

CAMAC COMMERCIAL COMPANY LIMITED

Regd. Office: 1st Floor, Express Building, 9-10, Bahadur Shah Zafar Marg, New Delhi - 110 002

Corporate Identity Number : L70109DL1980PLC169318

Phone :- 7303495374, E-Mail- camaccommercial@gmail.com, Website -www.camaccommercial.com

Statement of Un-audited Standalone Financial Results for the Quarter and Six Months ended 30th September, 2019

(Rupees in Lakhs except per share data)

S. No.	Particulars	Quarter Ended			Six Months Ended	
		September 30, 2019 (Unaudited)	Jun 30, 2019 (Unaudited)	September 30, 2018 (Unaudited)	September 30, 2019 (Unaudited)	September 30, 2018 (Unaudited)
1	Income					
	a) Revenue from operations	-	-	-	-	-
	b) Other income (Refer Note No 8)	93.83	261.50	242.88	355.33	257.83
	Total income (a+b)	93.83	261.50	242.88	355.33	257.83
2	Expenses					
	a) Employee benefits expense	5.90	9.77	9.21	15.67	19.05
	b) Finance costs	-	-	-	-	-
	c) Depreciation and amortisation expense	0.09	0.08	0.21	0.17	0.31
	d) Other expenses:					
	- Directors' sitting fees	0.08	0.20	0.11	0.28	0.34
	- Legal & professional expenses	0.37	0.27	0.46	0.64	0.84
	- CSR Contribution (Refer Note -9)	-	31.61	-	31.61	3.58
	- Others	1.52	1.88	1.31	3.40	3.42
	Total Expenses (a+b+c+d)	7.96	43.81	11.30	51.77	27.54
3	Profit/(Loss) before exceptional items and tax (1-2)	85.87	217.69	231.58	303.56	230.29
4	Exceptional items	-	-	-	-	-
5	Profit/(Loss) before tax (3+4)	85.87	217.69	231.58	303.56	230.29
6	Tax expense:					
	- Current tax	15.89	44.54	-	60.43	-
	- MAT Credit Utilised	-8.31	-3.00	-	-11.31	-
	- Deferred tax charge/(-)credit	0.85	-0.09	-0.07	0.76	-0.07
	- Earlier Year Tax Provision (Net)	0.10	-	-	0.10	-
	Total Tax Expenses	8.53	41.45	-0.07	49.98	-0.07
7	Net Profit/(Loss) for the period (5 - 6)	77.34	176.24	231.65	253.58	230.36
8	Other Comprehensive Income (OCI)					
	i) a) items that will not be reclassified to profit or loss	-2,120.76	14.48	21,374.55	-2,106.28	21,374.55
	b) Income tax effect on above	472.00	-3.23	-4,711.38	468.77	-4,711.38
	ii) a) items that will be reclassified to profit or loss	58.57	-312.33	77.32	-253.76	78.20
	b) Income tax effect on above	-13.03	69.51	-17.05	56.48	-17.24
	Total Other Comprehensive Income for the period (i+ii)	-1,603.22	-231.57	16,723.44	-1,834.79	16,724.13
9	Total Comprehensive income attributable to: (7+8)	-1,525.88	-55.33	16,955.09	-1,581.21	16,954.49
10	Paid-up Equity share capital (Face value of Rs 10 each)	88.28	88.28	88.28	88.28	88.28
11	Earnings per share of Rs.10 each - Not annualised (in Rs.)					
	(a) Basic (Rs)	8.76	19.96	26.24	28.72	26.09
	(b) Diluted (Rs)	8.76	19.96	26.24	28.72	26.09



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STATEMENT OF ASSETS AND LIABILITIES

(Rupees in Lakhs)

Particulars	As at 30th September, 2019
	Unaudited Standalone
ASSETS	
Financial assets	
Cash and cash equivalents	0.87
Bank balances other than above	70.00
Investments in Associates	124.39
Other Investments	1,90,465.30
Other financial assets	5.28
Non -Financial assets	
Current tax assets (Net)	3.91
Deferred Tax Assets (net)	0.99
Property, Plant and Equipments	0.38
Other Non-Financial Assets	0.20
Total	1,90,671.32
LIABILITIES AND EQUITY	
Liabilities	
Financial Liabilities	
Payables	
Other Payables	
- Total Outstanding dues of Micro and Small Enterprises	-
- Total Outstanding dues of Other Creditors	0.48
Non -Financial Liabilities	
Current tax Liabilities (Net)	11.32
Provisions	3.36
Deferred Tax Liabilities	41,045.80
Other non-financial liabilities	0.45
Equity	
Equity share capital	88.28
Other Equity	1,49,521.63
Total	1,90,671.32



