

12<sup>th</sup> November, 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: Outcome of the Board Meeting held on Tuesday, 12<sup>th</sup> November, 2024**

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 Tuesday, 12<sup>th</sup> November, 2024 started at 4:00 P.M. and ended at 5:00 P.M. inter alia, has approved the following:

- (a) Unaudited financial results of the Company for the quarter and half Year ended 30<sup>th</sup> September, 2024;

The Report of the Statutory Auditors is with an unmodified opinion with respect to the **Unaudited** Financial Results of the Company for the quarter and Financial Year ended 30<sup>th</sup> September, 2024.

Kindly take the same on your record and oblige.

This is for the information of members.

Thanking you,

Yours Faithfully,

For Caprolactam Chemicals Limited



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

**Independent Auditor's Review Report on the Standalone Unaudited Quarterly Financial Results and Year to Date Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

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, 2024 (the Statement”) together with the Unaudited Statement of Assets and Liabilities, Unaudited Statement of Cas Flows 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.

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

*Pulindra m. p.*



Place: Mumbai

Date : 12<sup>th</sup> November, 2024

PULINDRA PATEL

MEMBERSHIP No. 048991

UDIN: 24098991B2BF4W7116.

**CAPROLACTAM CHEMICALS LIMITED**  
CIN : L24110MH1988PLC049683  
**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024**

PART I		(Rs. In Lakhs)					
	PARTICULARS	Quarter Ended			Six Months Ended		Year Ended
		(Unaudited)			(Unaudited)		(Audited)
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
<b>1</b>	<b>Revenue From Operation</b>						
	Revenue from Operations	171.33	112.39	197.08	283.72	403.26	695.73
	Other Income	0.12	0.09	(0.02)	0.21	14.64	17.98
	<b>Total Income</b>	<b>171.44</b>	<b>112.48</b>	<b>197.05</b>	<b>283.93</b>	<b>417.90</b>	<b>713.71</b>
<b>2</b>	<b>Expenses</b>						
(a)	Cost of materials consumed	15.61	16.35	9.04	31.96	35.15	48.77
(b)	Purchase of stock - In trade	37.26	0.95	-	38.20	-	-
(c)	Change in inventories of Finished goods, work-in-progress and stock-intrade	(15.57)	-	-	(15.57)	-	-
(d)	Employee benefits expenses	9.17	9.67	8.53	18.84	17.96	38.75
(e)	Finance Costs	14.33	14.08	12.64	28.41	26.31	49.78
(f)	Depreciation, depletion and amortisation expenses	39.63	37.64	39.09	77.27	76.35	158.22
(g)	Other expenses	67.31	60.58	134.72	127.90	228.92	390.94
	<b>Total Expenses</b>	<b>167.74</b>	<b>139.27</b>	<b>204.01</b>	<b>307.01</b>	<b>384.69</b>	<b>686.47</b>
<b>3</b>	<b>Profit / (Loss) before tax (1-2)</b>	<b>3.71</b>	<b>(26.79)</b>	<b>(6.96)</b>	<b>(23.08)</b>	<b>33.21</b>	<b>27.24</b>
<b>4</b>	<b>Tax Expense</b>						
	Current tax	-	-	(1.75)	-	8.36	4.75
	Defered tax	(0.28)	(0.16)	0.39	(0.44)	0.53	2.75
	<b>Total Tax Expenses</b>	<b>(0.28)</b>	<b>(0.16)</b>	<b>(1.36)</b>	<b>(0.44)</b>	<b>8.90</b>	<b>7.50</b>
<b>5</b>	<b>Total Profit/(loss) After Tax (3-4)</b>	<b>3.99</b>	<b>(26.63)</b>	<b>(5.60)</b>	<b>(22.64)</b>	<b>24.31</b>	<b>19.74</b>
<b>6</b>	<b>Other Comprehensive Income (OCI)</b>						
	a) Items That Will Not Be Reclassified To Profit or Loss	-	-	-	-	-	0.72
	b) Items That Will Be Reclassified To Profit or Loss	-	-	-	-	-	0.08
<b>7</b>	<b>Total Comprehensive Income/(Loss) for the period (5+6)</b>	<b>3.99</b>	<b>(26.63)</b>	<b>(5.60)</b>	<b>(22.64)</b>	<b>24.31</b>	<b>20.54</b>
<b>8</b>	<b>Details of equity share capital</b>						
<b>9</b>	<b>Paid-up equity share capital</b>	<b>460.00</b>	<b>460.00</b>	<b>460.00</b>	<b>460.00</b>	<b>460.00</b>	<b>460.00</b>
	Face value of equity share capital	10.00	10.00	10.00	10.00	10.00	10.00
<b>10</b>	<b>Other Equity</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>94.71</b>
<b>11</b>	<b>Earnings per share</b>						
<b>12</b>	<b>Earnings per equity share Rs.</b>						
	Basic	0.09	(0.58)	(0.12)	(0.49)	0.53	0.43
	Diluted	0.09	(0.58)	(0.12)	(0.49)	0.53	0.43
<b>13</b>	<b>Nominal value of share</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>

