

7<sup>th</sup> November, 2020

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, 2020.

1. Pursuant to Regulation 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 and half year ended September 30, 2020 alongwith Limited Review Report submitted by the Statutory Auditors of the Company.

The above financial results were approved by the Board of Directors at its meeting held on November 7<sup>th</sup>, 2020. The meeting of the Board of Directors of the Company commenced at 5:30 p.m. and concluded at 6:00 p.m.

2. Enclosing the Cash Flow statement.

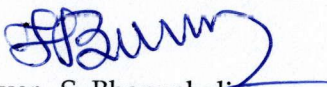
Kindly take the same on your record.

We request you to inform your members accordingly.

Thanking you.

Yours faithfully,

For Caprolactam Chemicals Limited

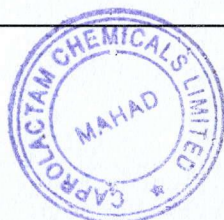


Zaver S. Bhanushali  
Managing Director  
DIN: 00663374

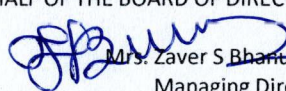
Caprolactam Chemicals Limited  
CIN No. L24110MH1988PLC049683

**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER ,2020**

PART I							(Rs. In Lacs)
	PARTICULARS	Quarter Ended			6Months Ended		Year Ended
		(Unaudited)			(Unaudited)		(Audited)
		30-09-2020	30-06-2020	30-09-2019	30-09-2020	30-09-2019	31-03-2020
<b>1</b>	<b>Revenue From Operation</b>						
	Revenue from Operations	146.129	74.652	117.523	220.781	354.805	651.309
	Other Income	0.097	3.308	0.141	3.405	0.459	5.657
	<b>Total Income</b>	<b>146.226</b>	<b>77.960</b>	<b>117.664</b>	<b>224.186</b>	<b>355.264</b>	<b>656.966</b>
<b>2</b>	<b>Expenses</b>						
(a)	Cost of materials consumed	2.545	-3.022	-7.414	-0.477	-6.912	1.824
(b)	Purchase of stock - I trade	0.000	0.000	0.000	0.000	0.000	0.000
(c)	Change in inventories of Finished goods, work-in-progress and stock-intrade	0.000	0.000	0.000	0.000	0.000	0.000
(C)	Employee benefits expenses	4.643	5.824	5.353	10.467	10.217	22.926
(d)	Finance Costs	7.722	7.366	6.749	15.088	14.848	29.861
(e)	Depreciation, depletion and amortisation expenses	24.483	21.306	28.090	45.789	55.430	102.271
(f)	<b>Other expenses</b>						
	(1) Electricity	27.960	10.575	13.709	38.535	44.635	105.787
	(2) Labour Charges	27.618	23.744	28.035	51.362	47.691	102.724
	(3) Repair	6.611	6.864	15.374	13.475	26.926	53.293
	(4) Utility	3.762	3.350	6.913	7.112	12.349	18.777
	(5) Spar Tools	6.607	1.668	7.705	8.275	14.859	30.036
	(6) Other expenses	11.708	14.229	14.957	25.937	32.863	63.670
	<b>Total other expenses</b>	<b>84.266</b>	<b>60.430</b>	<b>86.693</b>	<b>144.696</b>	<b>179.323</b>	<b>374.287</b>
	<b>Total expenses</b>	<b>123.659</b>	<b>91.904</b>	<b>119.471</b>	<b>215.563</b>	<b>252.906</b>	<b>531.169</b>
<b>3</b>	<b>Profit / (Loss) before exceptional items and tax</b>	<b>22.567</b>	<b>-13.944</b>	<b>-1.807</b>	<b>8.623</b>	<b>102.358</b>	<b>125.797</b>
4	Exceptional items	0.000	0.000	0.000	0.000	0.000	0.000
<b>5</b>	<b>Profit before tax</b>	<b>22.567</b>	<b>-13.944</b>	<b>-1.807</b>	<b>8.623</b>	<b>102.358</b>	<b>125.797</b>
<b>6</b>	<b>Tax expense</b>						
	Current tax	0.000	0.000	0.000	0.000	0.000	31.670
	Defered tax	0.000	0.000	0.000	0.000	0.000	-0.984
	<b>Total tax expenses</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>30.686</b>
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	0.000	0.000
<b>8</b>	<b>Net Profit Loss for the period from continuing operations</b>	<b>22.567</b>	<b>-13.944</b>	<b>-1.807</b>	<b>8.623</b>	<b>102.358</b>	<b>95.111</b>
9	Profit (loss) from discontinued operations before tax	0.000	0.000	0.000	0.000	0.000	0.000
10	Tax expense of discontinued operations	0.000	0.000	0.000	0.000	0.000	0.000
<b>11</b>	<b>Net profit (loss) from discontinued operation after tax</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
12	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.000	0.000	0.000	0.000	0.000	0.000
<b>13</b>	<b>Total profit (loss) for period</b>	<b>22.567</b>	<b>-13.944</b>	<b>-1.807</b>	<b>8.623</b>	<b>102.358</b>	<b>95.111</b>
14	Other comprehensive income net of taxes	0.000	0.000	0.000	0.000	0.000	0.000
<b>15</b>	<b>Total Comprehensive Income for the period</b>	<b>22.567</b>	<b>-13.944</b>	<b>-1.807</b>	<b>8.623</b>	<b>102.358</b>	<b>95.111</b>
<b>16</b>	<b>Total profit or loss, attributable to</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
17	Profit or loss, attributable to owners of parent	0.000	0.000	0.000	0.000	0.000	0.000



