



13<sup>th</sup> November, 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: Submission of the unaudited financial results for half and Quarter ended, 30<sup>th</sup> September, 2021.**

1. Pursuant to Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith a Statement of Unaudited Standalone Financial Results for the quarter ended September 30, 2021 along with Limited Review Report submitted by the Statutory Auditors of the Company. The above financial results were upon recommendation of the Audit Committee approved by the Board of Directors at its meeting held on November 13<sup>th</sup>, 2021. The meeting of the Board of Directors of the Company commenced at 4:00 p.m. and concluded at 4:15 p.m.
2. Enclosing the Cash Flow statement.


Kindly take the same on your record.

We request you to inform your members accordingly.

Thanking you.

Yours faithfully,

For Caprolactam Chemicals Limited

  
Zaver S. Bhanushali  
Managing Director  
DIN: 00663374





**Pulindra M. Patel**  
**B.Com. F.C.A., Inter C.S.**

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 September 30 2021 and year to date from April 01, 2021 to September 30, 2021 (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 modified by circular No. CIR/CFD/FAC/62/2006 dated 5<sup>th</sup> July, 2016.

This statement which is the responsibility of the Company's Management and 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. Our responsibility is to issue a report on the statement based on our review.

We conducted our review of the Statement accordance with the revised 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 about whether the statement is free of material misstatement(S). A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as stated 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 aforesaid Indian accounting standards and other accounting principles 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, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place : Mumbai  
Date : 13<sup>th</sup> November, 2021

**PULINDRA PATEL & CO.**  
**CHARTERED ACCOUNTANTS**

307, Gold Mohur Co-Op. Housing Society,  
174, Princess Street, Mumbai- 2.  
Tel No. : 022-22056233, 022-43472356  
Mobile : 9322268243  
e-mail : pulindra\_patel@hotmail.com

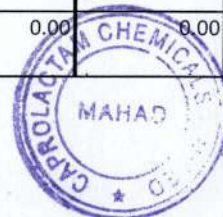
Yours faithfully,  
For PULINDRA PATEL & CO.  
Chartered Accountants  
FRN No. 0115187W  
*Pulindra M. Patel*  
(Pulindra Patel)  
Proprietor  
Membership No. 048991  
UDIN: 21048991AAAAPM4336






**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER ,2021**

PART I							(Rs. In Lacs)
	PARTICULARS	Quarter Ended			6Months Ended		Year Ended
		(Unaudited)			(Unaudited)		(Audited)
		30-09-2021	30-06-2021	30-09-2020	30-09-2021	30-09-2020	31-03-2021
<b>1</b>	<b>Revenue From Operation</b>						
	Revenue from Operations	37.53	90.97	146.13	128.50	220.78	630.91
	Other Income	22.10	0.10	0.10	22.20	3.41	9.32
	<b>Total Income</b>	<b>59.63</b>	<b>91.07</b>	<b>146.23</b>	<b>150.70</b>	<b>224.19</b>	<b>640.22</b>
<b>2</b>	<b>Expenses</b>						
(a)	Cost of materials consumed	16.37	9.03	2.55	25.40	-0.48	1.24
(b)	Purchase of stock - I trade	13.01	0.00	0.00	13.01	0.00	0.00
(c)	Change in inventories of Finished goods, work-in-progress and stock-intrade	-48.52	0.00	0.00	-48.52	0.00	-0.36
(C)	Employee benefits expenses	4.83	6.16	4.64	10.99	10.47	22.59
(d)	Finance Costs	7.52	6.21	7.72	13.73	15.09	29.74
(e)	Depreciation, depletion and amortisation expenses	24.72	22.69	24.48	47.41	45.79	106.55
(f)	<b>Other expenses</b>	<b>81.24</b>	<b>66.36</b>	<b>84.27</b>	<b>147.60</b>	<b>144.70</b>	<b>391.34</b>
	<b>Total other expenses</b>						
	<b>Total expenses</b>	<b>99.17</b>	<b>110.45</b>	<b>123.66</b>	<b>209.62</b>	<b>215.56</b>	<b>551.10</b>
<b>3</b>	<b>Profit / (Loss) before exceptional items and tax</b>	<b>-39.54</b>	<b>-19.38</b>	<b>22.57</b>	<b>-58.92</b>	<b>8.62</b>	<b>89.13</b>
<b>4</b>	<b>Exceptional items</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>5</b>	<b>Profit before tax</b>	<b>-39.54</b>	<b>-19.38</b>	<b>22.57</b>	<b>-58.92</b>	<b>8.62</b>	<b>89.13</b>
<b>6</b>	<b>Tax expense</b>					<b>0.00</b>	
	Current tax	0.00	0.00	0.00	0.00	0.00	27.13
	Deferred tax	-5.24	-4.92	0.00	-10.16	0.00	-3.06
	<b>Total tax expenses</b>	<b>-5.24</b>	<b>-4.92</b>	<b>0.00</b>	<b>-10.16</b>	<b>0.00</b>	<b>24.07</b>
<b>7</b>	<b>Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>8</b>	<b>Net Profit Loss for the period from continuing operations</b>	<b>-34.29</b>	<b>-14.46</b>	<b>22.57</b>	<b>-48.76</b>	<b>8.62</b>	<b>65.06</b>
	Profit (loss) from discontinued operations before tax	0.00	0.00	0.00	0.00	0.00	0.00
<b>10</b>	<b>Tax expense of discontinued operations</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>11</b>	<b>Net profit (loss) from discontinued operation after tax</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>12</b>	<b>Share of profit (loss) of associates and joint ventures accounted for using equity method</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>13</b>	<b>Total profit (loss) for period</b>	<b>-34.29</b>	<b>-14.46</b>	<b>22.57</b>	<b>-48.76</b>	<b>8.62</b>	<b>65.06</b>
<b>14</b>	<b>Other comprehensive income net of taxes</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>15</b>	<b>Total Comprehensive Income for the period</b>	<b>-34.29</b>	<b>-14.46</b>	<b>22.57</b>	<b>-48.76</b>	<b>8.62</b>	<b>65.06</b>
<b>16</b>	<b>Total profit or loss, attributable to</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>17</b>	<b>Profit or loss, attributable to owners of parent</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>18</b>	<b>Total profit or loss, attributable to non-controlling interests</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>19</b>	<b>Total Comprehensive income for the period attributable to</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>20</b>	<b>Comprehensive income for the period attributable to owners of parent</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>