CASH FLOW STATEMENT FOR THE SIX MONTHS ENDED 30TH SEPTEMBER, 2019

(Rupees in Lakhs)

Particulars	For the six months ended 30th September, 2019
	Unaudited Standalone
A Cash Flow from Operating Activities	
Profit before tax	303.56
Adjustment for:	
Dividend Income	-3.12
(-)Gain/Loss on Sale of Investments	-244.53
Interest on Investments in Bonds, Debentures & Deposit	-103.64
Interest on Deposits with Bank	-1.28
Non Cash Items :	
Depreciation	0.17
Excess Provision for Leave Encashment and Gratuity written back (net)	-2.76
Operating Profit before Working Capital changes	-51.60
Adjustments for changes in working capital:	
(-)Increase/ Decrease in Other Non-financial Assets	0.03
Increase/(-)Decrease in Other Payable	-0.34
Increase/(-)Decrease in Other non-financial Liabilities	0.22
Cash generated from /(-) used in Operations	-51.69
Income Tax Paid(net of Refund)	-38.00
Net Cash from/(-)used in Operating Activities	-89.69
B Cash Flow from Investing Activities	
Dividend Received	3.12
Interest received on Deposits and Bonds	21.43
Purchase of Investments in Bonds and Deposits	-1,172.99
Purchase of Investments in Shares (Acquisition Cost)	-29.45
Amount Paid for Accrued Interest on Bonds purchased	-11.82
Fixed Deposits made	-70.00
Purchase of Investments in Mutual Funds	-1,760.36
Proceeds from Sale/redemption of Mutual Funds	3,109.02
Net Cash from/(-)used in Investing Activities	88.95
C Cash Flow from Financing Activities	
Net Cash from/(-) used in Financing Activities	-
Net increase/(-)decrease in Cash and Cash equivalents	-
.....(A+B+C)	-0.74
Cash and Cash Equivalents at the beginning of the year	1.61
Total Cash and Cash Equivalents at the end of the period 30.09.2019	0.87
Components of Cash and Cash equivalents:	
Cash on hand	0.04
Cheques on Hand	-
Balances with bank in current account	0.83
Total	0.87



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Notes:

- The above unaudited Financial Results for the quarter and half year ended September 30, 2019 have been reviewed by the Audit Committee and approved and taken on record by the Board of Directors at their respective meetings held on November 22, 2019.
- The Statutory Auditors have carried out a Limited Review of the above Financial Results for the quarter and half year ended September 30, 2019.
- The Company has adopted Indian Accounting Standard (Ind-AS) effective 1st April, 2019 (transition date is 1st April, 2018) and accordingly unaudited financial results for the quarter and half year ended September 30, 2019 are in compliance with Ind-AS prescribed under Section 133 of the Companies Act, 2013 read together with the Companies (Indian Accounting Standards) Rules, 2015 (as amended), and accordingly, erstwhile Indian Generally Accepted Accounting Principles (IGAAP) results for the quarter and half year ended September 30, 2018, have been restated to make the results comparable. The format for unaudited quarterly results as prescribed in SEBI's circular CIR/CFD/CMD/15/2015 dated 13 Nov-2015 has been modified suitably to comply with requirements of SEBI's circular dated 5th July, 2016, Ind-AS and Schedule III (Division III) to the Companies Act, 2013 applicable to company that are required to comply with Ind-AS.
- The above financial results have been prepared and presented in accordance with the recognition and measurement principles as prescribed vide Ind AS 34 "Interim Financial Reporting".
- The Statement does not include Ind-AS compliant financial results for the previous year ended 31st March, 2019 including Statement of Assets and Liabilities as at 31st March, 2019, as the same are not mandatory as per circular CIR/CFD/FAC/62/2016 dated 5th July, 2016 issued by SEBI.
- Reconciliation of the net profit for the comparative quarter and half year ended September 30, 2018 as reported under previous IGAAP and as restated under Ind-AS is as under:

(Rupees in Lakhs)

