

K.N. GUTGUTIA & CO.

CHARTERED ACCOUNTANTS

NEW DELHI : KOLKATA

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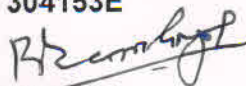
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Limited review report on unaudited quarterly financial results and year-to-date results under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

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

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **Camac Commercial Company Limited ("the company")** for the quarter ended 30th September, 2020 and the year to date results for the period from 1st April, 2020 to 30th September, 2020 ("the Statement").
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 : 20012172AAABTU2292
DATED: 10TH NOVEMBER, 2020
PLACE : NEW DELHI**



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 Unaudited Standalone Financial Results for the Quarter and Half year ended 30th September, 2020

(Rupees in Lakhs except per share data)

S. No.	Particulars	Quarter ended			Half year ended		Year ended
		Sept 30, 2020 (Unaudited)	June 30, 2020 (Unaudited)	Sept 30, 2019 (Unaudited)	Sept 30, 2020 (Unaudited)	Sept 30, 2019 (Unaudited)	March 31, 2020 (Audited)
1	Income	-	-	-	-	-	-
	a) Revenue from operations	136.82	115.57	93.83	252.39	355.33	528.72
	b) Other income (Refer Note No.- 5)	136.82	115.57	93.83	252.39	355.33	528.72
	Total income (a+b)						
2	Expenses	5.31	6.22	5.90	11.53	15.67	25.35
	a) Employee benefits expense	-	-	-	-	-	-
	b) Finance costs	0.02	0.03	0.09	0.05	0.17	0.32
	c) Depreciation and amortisation expense	-	-	-	-	-	-
	d) Other expenses:	-	-	0.08	-	0.28	0.32
	- Directors' sitting fees	2.86	0.32	0.37	3.18	0.64	3.24
	- Legal & professional expenses	7.18	-	-	7.18	31.61	31.61
	- CSR Contribution (Refer Note No.-6)	2.02	1.35	1.52	3.37	3.40	6.75
	- Others	17.39	7.92	7.96	25.31	51.77	67.59
	Total Expenses (a+b+c+d)	119.43	107.65	85.87	227.08	303.56	461.13
3	Profit/(Loss) before exceptional items and tax (1-2)	-	-	-	-	-	-
4	Exceptional items	119.43	107.65	85.87	227.08	303.56	461.13
5	Profit/(Loss) before tax (3+4)						
6	Tax expense:	19.49	17.53	7.58	37.02	49.12	74.07
	- Current tax	(0.06)	(0.04)	0.85	(0.10)	0.76	0.25
	- Deferred tax charge/(credit)	-	-	0.10	-	0.10	0.12
	- Earlier Year Tax Provision (Net)	19.43	17.49	8.53	36.92	49.98	74.44
	Total Tax Expenses	100.00	90.16	77.34	190.16	253.58	386.69
7	Net Profit/(Loss) for the period (5 - 6)						
8	Other Comprehensive Income (OCI)	9,873.18	19.23	(2120.76)	9,892.41	(2106.28)	(2,104.20)
	i) a) items that will not be reclassified to profit or loss (Refer Note No. 9)	(2195.16)	(2.14)	472.00	(2197.30)	468.77	468.19
	b) Income tax effect on above	(22.04)	51.26	58.57	29.22	(253.76)	(165.12)
	ii) a) items that will be reclassified to profit or loss	4.90	(11.41)	(13.03)	(6.51)	56.48	36.74
	b) Income tax effect on above	7,660.88	56.94	(1,603.22)	7,717.82	(1,834.79)	(1,764.39)
	Total Other Comprehensive Income for the period (i+ii)	7,760.88	147.10	(1,525.88)	7,907.98	(1,581.21)	(1,377.70)
9	Total Comprehensive income attributable to: (7+8)	88.28	88.28	88.28	88.28	88.28	88.28
10	Paid-up Equity share capital (Face value of Rs 10 each)						1,49,725.64
11	Other Equity						
12	Earnings per share of Rs 10 each - Not annualised, except year ended (in Rs.)	11.33	10.21	8.76	21.54	28.72	43.80
	(a) Basic (Rs)	11.33	10.21	8.76	21.54	28.72	43.80
	(b) Diluted (Rs)						



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STATEMENT OF STANDLONE ASSETS AND LIABILITIES

(Rupees in Lakh)

Particulars	As at 30th September, 2020	As at 31st March, 2020
ASSETS		
Financial assets	1.78	3.69
Cash and cash equivalents	74.80	70.00
Bank balances other than above	2,00,725.75	1,90,715.34
Investments	195.82	91.31
Other financial assets		
Non -Financial assets	4.25	4.25
Current tax assets (Net)	1.60	1.50
Deferred Tax Assets (net)	0.17	0.22
Property, Plant and Equipments	0.27	0.15
Other Non-Financial Assets		
Total	2,01,004.44	1,90,886.46
LIABILITIES AND EQUITY		
Liabilities		
Financial Liabilities		
Payables		
Other Payables		
- Total Outstanding dues of Micro and Small Enterprises	1.78	2.57
- Total Outstanding dues of Other Creditors		
Non -Financial Liabilities	7.08	-
Current tax Liabilities (Net)	3.48	3.10
Provisions	43,269.93	41,066.12
Deferred Tax Liabilities	0.25	0.75
Other non-financial liabilities		
Equity	88.28	88.28
Equity share capital	1,57,633.64	1,49,725.64
Other Equity		
Total	2,01,004.44	1,90,886.46



STANDALONE CASH FLOW STATEMENT

(Rupees in Lakh)

