appointment to fill the casual vacancy caused due to the resignation of Bipin Kothari & Associates
3	Effective Date of Appointment	10 th August, 2021
4	Brief profile	Pulindra Patel and Co., Chartered Accountants is a well know proprietary firm office in Mumbai, 307 Gold Mohur Society, 174 Princess Street, Above Indian Art Studio. Its Peer Review Certificate numbers 011932 and it is valid till 15 th September, 2022.
5	Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable

Caprolactam Chemicals Limited
CIN No. L24110MH1988PLC049683
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2021

PART I	PARTICULARS	(Rs. In Lacs)			
		Quarter Ended			Year Ended
		(Unaudited)			(Audited)
		30-06-2021	31-03-2021	30-06-2020	31-03-2021
1	Revenue From Operation				
	Revenue from Operations	90.966	159.510	74.652	630.906
	Other Income	0.104	3.575	3.308	9.316
	Total Income	91.070	163.085	77.960	640.222
2	Expenses				
(a)	Cost of materials consumed	9.028	1.210	-3.022	1.242
	Purchase of stock-in trade	0.000	0.000	0.000	0.000
(b)	Change in inventories of Finished goods, work-in-progress and stock-intrade	0.000	-0.359	0.000	-0.359
(c)	Employee benefits expenses	6.162	5.513	5.824	22.586
(d)	Finance Costs	6.206	6.728	7.366	29.735
(e)	Depreciation, and amortisation expenses	22.691	35.769	21.306	106.550
	Total other expenses	66.363	122.889	60.430	391.343
	Total expenses	110.450	171.750	91.904	551.097
3	Profit / (Loss) before exceptional items and tax	-19.380	-8.665	-13.944	89.125
4	Exceptional items	0.000	0.000	0.000	0.000
5	Profit before tax	-19.380	-8.665	-13.944	89.125
6	Tax expense				
	Current tax	0.000	27.130	0.000	27.130
	Deferred tax	-4.916	-3.062	0.000	-3.062
	Total tax expenses	-4.916	24.068	0.000	24.068
7	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.000	0.000	0.000	0.000
8	Net Profit Loss for the period from continuing operations	-14.464	-32.733	-13.944	65.057
9	Profit (loss) from discontinued operations before tax	0.000	0.000	0.000	0.000
10	Tax expense of discontinued operations	0.000	0.000	0.000	0.000
11	Net profit (loss) from discontinued operation after tax	0.000	0.000	0.000	0.000
12	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.000	0.000	0.000	0.000
13	Total profit (loss) for period	-14.464	-32.733	-13.944	65.057
14	Other comprehensive income net of taxes	0.000	0.000	0.000	0.000
15	Total Comprehensive Income for the period	-14.464	-32.733	-13.944	65.057
16	Total profit or loss, attributable to	0.000	0.000	0.000	0.000
17	Profit or loss, attributable to owners of parent	0.000	0.000	0.000	0.000
18	Total profit or loss, attributable to non-controlling interests	0.000	0.000	0.000	0.000
19	Total Comprehensive income for the period attributable to	0.000	0.000	0.000	0.000
20	Comprehensive income for the period attributable to owners of parent	0.000	0.000	0.000	0.000




21	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0.000	0.000	0.000	0.000
22	Details of equity share capital				
	Paid-up equity share capital	460.000	460.000	460.000	460.000
	Face value of equity share capital	10.000	10.000	10.000	10.000
23	Details of debt securities				
24	Reserves excluding revaluation reserve				-51.986
25	Earnings per share				
26	Earnings per equity share for continuing operations				
	Basic earnings (loss) per share from continuing operations	-0.314	-0.712	-0.303	1.414
	Diluted earnings (loss) per share from continuing operations	-0.314	-0.712	-0.303	1.414
27	Earnings per equity share for discontinued operations				
	Basic earnings (loss) per share from discontinued operations	0.000	0.000	0.000	0.000
	Diluted earnings (loss) per share from discontinued operations	0.000	0.000	0.000	0.000
28	Earnings per equity share				
	Basic earnings (loss) per share from continuing and discontinued operations	-0.314	-0.712	-0.303	1.414
	Diluted earnings (loss) per share from continuing and discontinued operations	-0.314	-0.712	-0.303	1.414
29	Debt equity ratio				
30	Debt service coverage ratio				
31	Interest service coverage ratio				
32	Disclosure of notes on finance results				
	1. The results of the quarter ended 30th June, 2021 was reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 10th August, 2021				
	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 a single significant business segment, viz. " Manufacturing" no separate segment information is enclosed.				
	4) There is no investors complain pending with the company.				
	5) The figures of previous periods are regrouped / rearranged wherever considered necessary to correspond with the current period presentation.				
	Place: Mahad	FOR AND BEHALF OF THE BOARD OF DIRECTORS			
	Date: 10/08/2021	<div style="text-align: right;"> Mrs. Zaver S Bhanushali  Managing Director </div>			





Limited Review Report

To
Board of Directors
Caprolactam Chemicals Limited

We have reviewed the accompanying statement of unaudited financial results of Caprolactam Chemicals Limited for the quarter ended 30th June, 2021 and the year to date results for the period April 01, 2021 to June 30, 2021 except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been audited by us. The statement has been prepared by the pursuant to Regulation 33 of the SEBI (Listing Regulations and Disclosure Requirements) Regulation, 2015 ("the Listing Regulations, 2015") This statement is the responsibility of the Company's Management and has been approved by the Board of Directors at the meeting held on 10th August 2021. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review 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 statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have performed an audit and accordingly, we express an unqualified audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of audited financial results prepared in accordance with applicable accounting standards Notified under companies Act 2013 (which are deemed to be applicable as per Section 133 of companies Act 2013, read with Rule 7 of the companies (accounts) Rules, 2014 and other recognized accounting practices and policies, generally accepted in India, has not disclosed the information required to be disclosed in terms of Clause 41 of the Listing Agreement including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date : 10th August 2021
Place : Mumbai



For Bipin Kothari and Associates
Chartered Accountants

Proprietor

UDIN :- 21155037AAAAGB4125