Particulars	Standalone	
	Quarter ended 30th September, 2018	Half year ended 30th September, 2018
Profit after tax reported in previous Indian GAAP	231.45	230.11
Adjustment:-		
Interest on Bonds (Investment in Debt Securities measured at Amortised Cost)	0.13	0.18
Profit after tax as per Ind-AS	231.58	230.29
Other Comprehensive Income		
i) a) Items that will not be reclassified to profit or loss (Note 7)	21,374.55	21,374.55
b) Income tax effect on above	-4,711.38	-4,711.38
ii) a) Items that will be reclassified to profit or loss (Note -7)	77.32	78.20
b) Income tax effect on above	-17.05	-17.24
Total Other Comprehensive income as per Ind-AS	16,723.44	16,724.13

- (i) Investment in shares (other than investment in Associates) have been measured and classified under "Fair value through Other Comprehensive Income under "Items will not be subsequently reclassified to Profit and Loss" as per option available under Ind-AS and Schedule III (Division -III) to the Companies Act, as against cost basis under previous IGAAP. Further, the company has recognized its investments in Associates at cost in accordance with the option available in Ind AS 27, 'Separate Financial Statements'.

(ii) Investment in Debt based Mutual Funds (held not for trading) have been measured and classified under "Fair value through Other Comprehensive Income under "Items will be subsequently reclassified to Profit and Loss", as against cost basis under previous IGAAP.

(iii) Other Investments being Investment in Bonds and Corporate Deposits etc. have been measured at Amortised Cost, as against cost basis under previous IGAAP.
- Other Income comprises mainly Income in the nature of Dividend, Gain on Sale/Redemption of Investments in Mutual Funds and Interest on Bonds / Deposits, being generated from investment/deployment of surplus funds from time to time. During current quarter ended 30th September, 2019, Interest of a sum of Rs.58.66 lakh on Bonds /Deposit has been measured at amortised Cost. Income from dividend is accounted for only when the right to receive the payment is established.
- During six months period ended 30th September, 2019, CSR Contribution of a sum of Rs.31.61 Lakh has been made pertaining to Financial Year 2016-17, 2017-18 and 2018-19. However in its comparative six months period ended 30th September 2018, CSR Contribution of Rs. 3.58 Lakh pertaining to F.Y. 2016-17 had been made.
- The Company may review its accounting policies or the available exemptions and accordingly, the consequent changes in the accounting treatment and disclosure, if any, would be considered in the financial results of the subsequent quarters within the financial year ended 31st March, 2020 as provided in Ind-AS 101 "First-time Adoption of Indian Accounting Standards". The consolidated result along with its Associates will be presented at the end of last quarter along with annual result for the financial year 2019-20.
- The company is not carrying any business activities except generating income from Investment/deployment of Surplus Funds, thus there is no reportable segment within the meaning of Ind AS - 108 "Operating Segments".
- The figures of the corresponding quarter and half year have been regrouped/reclassified, wherever necessary to conform to current quarter and half year classification/presentation.



By Order of the Board
For Camac Commercial Co. Ltd.

(Swati Srivastava)
DIRECTOR
DIN: 08529225



Place : New Delhi

Date : November 22, 2019

K.N. GUTGUTIA & CO.

CHARTERED ACCOUNTANTS

NEW DELHI : KOLKATA

11-K, GOPALA TOWER, 25, RAJENDRA PLACE,
NEW DELHI-110008

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Limited review report on unaudited quarterly and year-to-date standalone financial results of under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

**TO THE BOARD OF DIRECTORS OF
CAMAC COMMERCIAL COMPANY LIMITED**

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **Camac Commercial Company Limited ("the company")** for the quarter ended 30th September, 2019 and the year to date results for the period from 1st April, 2019 to 30th September, 2019 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 as modified by Circular No CIR/CFD/FAC/62/2016 dated 5th July, 2016.
2. The Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "*Interim Financial Reporting*" ("Ind As 34") prescribed under section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review Engagements (SRE) 2410, "*Review of Interim Financial Information Performed by the Independent Auditors 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 Statement is free of material misstatement. 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**FOR K.N. GUTGUTIA & CO.
CHARTERED ACCOUNTANTS
FRN 304153E**


(B.R. GOYAL)

PARTNER

M.NO. 12172

UDIN : 19012172AAABTA1976

DATED: 22ND NOVEMBER, 2019

PLACE : NEW DELHI