21	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0.00	0.00	0.00	0.00	0.00	0.00
22	<b>Details of equity share capital</b>						
	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	<b>Details of debt securities</b>						
24	<b>Reserves excluding revaluation reserve</b>						-51.99
25	<b>Earnings per share</b>						
26	<b>Earnings per equity share for continuing operations</b>						
	Basic earnings (loss) per share from continuing operations	-0.75	-0.31	0.49	-1.06	0.19	1.41
	Diluted earnings (loss) per share from continuing operations	-0.75	-0.31	0.49	-1.06	0.19	1.41
27	<b>Earnings per equity share for discontinued operations</b>						
	Basic earnings (loss) per share from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
28	<b>Earnings per equity share</b>						
	Basic earnings (loss) per share from continuing and discontinued operations	-0.75	-0.31	0.49	-1.06	0.19	1.41
	Diluted earnings (loss) per share from continuing and discontinued operations	-0.75	-0.31	0.49	-1.06	0.19	1.41
29	Debt equity ratio						
30	Debt service coverage ratio						
31	Interest service coverage ratio						
27	<b>Disclosure of notes on finance results</b>						
	1. The above results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 13th November, 2021 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) The Company has only one segment of activity namely "Manufacturing and selling of Chemicals", the disclosure requirement of the Indian Accounting Standard (AS) 108 "Operating Segment" notified under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rule, 2014 are not applicable.						
	4) There is no investors complain pending with the company.						
	5) 3. Previous period figures have been regrouped/reclassified, wherever necessary, to make them comparable with the figures for the current peirod.						
	Place: Mahad						
	Date: 13/11/2020						
	FOR AND BEHALF OF THE BOARD OF DIRECTORS						
	 Mrs. Zaver S Bhanushali Managing Director						



**CAPROLACTAM CHEMICALS LIMITED**  
CIN No. L24110MH1988PLC049683

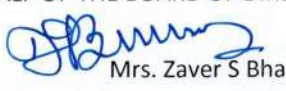
( Amount in lakhs)

Standalone Statement of Assets and Liabilities		Period ended As at	Period ended As at
Particulars		44,469.00 Unaudited	44,286.00 Audited
<b>ASSETS</b>			
1	<b>Non-current assets</b>		
	Property, plant and equipment	581.63	549.74
	Capital work-in-progress		
	Investment properties		
	Other intangible assets		
	Lease hold land		
	Investments in Subsidiaries and Joint venture		
	Investments accounted for using the equity method		
	Financial assets		
	i. Investments		
	ii. Loans		
	iii. Other Financial Assets	15.24	12.58
	Deferred tax assets		
	<b>Total non-current assets</b>	596.87	562.32
2	<b>Current assets</b>		
	Inventories	59.26	10.74
	<b>Current financial assets</b>		
	Current investments	-	-
	Trade receivables	19.59	47.04
	Cash and cash equivalents	15.32	52.04
	Bank balance other than cash and cash equivalents		
	loans, current		
	Other current financial assets	19.23	-
	<b>Total Current financial assets</b>	54.13	99.08
	Current tax assets (net)		
	Other current assets	38.90	47.45
	<b>Total current assets</b>	152.30	157.27
	<b>Total assets</b>	749.16	719.59
<b>EQUITY AND LIABILITIES</b>			
1	<b>Equity</b>		
	<b>Equity attributable to owners of parent</b>		
	Equity share capital	460.00	460.00
	Other equity	(100.74)	(51.99)
	<b>Total equity attributable to owners of parent</b>	359.26	408.01
	Non controlling interest		
	<b>Total equity</b>	359.26	408.01
2	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		



