

11th November, 2023

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 Saturday, 11th November, 2023

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 Saturday, 11th November, 2023 started at 2:00 p.m. and ended at 2:30 pm inter alia, has approved the following:

- (a) Unaudited financial results of the Company for the quarter and half Year ended 30th September, 2023;

The Report of the Statutory Auditors is with an unmodified opinion with respect to the Audited Financial Results of the Company for the Quarter and Financial Year ended 30th September, 2023.

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



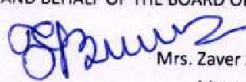
PART I	PARTICULARS	Quarter Ended			Six Months Ended		(Rs. In Lakhs)
		(Unaudited)			(Unaudited)		Year Ended
		30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	(Audited)
		30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023
1	Revenue From Operation						
	Revenue from Operations	197.08	206.18	250.53	403.26	525.18	984.15
	Other Income	(0.02)	14.66	0.98	14.64	1.88	1.52
	Total Income	197.05	220.84	251.51	417.90	527.07	985.67
2	Expenses						
(a)	Cost of materials consumed	9.04	26.11	12.21	35.15	29.82	58.02
(b)	Purchase of stock - I trade	-	-	-	-	-	-
(c)	Change in inventories of Finished goods, work-in-progress and stock-in-trade	-	-	-	-	2.13	2.91
(C)	Employee benefits expenses	8.53	9.43	6.83	17.96	15.67	34.72
(d)	Finance Costs	12.64	13.67	14.15	26.31	26.92	56.81
(e)	Depreciation, depletion and amortisation expenses	39.09	37.27	21.79	76.35	43.57	115.27
(f)	Other expenses	134.72	94.20	104.15	228.92	190.65	420.89
	Total other expenses	204.01	180.68	159.13	384.59	308.77	688.62
3	Profit / (Loss) before exceptional items and tax	(6.96)	40.17	92.38	33.21	218.30	297.05
4	Exceptional items	-	-	-	-	-	-
5	Profit before tax	(6.96)	40.17	92.38	33.21	218.30	297.05
6	Tax expense						
	Current tax	(1.75)	10.11	23.29	8.36	54.97	41.80
	Defered tax	0.39	0.15	(0.09)	0.53	(1.24)	0.40
	Total tax expenses	(1.36)	10.26	23.19	8.90	53.73	42.20
7	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	-	-	-	-	-	-
8	Net Profit/(Loss) After Tax	(5.60)	29.91	69.19	24.31	164.56	254.85
a)	Items That Will Not Be Reclassified To Profit or Loss	-	-	-	-	-	(0.70)
a)	Items That Will Be Reclassified To Profit or Loss	-	-	-	-	-	0.22
9	Total Comprehensive Income for the period	(5.60)	29.91	69.19	24.31	164.56	254.36
10	Details of equity share capital						
11	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
12	Details of debt securities						
13	Reserves excluding revaluation reserve						
14	Earnings per share						
15	Earnings per equity share for continuing operations						
	Basic earnings (loss) per share from continuing operations	(0.12)	0.65	1.50	0.53	3.58	5.54
	Diluted earnings (loss) per share from continuing operations	(0.12)	0.65	1.50	0.53	3.58	5.54
16	Earnings per equity share for discontinued operations						
	Basic earnings (loss) per share from discontinued operations	-	-	-	-	-	-
	Diluted earnings (loss) per share from discontinued operations	-	-	-	-	-	-
17	Earnings per equity share						
	Basic earnings (loss) per share from continuing and discontinued operations	(0.12)	0.65	1.50	0.53	3.58	5.54
	Diluted earnings (loss) per share from continuing and discontinued operations	(0.12)	0.65	1.50	0.53	3.58	5.54
18	Debt equity ratio						
19	Debt service coverage ratio						
20	Interest service coverage ratio						
21	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 11th November, 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.							

