

14th November, 2022

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, 30th September, 2022.

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, 2022 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 14th, 2022. The meeting of the Board of Directors of the Company commenced at 5:30 p.m. and concluded at 5:45 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 Shankarlal Bhanushali
Managing Director
DIN: 00663374





PULINDRA PATEL & CO.
CHARTERED ACCOUNTANTS

Office No. A-1004, Paras Business Center, Kasturba Road No.1, Near Borivali Station East,
Borivali East, Mumbai -400 066,
Office (Tel) +022-28069664, 022-22056233, 022-68844594, +91-9322268243, Office (M) +91-9619908533
Email : caoffice@pulindrapatel.com, pulindra_patel@hotmail.com

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 2022 and year to date from April 01, 2021 to September 30, 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”).

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.

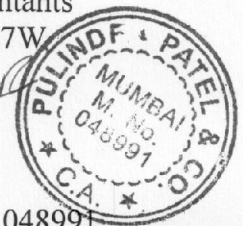
Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the aforesaid Indian accounting standards and other accounting principles generally accepted in India, 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 : 14th November, 2022

Yours faithfully,
For PULINDRA PATEL & CO.
Chartered Accountants
FRN No. 0115187W

Pulindra Patel
(Pulindra Patel)
Proprietor

Membership No. 048991
UDIN: 22048991BCZMKF9197



Caprolactam Chemicals Limited
CIN No. L24110MH1988PLC049683
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER, 2022

PART I							(Rs. In Lacs)
	PARTICULARS	Quarter Ended			6Months Ended		Year Ended
		(Unaudited)			(Unaudited)		(Audited)
		30-09-2022	30-06-2022	30-09-2021	30-09-2022	30-09-2021	31-03-2022
1	Revenue From Operation						
	Revenue from Operations	250.53	274.65	37.53	525.18	128.50	206.88
	Other Income	0.98	0.90	22.10	1.88	22.20	40.56
	Total Income	251.52	275.55	59.63	527.07	150.70	247.44
2	Expenses						
(a)	Cost of materials consumed	12.21	17.61	16.37	29.82	25.40	55.43
(b)	Purchase of stock - I trade	-	-	13.01	-	13.01	-
(c)	Change in inventories of Finished goods, work-in-progress and stock-intrade	-	2.13	(48.52)	2.13	(48.52)	(2.13)
(C)	Employee benefits expenses	6.83	8.84	4.83	15.67	10.99	25.44
(d)	Finance Costs	14.15	12.76	7.52	26.92	13.73	27.64
(e)	Depreciation, depletion and amortisation expenses	21.79	21.78	24.72	43.57	47.41	103.47
(f)	Other expenses	104.15	86.50	81.24	190.65	147.60	184.99
	Total other expenses						
	Total expenses	159.13	149.62	99.17	308.77	209.62	394.84
3	Profit / (Loss) before exceptional items and tax	92.38	125.93	(39.54)	218.30	(58.92)	(147.40)
4	Exceptional items	-	-	-	-	-	-
5	Profit before tax	92.38	125.93	(39.54)	218.30	(58.92)	(147.40)
6	Tax expense						
	Current tax	23.29	31.68	-	54.97	-	-
	Deferred tax	(0.09)	(1.14)	(5.24)	(1.24)	(10.16)	(19.19)
	Total tax expenses	23.19	30.54	(5.24)	53.73	(10.16)	(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	69.19	95.38	(34.29)	164.56	(48.76)	(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	69.19	95.38	(34.29)	164.56	(48.76)	(128.21)
14	Other comprehensive income net of taxes	-	-	-	-	-	-
15	Total Comprehensive Income for the period	69.19	95.38	(34.29)	164.56	(48.76)	(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	-	-	-	-	-	-
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	1.50	2.07	(0.75)	3.58	(1.06)	(2.79)
	Diluted earnings (loss) per share from continuing operations	1.50	2.07	(0.75)	3.58	(1.06)	(2.79)




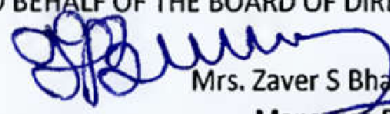
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CAPROLACTAM CHEMICALS LIMITED
CIN No. L24110MH1988PLC049683

(Amount in lakhs)

Standalone Statement of Assets and Liabilities		Period ended As at	Period ended As at
Particulars		30-Sep-22 Unaudited	31.03.2022 Audited
	ASSETS		
1	Non-current assets		
	Property, plant and equipment	4,81,99,417	5,81,63,000
	Capital work-in-progress	5,07,59,913	-
	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	13,04,854	15,24,000
	Deferred tax assets	-	-
	Total non-current assets	10,02,64,184	5,96,87,000
2	Current assets		
	Inventories	8,04,131	59,26,000
	Current financial assets	8,04,131	59,26,000
	Current investments	-	-
	Trade receivables	59,91,587	19,59,000
	Cash and cash equivalents	40,29,851	15,32,000
	Bank balance other than cash and cash equivalents	-	-
	loans, current	-	-
	Other current financial assets	-	19,23,000
	Total Current financial assets	1,00,21,438	54,14,000
	Current tax assets (net)		
	Other current assets	50,21,429	38,90,000
	Total current assets	50,21,429	38,90,000
	Total assets	11,61,11,182	7,49,17,000
	EQUITY AND LIABILITIES		
1	Equity		
	Equity attributable to owners of parent		
	Equity share capital	4,60,00,000	4,60,00,000
	Other equity	(15,63,415)	(1,00,74,000)
	Total equity attributable to owners of parent	4,44,36,585	3,59,26,000
	Non controlling interest		
	Total equity	4,44,36,585	3,59,26,000
2	Liabilities		
	Non-current liabilities		
	Non-current financial liabilities		-