**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 12th November, 2024 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 The Standalone results of the company are available on the company's website <http://caprolactum.co.in/> and also available on the websites of the BSE Ltd. And National Stock Exchange of India Ltd.
- 4 Figures for the previous quarter/ period have been regrouped/reclassified, wherever considered necessary. 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  
Date: 12th November, 2024



Mrs. Zaver S Bhanushali  
Managing Director  
DIN- 00663374

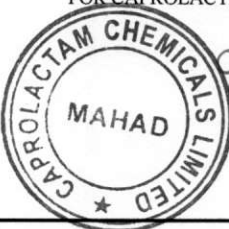
**CAPROLACTAM CHEMICALS LIMITED**  
**CIN : L24110MH1988PLC049683**  
**Standalone Statement of Assets and Liabilities**

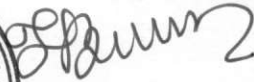
( Amount in lakhs)

	Particulars	Period ended As at	Period ended As at
		30-Sep-24 Unaudited	31-Mar-24 Audited
<b>I</b>	<b>ASSETS</b>		
1	<b>Non-current assets</b>		
	Property, plant and equipment	1,010.84	1,029.07
	Capital work-in-progress	-	-
	Financial assets		
	i. Other Financial Assets	31.48	30.53
	<b>Total non-current assets</b>	<b>1,042.32</b>	<b>1,059.60</b>
2	<b>Current assets</b>		
	Inventories	27.57	6.70
	Financial assets		
	i. Trade receivables	228.82	63.66
	ii. Cash and cash equivalents	8.66	8.65
	Other current financial assets	27.22	26.77
	<b>Total current assets</b>	<b>292.28</b>	<b>105.77</b>
	<b>Total assets</b>	<b>1,334.60</b>	<b>1,165.37</b>
<b>II</b>	<b>EQUITY AND LIABILITIES</b>		
1	<b>Equity</b>		
	Equity share capital	460.00	460.00
	Other equity	72.07	94.71
	<b>Total equity</b>	<b>532.07</b>	<b>554.71</b>
2	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	<b>Financial liabilities</b>		
	i. Borrowings	-	166.27
	Deferred tax liabilities (net)	3.48	3.92
	<b>Total non-current liabilities</b>	<b>3.48</b>	<b>170.19</b>
	<b>Current liabilities</b>		
	<b>Financial liabilities</b>		
	i. Borrowings	715.44	420.00
	ii. Trade payables		
	Total outstanding dues of micro enterprises and small enterprises	-	0.16
	Total outstanding dues of other than micro enterprises and small ent.	49.74	15.00
	Other current liabilities	30.13	1.57
	Employees Benefit obligation	3.75	3.75
	Income Tax Liabilities Net	-	-
	<b>Total current liabilities</b>	<b>799.06</b>	<b>440.47</b>
	<b>Total liabilities</b>	<b>802.54</b>	<b>610.66</b>
	<b>Total equity and liabilities</b>	<b>1,334.60</b>	<b>1,165.37</b>

Place: Mahad  
Date: 12th November, 2024

FOR CAPROLACTAM CHEMICALS LIMITED



  
Mrs. Zaver S Bhanushali  
Managing Director  
DIN- 00663374

# CAPROLACTAM CHEMICALS LIMITED

## Cash flow statement for the year ended September 30, 2024

(Amount in Lakhs)

Particulars	As at Sept 30, 2024		As at Sept 30, 2023
<b>A Cash flow from operating activities :</b>			
Profit after exceptional items before tax		(23.08)	33.21
<b>Adjustments for:</b>			
Depreciation and amortization for the year	77.27		76.35
Interest Income	(0.21)		(0.18)
Finance cost	28.41		26.31
		105.47	102.49
<b>Operating profit before working capital changes</b>		82.39	135.70
<b>Adjustments for:</b>			
Decrease/Increase in inventories	(20.88)		1.91
Decrease/(increase) in non-current financial assets	(0.95)		(16.48)
Decrease/(increase) in other current assets	4.73		(24.20)
Increase in trade receivables	(165.16)		(64.78)
Increase in trade payables	34.58		26.36
Increase in current financial liabilities	28.56		5.43
		(119.11)	(71.75)
<b>Cash generated from operating activities</b>		(36.72)	63.95
Income Tax Paid (net)	(5.19)		(10.57)
		(5.19)	(10.57)
<b>Net cash generated from operating activities</b>		(41.91)	53.38
<b>B Cash flow from investing activities:</b>			
Purchase of property, plant and equipment	(59.04)		(43.79)
Interest received	0.21		0.18
<b>Net cash used in investing activities</b>		(58.84)	(43.61)
<b>C Cash flow from financing activities:</b>			
(Repayment)/proceeds of short term borrowings, net	129.17		1.29
Interest paid	(28.41)		(26.31)
<b>Net cash generated from financing activities</b>		100.76	(25.02)
Net increase in cash and cash equivalents (A+B+C)		0.02	(15.26)
Cash and cash equivalents at the beginning of the year		8.65	23.09
<b>Cash and cash equivalents at the end of the year</b>		8.66	7.84

FOR CAPROLACTAM CHEMICALS LIMITED



Place: Mahad  
Date: 12th November, 2024

*[Signature]*  
Mrs. Zaver S Bhanushali  
Managing Director  
DIN- 00663374