Particulars	For the half year ended 30th September, 2020	For the year ended 31st March, 2020
A Cash Flow from Operating Activities		
Profit before tax	227.08	461.13
Adjustment for:	(3.12)	(3.12)
Dividend Income	(121.63)	(295.68)
(-)Gain/Loss on Sale of Investments in Debt Mutual Funds	(124.36)	(223.11)
Interest on Investments in Bonds, Debentures & Deposit	(0.94)	(1.80)
Premium (net of Discount) on Bonds Amortised	(2.34)	(3.90)
Interest on Fixed Deposits with Bank		
Non Cash Items :	0.38	(0.94)
Provision for Leave Encashment and Gratuity (net of written back)	0.05	0.32
Depreciation	(24.88)	(67.10)
Operating Profit before Working Capital changes	(24.88)	(67.10)
Adjustments for changes in working capital:		
(-)Increase/ Decrease in Other Non-financial Assets	(0.12)	0.08
Increase/(-)Decrease in Other Payable	(0.79)	1.75
Increase/(-)Decrease in Other non-financial Liabilities	(0.50)	0.52
Cash generated from /(-) used in Operations	(26.29)	(64.75)
Income Tax Paid (net of Refund)	(29.94)	(74.08)
Net Cash from/(-)used in Operating Activities	(56.23)	(138.83)
B Cash Flow from Investing Activities		
Dividend Received (equivalent to TDS)	0.23	3.12
Interest received (with TDS) on Deposits and Bonds	20.29	196.62
Investments in Bonds and Deposits (includes Accrued Intt.)	-	(1434.81)
Investments in Bonds and Deposits matured	-	100.00
Purchase of Investments in Shares (Acquisition Cost)	-	(29.75)
Proceeds on maturity of Fixed Deposits from Bank	74.80	-
Fixed Deposits with Bank made	(74.80)	(70.00)
Purchase of Investments in Mutual Funds	(719.00)	(2097.30)
Proceeds from Sale/redemption of Mutual Funds	752.80	3473.03
Net Cash from/(-)used in Investing Activities	54.32	140.91
C Cash Flow from Financing Activities		
Net Cash from/(-) used in Financing Activities	-	-
Net increase/(-)decrease in Cash and Cash equivalents (A+B+C)	(1.91)	2.08
Cash and Cash Equivalents at the beginning of the year/half year	3.69	1.61
Total Cash and Cash Equivalents at the end of the year/half year	1.78	3.69
Components of Cash and Cash equivalents:		
Balances with bank in current account	1.74	3.65
Cash on hand	0.04	0.04
Total	1.78	3.69

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Notes:

- 1 The above Financial Results for the quarter and half year ended September 30, 2020 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 10, 2020.
- 2 The Statutory Auditors have carried out a Limited Review of the above Financial Results for the Quarter and half year ended September 30, 2020.
- 3 The above financial results have been prepared and presented in accordance with the recognition and measurement principles of Ind -AS 34 "Interim Financial Reporting" and other applicable Ind- AS prescribed under Section 133 of the Companies Act, 2013, read together with the relevant rules issued under the Companies (Indian -Accounting Standards) Rules, 2015 (as amended) and the other accounting principles generally accepted in India.
- 4 The company is not carrying on any business operations. Thus there is no reportable segment within the meaning of Ind AS - 108 "Operating Segments".
- 5 The surplus funds available with the company are invested and Income earned by the company from such Investments has been classified and disclosed under "Other income" and this classification/disclosure has been consistently followed by the company. Other Income comprises mainly Income in the nature of (i) Dividend from Equity Instruments, (ii) Realised Fair Value gains (includes reclassified fair value gains on sale/redemption of Debt instruments/ Debt Mutual Funds from OCI to Profit or Loss) on sale/Redemption of Debt instruments / Debt Mutual Funds, (iii) Interest on Bonds, NCDs and Corporate Deposits etc., measured at amortised Cost and (iv) Interest on Bank Deposits, being generated from investment/deployment of surplus funds from time to time. Dividend income is accounted for only when the right to receive the payment is established.
- 6 During the current Quarter and half year ended September, 30 2020, the CSR Contribution of Rs.7.18 Lakh pertaining to Financial Year 2019-20 has been made, however the CSR Contribution of Rs.31.61 Lakh pertaining to Financial Year 2016-17, 2017-18 and 2018-19 had been made during the comparative half year ended September 30, 2019.
- 7 Tax expenses/(credit) for the current quarter, are based upon estimation basis and excess/short tax expenses/(credit) if any, will be adjusted in the next quarter.
- 8 In view of non-availability of the financial statements of Associates on Quarterly basis, the consolidated result will be presented at the end of last quarter along with annual result for the financial year 2020-21.
- 9 During the quarter and half year ended September 30, 2020, Fair value of Investment in Equity Shares have been considered based on latest available audited financial statements of the respective investee cos.
- 10 From 1 April 2020, the Company has changed the Accounting policy and reclassified the Investment in Equity Mutual Funds (not held for trading), being Equity Instruments from "Fair value through Profit or Loss (FVTPL)" to "Fair value through OCI (FVTOCI) as Items not to reclassify to Profit or Loss". Consequently, the fair value gains of Rs.39.08 Lakh on these Investments, has been recognised in "Other Comprehensive Income" (OCI) during the half year ended September 30, 2020. In Previous year i.e. 2019-20, there is "NIL" Fair value gain on Investment in these Equity Mutual Funds of Rs. 20 lakh, since these investments were made on last day of previous year i.e. 31st March, 2020.
- 11 There is no effect of Covid -19 pandemic on the result of company, since company is not carry on any business operations.
- 12 Figures for previous / corresponding comparative quarters have been regrouped/reclassified, wherever necessary to conform the current quarter classification/presentation.

Place : New Delhi
Date : 10-11-2020



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

Monisha

(Monisha Saraf)

Director

DIN: 07503642