	Borrowings, non-current	2,88,20,540	27,13,000
	Trade payables, non-current		
	Other non-current financial liabilities		
	Total non-current financial liabilities	-	-
	Provisions, non-current		-
	Deferred tax liabilities (net)	(16,226)	10,10,000
	Total non-current liabilities	2,88,04,314	37,23,000
	Current liabilities		
	Current financial liabilities		
	Borrowings, current	3,21,35,000	2,87,00,000
	Trade payables, current	31,91,758	63,71,000
	Other current financial liabilities	20,46,829	1,97,000
	Total current financial liabilities	3,73,73,588	3,52,68,000
	Other current liabilities		-
	Provisions, current	54,96,696	-
	Current tax liabilities (net)		
	Total current liabilities	4,28,70,284	3,52,68,000
	Total liabilities	7,16,74,598	3,89,91,000
	Total equity and liabilities	11,61,11,182	7,49,17,000
	Disclosure of notes on assets and liabilities		
	1. The results of the quarter ended 30 September, 2022 were reviewed by the Audit Committee and		
	2. Previous Year Figures have been regrouped wherever necessary.		
	Place: Mahad	 FOR AND BEHALF OF THE BOARD OF DIRECTORS  Mrs. Zaver S Bhanushali Managing Director	
	Date: 14/11/2022		

CAPROLACTAM CHEMICALS LIMITED
CIN No. L24110MH1988PLC049683
Cash Flow Statement for the period ended 30.09.2022

		(Rs. In Lacs)	
Particulars		30 September 2022	30 September 2021
CASH FLOW FROM OPERATING ACTIVITIES:			
Net Profit before tax as per Statement of Profit and Loss		218.30	(58.92)
Adjustment for:			
Depreciation/ Amortisation		43.57	47.41
Profit on sale of Motor Car		-	-
Interest Expenses		26.92	13.73
Interest Income		(0.85)	(0.36)
Operating Profit before Working Capital Changes		287.93	1.86
Adjusted for :			
(Increase)/Decrease in non-current financial assets		-	-
(Increase)/Decrease in Inventories		4.18	(48.52)
(Increase)/Decrease in Trade Receivables		(56.64)	27.46
(Increase)/Decrease in Other Current Financial Assets		43.29	(10.68)
(Increase)/Decrease in Other Current Assets		(1.96)	(5.31)
Increase/(Decrease) in Trade Payables		(17.88)	23.70
Increase/(Decrease) in Current Financial Liabilities		20.47	(1.97)
Increase/(Decrease) in Employee benefit obligation & other liabilities		(327.37)	(9.18)
Adjustment for provisions, current		-	-
Adjustment for provisions, non-current		-	-
Cash Generated from Operations		(47.98)	(18.71)
Taxes refund / (paid) - (net)		(23.15)	(2.66)
Net Cash from/(used in) Operating Activities (A)		(71.13)	(16.05)
CASH FLOW FROM INVESTING ACTIVITIES:			
Purchase of Fixed Assets		(111.46)	(79.30)
Sale of Fixed Assets		-	-
Loans & Advances		-	-
Other Non Current Financial Assets		-	-
Non Current Investments		-	-
Current Investments		-	-
Interest Received		0.85	0.36
Net Cash from Investing Activities (B)		(110.61)	(78.94)
CASH FLOW FROM FINANCING ACTIVITIES:			
Long term borrowings		-	-
Short Term Borrowings		234.22	72.00
Inter Corporate Deposit		-	-
Increase in capital		-	-
Interest Paid		(26.92)	(13.73)
Net Cash from Financing Activities (C)		207.30	58.27
Net cash and cash equivalents (A + B + C)		25.57	(36.72)
Cash and cash equivalents at beginning of the period		14.73	52.04
Cash and cash equivalents at end of the period		40.30	15.32

Notes:-

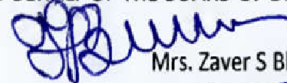
- Cash flow statement has been prepared under Indirect method as set out in Ind AS 7 as per the Companies (Indian Accounting Standards) Rule 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rule, 2016.
- Previous years figures have been restated and regrouped wherever necessary.
- Figures in bracket indicates cash outflow .

Date:- 14.11.2022

Place :- Mahad



FOR AND BEHALF OF THE BOARD OF DIRECTORS


Mrs. Zaver S Bhanushali
Managing Director