*[Handwritten signature]*

18	Total profit or loss, attributable to non-controlling interests	0.000	0.000	0.000	0.000	0.000	0.000	
19	<b>Total Comprehensive income for the period attributable to</b>	0.000	0.000	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	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	0.000	0.000	
22	<b>Details of equity share capital</b>							
	Paid-up equity share capital	460.000	460.000	459.030	460.000	460.000	460.000	
	Face value of equity share capital	10.000	10.000	10.000	10.000	10.000	10.000	
23	<b>Details of debt securities</b>							
24	<b>Reserves excluding revaluation reserve</b>						-110.403	
25	<b>Earnings per share</b>							
26	<b>Earnings per equity share for continuing operations</b>							
	Basic earnings (loss) per share from continuing operations	0.491	-0.303	-0.039	0.187	2.225	2.068	
	Diluted earnings (loss) per share from continuing operations	0.491	-0.303	-0.039	0.187	2.225	2.068	
27	<b>Earnings per equity share for discontinued operations</b>							
	Basic earnings (loss) per share from discontinued operations	0.000	0.000	0.00	0.00	0.00	0.000	
	Diluted earnings (loss) per share from discontinued operations	0.000	0.000	0.000	0.000	0.000	0.000	
28	<b>Earnings per equity share</b>							
	Basic earnings (loss) per share from continuing and discontinued operations	0.491	-0.303	-0.039	0.187	2.225	2.068	
	Diluted earnings (loss) per share from continuing and discontinued operations	0.491	-0.303	-0.039	0.187	2.225	2.068	
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 7th November, 2020 and have been subjected to limited review by the Auditors.							
	2) The format of unaudited quarterly results as prescribed by SEBI's Circular CIR/CFD/CMD/15/2015 dated 30th November 2015 has been modified to comply with the requirements of SEBI Circular dated 5th July 2016, Ind AS and Schedule III to the Companies Act, 2013.							
	3) As the Company's business activity falls within single significant business segment, viz. "Manufacturing" no separate segment information is enclosed.							
	4) There is no investors complain pending with the company.							
	5) Previous year figures have been regrouped wherever necessary.							
	Place: Mahad	FOR AND BEHALF OF THE BOARD OF DIRECTORS						
	Date: 07/11/2020						Mrs. Zaver S. Bhanushali Managing Director	


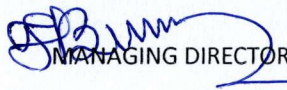


## CAPROLACTAM CHEMICALS LIMITED

(Amount in Rs. in lacs)

Standalone Statement of Assets and Liabilities		Period ended As at	Period ended As at
Particulars		30-09-2020 Anaudited	31-03-2020 Audited
<b>ASSETS</b>			
1	<b>Non-current assets</b>		
	Property, plant and equipment	604.168	607.069
	Capital work-in-progress		
	Investment property		
	Goodwill		
	Other intangible assets		
	Intangible assets under development		
	Biological assets other than bearer plants		
	Investments accounted for using equity method		
	<b>Non-current financial assets</b>		
	Non-current investments		
	Tradereceivable, non-current		
	Loans, non-current		
	Other non-current financial assets	12.789	13.455
	<b>Total non-current financial assets</b>	<b>12.789</b>	<b>13.455</b>
	Deferred tax assets(net)	-23.323	-23.323
	Other non-current assets		
	<b>Total non-current assets</b>	<b>593.634</b>	<b>597.201</b>
2	<b>Current assets</b>		
	Inventories	8.704	8.227
	<b>Current financial assets</b>		
	Current investments	0.000	0.000
	Trade receivables	60.773	30.001
	Cash and cash equivalents	15.393	15.393
	Bank balance other than cash and cash equivalents	12.063	18.408
	loans, current	0.000	0.000
	Other current financial assets	32.577	1.900
	<b>Total Current financial assets</b>	<b>120.806</b>	<b>65.702</b>
	Current tax assets (net)		
	Other current assets	0	16.566
	<b>Total current assets</b>	<b>129.510</b>	<b>90.495</b>
3	<b>Non-current assets classified as held for sale Regulatory deferral account debit balances and related deferred tax assets</b>		
	<b>Total assets</b>	<b>723.144</b>	<b>687.696</b>
<b>EQUITY AND LIABILITIES</b>			
1	<b>Equity</b>		
	<b>Equity attributable to owners of parent</b>		
	Equity share capital	460.000	460.000
	Other equity	-101.782	-110.403
	<b>Total equity attributable to owners of parent</b>	<b>358.218</b>	<b>349.597</b>
	Non controlling interest		



