

14<sup>th</sup> February, 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: Submission of the unaudited financial results for Quarter ended, 31<sup>st</sup> December, 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 December 31, 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 February 14<sup>th</sup>, 2023. The meeting of the Board of Directors of the Company commenced at 4.00 p.m. and concluded at 4:30 p.m.



Kindly take the same on your record.

We request you to inform your members accordingly.

Thanking you.

Yours faithfully,

**For Caprolactam Chemicals Limited**

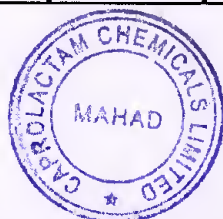


Zaver Shankarlal Bhanushali  
Managing Director  
DIN: 00663374

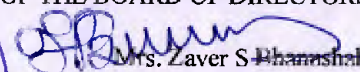

Caprolactam Chemicals Limited  
CIN No. L24110MH1988PLC049683

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

<b>PART I</b>							(Rs. In Lacs)
	<b>PARTICULARS</b>	<b>Quarter Ended</b>			<b>9Months Ended</b>		<b>Year Ended</b>
		<b>(Unaudited)</b>			<b>(Unaudited)</b>		<b>(Audited)</b>
		<b>31-12-2022</b>	<b>30-09-2022</b>	<b>31-12-2021</b>	<b>31-12-2022</b>	<b>31-12-2021</b>	<b>31-03-2022</b>
<b>1</b>	<b>Revenue From Operation</b>						
	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
	<b>Total Income</b>	<b>237.32</b>	<b>251.52</b>	<b>17.81</b>	<b>764.38</b>	<b>168.51</b>	<b>247.44</b>
<b>2</b>	<b>Expenses</b>						
(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)	<b>Other expenses</b>						
	(6) Other expenses	105.64	104.15	4.61	296.29	152.21	184.99
	<b>Total other expenses</b>						
	<b>Total expenses</b>	<b>175.16</b>	<b>159.13</b>	<b>93.80</b>	<b>483.92</b>	<b>303.42</b>	<b>394.84</b>
<b>3</b>	<b>Profit / (Loss) before exceptional items and tax</b>	<b>62.16</b>	<b>92.38</b>	<b>-75.99</b>	<b>280.46</b>	<b>-134.91</b>	<b>-147.40</b>
<b>4</b>	<b>Exceptional items</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>5</b>	<b>Profit before tax</b>	<b>62.16</b>	<b>92.38</b>	<b>-75.99</b>	<b>280.46</b>	<b>-134.91</b>	<b>-147.40</b>
<b>6</b>	<b>Tax expense</b>						
	Current tax	-1.27	23.29	-	53.70	-	-
	Deferred tax	-10.08	-0.09	4.97	-11.32	5.19	-19.19
	<b>Total tax expenses</b>	<b>-11.35</b>	<b>23.19</b>	<b>4.97</b>	<b>42.38</b>	<b>5.19</b>	<b>-19.19</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>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>8</b>	<b>Net Profit Loss for the period from continuing operations</b>	<b>73.51</b>	<b>69.19</b>	<b>-80.96</b>	<b>238.08</b>	<b>-129.72</b>	<b>-128.21</b>
<b>9</b>	<b>Profit (loss) from discontinued operations before tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>10</b>	<b>Tax expense of discontinued operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>11</b>	<b>Net profit (loss) from discontinued operation after tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>12</b>	<b>Share of profit (loss) of associates and joint ventures accounted for using equity method</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>13</b>	<b>Total profit (loss) for period</b>	<b>73.51</b>	<b>69.19</b>	<b>-80.96</b>	<b>238.08</b>	<b>-129.72</b>	<b>-128.21</b>
<b>14</b>	<b>Other comprehensive income net of taxes</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>15</b>	<b>Total Comprehensive Income for the period</b>	<b>73.51</b>	<b>69.19</b>	<b>-80.96</b>	<b>238.08</b>	<b>-129.72</b>	<b>-128.21</b>
<b>16</b>	<b>Total profit or loss, attributable to</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>17</b>	<b>Profit or loss, attributable to owners of parent</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>18</b>	<b>Total profit or loss, attributable to non-controlling interests</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



*[Handwritten signature]*

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 <sup>th</sup> 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 seprate 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					





**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

**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 1<sup>st</sup> April, 2022 to 31<sup>st</sup> 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.



Place : Mumbai  
Date : 14<sup>th</sup> February, 2023

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