CAPROLACTAM CHEMICALS LIMITED

CIN : L24110MH1988PLC049683

Standalone Statement of Assets and Liabilities

Rs. in Lakhs


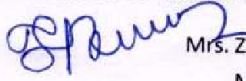
Particulars		Period ended As at 30-Sep-23 Unaudited	Period ended As at 31-Mar-23 Audited
ASSETS			
1	Non-current assets		
	Property, plant and equipment	989.51	1,022.07
	Capital work-in-progress	-	-
	Financial assets		
	i. Investments	-	-
	ii. Loans	-	-
	i. Other Financial Assets	27.44	10.95
	Income tax assets	-	-
	Total non-current assets	1,016.95	1,033.03
2	Current assets		
	Inventories	6.84	8.75
	Financial assets		
	i. Trade receivables	132.36	67.58
	ii. Cash and cash equivalents	7.84	23.09
	Other current assets	45.98	19.58
	Total current assets	193.02	119.01
	Total assets	1,209.97	1,152.03
EQUITY AND LIABILITIES			
1	Equity		
	Equity share capital	460.00	460.00
	Other equity	98.48	74.17
	Total equity	558.48	534.17
2	Liabilities		
	Non-current liabilities		
	Financial liabilities		
	i. Borrowings, non-current	143.87	267.01
	Deferred tax liabilities (net)	1.79	1.25
	Total non-current liabilities	145.65	268.26
	Current liabilities		
	Financial liabilities		
	i. Borrowings, current	426.19	301.75
	ii. Trade payables, current		
	Total outstanding dues of micro enterprises and small enterprises		0.02
		-	
	Total outstanding dues of creditors other than micro enterprises and small enterprises	55.27	28.89
	Other current liabilities	20.99	15.56
	Employees Benefit obligation	3.39	3.39
	Income Tax Liabilities net	-	-
	Total current liabilities	505.84	349.61
	Total liabilities	651.49	617.87
	Total equity and liabilities	1,209.97	1,152.03
Notes :			
1.	The results of the quarter ended 30th September, 2023 were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 11th November, 2023.		
2.	Previous Year Figures have been regrouped wherever necessary.		
	Place: Mahad	FOR AND BEHALF OF THE BOARD OF DIRECTORS	
	Date: 11/11/2023	 Mrs. Zaver S Bhanushali Managing Director DIN-00663374	



CAPROLACTAM CHEMICALS LIMITED

CIN : L24110MH1988PLC049683

Statement of Cash Flow Statement for the period ended 30.09.2023

		Rs. in Lakhs	
	Particulars	As at Sep 30,2023	As at Sep 30,2022
A	CASH FLOW FROM OPERATING ACTIVITIES:		
	Profit After Exceptional items before tax	33.21	218.30
	Adjustment for:		
	Depreciation/ Amortisation	76.35	43.57
	Finance cost	26.31	26.92
	Interest Income	(0.18)	(0.85)
		102.49	69.64
	Operating Profit before Working Capital Changes	135.70	287.93
	Adjusted for :		
	(Increase)/Decrease in non-current financial assets	(16.48)	-
	(Increase)/Decrease in Inventories	1.91	4.18
	(Increase)/Decrease in Trade Receivables	(64.78)	(56.64)
	(Increase)/Decrease in Other Current Financial Assets	-	43.29
	(Increase)/Decrease in Other Current Assets	(24.20)	(1.96)
	Increase/(Decrease) in Trade Payables	26.36	(17.88)
	Increase/(Decrease) in Current Liabilities	5.43	20.47
	Increase/(Decrease) in Employee benefit obligation & other liabilities	0.00	(327.37)
	Cash Generated from Operations	63.95	(47.98)
	Taxes refund / (paid) - (net)	(10.57)	(23.15)
	Net Cash from/(used in) Operating Activities (A)	53.38	(71.13)
B	CASH FLOW FROM INVESTING ACTIVITIES:		
	Purchase of property, plant and equipment	(43.79)	(111.46)
	Interest Received	0.18	0.85
	Net Cash from Investing Activities (B)	(43.61)	(110.61)
C	CASH FLOW FROM FINANCING ACTIVITIES:		
	Short Term Borrowings	1.29	234.22
	Finance cost	(26.31)	(26.92)
	Net Cash from Financing Activities (C)	(25.02)	207.30
	Net cash and cash equivalents (A + B + C)	(15.26)	25.57
	Cash and cash equivalents at beginning of the period	23.09	14.73
	Cash and cash equivalents at end of the period	7.84	40.30
	Notes:-		
	1. 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 ammended by the Companies (Indian Accounting Standards) (Amendment) Rule, 2016.	(15.26)	25.57
	2. Previous years figures have been restated and regrouped wherever necessary.		
	3. Figures in bracket indicates cash outflow .		
	4. Components of cash and cash equivalents at the year end comprise of;	-	-----
		7.84	40.30
	Place: Mahad		
	Date: 11/11/2023	FOR AND BEHALF OF THE BOARD OF DIRECTORS  Mrs. Zaver S 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 **M/S.CAPROLACTAM CHEMICALS LIMITED** (the company) for the, Quarter and half yearly ended September 30, 2023 (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 (“Listing Regulations”).

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. 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 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, as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Mumbai
Date : 11th November, 2023

FOR PULINDRA PATEL & CO.
CHARTERED ACCOUNTANTS
FIRM REGN. NO. 115187W

Pulindra M. P.

PULINDRA PATEL
MEMBERSHIP No. 048991
UDIN: 23048991BGWJCH9853