	<b>Total equity</b>	<b>358.218</b>	<b>349.597</b>
2	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	<b>Non-current financial liabilities</b>		
	Borrowings, non-current		
	Trade paybles, non-current		
	Other non-current financial liabilities		
	<b>Total non-current financial liabilities</b>		
	Provisions, non-current	31.920	
	Deferred tax liabilities (net)		
	Deferred government grants, Non -current		
	<b>Total non-current liabilities</b>	<b>31.920</b>	<b>0.000</b>
	<b>Current liabilities</b>		
	<b>Current financial liabilities</b>		
	Borrowings, current	258.500	244.715
	Trade paybles, current	61.735	50.215
	Other current financial liabilities	7.139	6.922
	<b>Total current financial liabilities</b>	<b>327.374</b>	<b>301.852</b>
	Other current liabilities	5.632	4.577
	Provisions, current	0.000	0.000
	Current tax liabilities (net)		31.670
	Deferred government grants, current		
	<b>Total current liabilities</b>	<b>333.006</b>	<b>338.099</b>
3	Liabilities directly associated with assets in disposal group classified as held for sale		
	Regulatory deferral account credit balances and related deferred tax liability		
	<b>Total liabilities</b>	<b>364.926</b>	<b>338.099</b>
	<b>Total equity and liabilities</b>	<b>723.144</b>	<b>687.696</b>
<b>Disclosure of notes on assets and liabilities</b>			
1. The results of the quarter ended 30 September, 2020 were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 07th November, 2020.			
2. Previous Year Figures have been regrouped wherever necessary.			
Place: Mahad		FOR CAROLACTAM CHEMICALS LIMITED	
Date: 07/11/2020		 MANAGING DIRECTOR	

**CAPROLACTAM CHEMICALS LIMITED**  
**Cash Flow Statement for the period ended 31.03.2020**

Particulars	30 September 2020	31 March 2020
<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>		
<b>Net Profit before tax as per Statement of Profit and Loss</b>	8.622	125.798
Adjustment for:		
Depreciation/ Amortisation	45.789	102.271
Profit on sale of Motor Car	-----	-----
Interest Expenses	15.088	29.861
Interest Income	-----	-----
<b>Operating Profit before Working Capital Changes</b>	69.499	257.930
Adjusted for :		
(Increase)/Decrease in Other Current Assets (Excluding Advance Tax)	16.012	30.697
(Increase)/Decrease in Inventories	0.477	0.984
(Increase)/Decrease in Trade Receivables	30.772	(26.018)
(Increase)/Decrease in Other Current Financial Assets	(1.900)	9.615
(Increase)/Decrease in Other Non Current Assets	0.123	(12.666)
Increase/(Decrease) in Trade Payables	11.521	(30.312)
Increase/(Decrease) in Other Financial Liabilities	0.217	(2.565)
Increase/(Decrease) in Other Current Liabilities	1.183	2.867
Cash Generated from Operations	127.903	230.531
Taxes refund / (paid) - (net)	-----	12.500
<b>Net Cash from/(used in) Operating Activities (A)</b>	127.903	218.031
<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>		
Purchase of Fixed Assets	(42.888)	(72.559)
Sale of Fixed Assets	-----	-----
Loans & Advances	-----	-----
Other Non Current Financial Assets	-----	(0.789)
Non Current Investments	-----	-----
Current Investments	-----	-----
Interest Received	-----	-----
<b>Net Cash from Investing Activities (B)</b>	(42.888)	(73.348)
<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>		
Long term borrowings	-----	-----
Short Term Borrowings	13.785	(82.930)
Inter Corporate Deposit	-----	(30.000)
Increase in capital	-----	-----
Interest Paid	(15.088)	(29.861)
<b>Net Cash from Financing Activities (C)</b>	(1.303)	(142.791)
<b>Net cash and cash equivalents (A + B + C)</b>	<b>83.713</b>	<b>1.892</b>
<b>Cash and cash equivalents at beginning of the period</b>	33.801	31.909
<b>Cash and cash equivalents at end of the period</b>	27.456	33.801

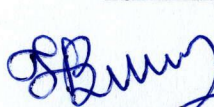
**Notes:-**


- 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 .
- Components of cash and cash equivalents at the year end comprise of;

Date:- 07.11.2020  
Place :- Mahad



**For and on behalf of the Board of Directors of  
Caprolactam Chemicals Limited**

  
Mrs. Z. S. Bhanushali  
Managing Director

  
Mr. S. S. Bhanushali  
Director



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 and six month ended 30<sup>th</sup> September, 2020 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 31<sup>st</sup> October 2020. 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 : 07<sup>th</sup> November 2020  
Place : Mumbai



For Bipin Kothari and Associates  
Chartered Accountants

Proprietor

UDIN :- 20155037AAAADI2546