

09th February, 2024

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, 31st December, 2023

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, 2023 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 09th, 2024. The meeting of the Board of Directors of the Company commenced at 4.00 p.m. and concluded at 5.00 p.m.

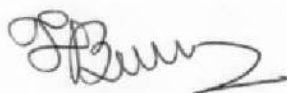
Kindly take the same on your record.

We request you to inform your members accordingly.

Thanking you.

Yours faithfully,

For Caprolactam Chemicals Limited



Zaver Shankarlal Bhanushali
Managing Director
DIN: 00663374





PULINDRA PATEL & CO.
CHARTERED ACCOUNTANTS

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Limited Review Report on unaudited standalone financial results of Caprolactam Chemicals Limited for the quarter ended 31 December 2023 and year-to-date results for the period from 1 April 2023 to 31 December 2023 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 **M/S.CAPROLACTAM CHEMICALS LIMITED** (the company) for the, Quarter ended December 31, 2023 and year to date results for the period from 1st April,2023 to 31st December, 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 : 09th February, 2024



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

Pulindra m. Patel
PULINDRA PATEL
MEMBERSHIP No. 048991
UDIN: 24048991BKBFCA9274

Caprolactam Chemicals Limited

CIN No. L24110MH1988PLC049683

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER, 2023

PART I		Rs. in Lakhs				
	PARTICULARS	Quarter Ended			9 Months Ended	
		(Unaudited)			(Unaudited)	
		31-Dec-23	30-Sep-23	31-Dec-22	31-Dec-23	31-Dec-22
						31-Mar-23
1	Revenue From Operation					
	Revenue from Operations	148.81	197.08	237.02	552.07	762.20
	Other Income	0.46	(0.02)	0.30	15.10	2.18
	Total Income	149.27	197.05	237.32	567.17	764.38
2	Expenses					
(a)	Cost of materials consumed	8.49	9.04	12.88	43.64	42.70
(b)	Purchase of stock - I trade	-	-	-	-	-
(c)	Change in inventories of Finished goods, work-in-progress and stock-in-trade	-	-	-	-	2.13
(C)	Employee benefits expenses	10.33	8.53	9.16	28.29	24.83
(d)	Finance Costs	11.42	12.64	14.41	37.74	41.33
(e)	Depreciation, depletion and amortisation expenses	40.36	39.09	33.06	116.71	76.63
(f)	Other expenses	101.17	134.72	105.64	330.09	296.29
	Total other expenses					
	Total expenses	171.77	204.01	175.16	556.47	483.92
3	Profit / (Loss) before exceptional items and tax	(22.49)	(6.96)	62.16	10.71	280.46
4	Exceptional items	-	-	-	-	-
5	Profit before tax	(22.49)	(6.96)	62.16	10.71	280.46
6	Tax expense					
	Current tax	(6.58)	(1.75)	(1.27)	1.78	53.70
	Deferred tax	0.39	0.39	(10.08)	0.92	(11.32)
	Total tax expenses	(6.19)	(1.36)	(11.35)	2.70	42.38
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	(16.31)	(5.60)	73.51	8.00	238.08
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	(16.31)	(5.60)	73.51	8.00	238.08
10	Details of equity share capital					
11	Paid-up equity share capital	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
12	Details of debt securities					
13	Reserves excluding revaluation reserve					74.17
14	Earnings per share					
15	Earnings per equity share for continuing operations					
	Basic earnings (loss) per share from continuing operations	(0.35)	(0.12)	1.60	0.17	5.18
	Diluted earnings (loss) per share from continuing operations	(0.35)	(0.12)	1.60	0.17	5.18
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	(0.35)	(0.12)	1.60	0.17	5.18
	Diluted earnings (loss) per share from continuing and discontinued operations	(0.35)	(0.12)	1.60	0.17	5.18
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 09th February 2024 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						
Date: 09/02/2024						



FOR AND BEHALF OF THE BOARD OF DIRECTORS

(Signature)
M/s. Zaver S Bhanushali
Managing Director