*[Handwritten Signature]*



<b>Non-current financial liabilities</b>	27.13	27.13
Borrowings, non-current		
Trade payables, non-current		
Other non-current financial liabilities		
<b>Total non-current financial liabilities</b>	-	-
Provisions, non-current		
Deferred tax liabilities (net)	10.10	20.26
<b>Total non-current liabilities</b>	37.23	47.39
<b>Current liabilities</b>		
<b>Current financial liabilities</b>		
Borrowings, current	287.00	215.00
Trade payables, current	63.71	40.01
Other current financial liabilities	1.97	-
<b>Total current financial liabilities</b>	352.68	255.01
Other current liabilities	-	9.18
Provisions, current	-	-
Current tax liabilities (net)		
<b>Total current liabilities</b>	352.68	264.19
<b>Total liabilities</b>	389.91	311.58
<b>Total equity and liabilities</b>	<b>749.16</b>	<b>719.59</b>
<b>Disclosure of notes on assets and liabilities</b>		
1. The results of the quarter ended 30 September, 2021 were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 13th November, 2021.		
2. Previous Year Figures have been regrouped wherever necessary.		
Place: Mahad	FOR AND BEHALF OF THE BOARD OF DIRECTORS	
Date: 13/11/2021	 Mrs. Zaver S Bhanushali Managing Director	



**CAPROLACTAM CHEMICALS LIMITED**  
**Revised Cash Flow Statement for the period ended 30.09.2021**

Particulars	30 September 2021	31 March 2021
<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>		
Net Profit before tax as per Statement of Profit and Loss	(58.92)	89.13
Adjustment for:		
Depreciation/ Amortisation	47.41	106.55
Profit on sale of Motor Car	----	----
Interest Expenses	13.73	29.74
Interest Income	(0.36)	----
<b>Operating Profit before Working Capital Changes</b>	<b>1.86</b>	<b>225.41</b>
Adjusted for :		
(Increase)/Decrease in Other Current Assets (Excluding Advance Tax)		(4.01)
(Increase)/Decrease in Inventories	(48.52)	(2.52)
(Increase)/Decrease in Trade Receivables	27.46	(17.04)
(Increase)/Decrease in Other Current Financial Assets	(10.68)	1.90
(Increase)/Decrease in Other Non Current Assets	(5.31)	0.87
Increase/(Decrease) in Trade Payables	23.70	(10.21)
Increase/(Decrease) in Other Financial Liabilities	1.97	(6.92)
Increase/(Decrease) in Other Current Liabilities	(9.18)	4.60
Adjustment for provisions, current		----
Adjustment for provisions, non-current		----
Cash Generated from Operations	(18.71)	192.09
Taxes refund / (paid) - (net)	(2.66)	65.18
<b>Net Cash from/(used in) Operating Activities (A)</b>	<b>(16.05)</b>	<b>126.90</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>		
Purchase of Fixed Assets	(79.30)	(49.22)
Sale of Fixed Assets	----	----
Loans & Advances	----	----
Other Non Current Financial Assets	----	----
Non Current Investments	----	----
Current Investments	----	----
Interest Received	0.36	----
<b>Net Cash from Investing Activities (B)</b>	<b>(78.94)</b>	<b>(49.22)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>		
Long term borrowings	----	----
Short Term Borrowings	72.00	(29.72)
Inter Corporate Deposit	----	----
Increase in capital	----	----
Interest Paid	(13.73)	(29.74)
<b>Net Cash from Financing Activities (C)</b>	<b>58.27</b>	<b>(59.45)</b>
<b>Net cash and cash equivalents (A + B + C)</b>	<b>(36.72)</b>	<b>18.24</b>
Cash and cash equivalents at beginning of the period	52.04	33.80
Cash and cash equivalents at end of the period	15.32	52.04

Place: Mahad

Date: 13/11/2021



FOR CAROLACTAM CHEMICALS LIMITED

*[Signature]*  
 Mrs. Zaver S Bhanushali  
 MANAGING DIRECTOR