

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 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, 2021 and the year to date results for the period from 1st April, 2021 to 30th September, 2021 ("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 : 21012172AAABRE8794
DATED: 11TH NOVEMBER, 2021
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, 2021

(Rupees in Lakhs except per share data)

S. No.	Particulars	Quarter ended			Half year ended		Year ended
		Sept 30, 2021 (Unaudited)	June 30, 2021 (Unaudited)	Sept 30, 2020 (Unaudited)	Sept 30, 2021 (Unaudited)	Sept 30, 2020 (Unaudited)	March 31, 2021 (Audited)
1	Income						
	a) Revenue from operations	-	-	-	-	-	-
	b) Other income (Note No.- 4)	69.35	64.88	136.82	134.23	252.39	428.14
	Total income (a+b)	69.35	64.88	136.82	134.23	252.39	428.14
2	Expenses						
	a) Employee benefits expense	6.01	6.13	5.31	12.14	11.53	22.06
	b) Finance costs	-	-	-	-	-	-
	c) Depreciation and amortisation expense	0.01	-	0.02	0.01	0.05	0.11
	d) Other expenses:						
	- Legal & professional expenses	0.76	0.41	2.86	1.17	3.18	34.34
	- CSR Contribution	-	-	7.18	-	7.18	15.78
	- Others	0.94	1.71	2.02	2.65	3.37	12.84
	Total Expenses (a+b+c+d)	7.72	8.25	17.39	15.97	25.31	85.13
3	Profit/(Loss) before exceptional items and tax (1-2)	61.63	56.63	119.43	118.26	227.08	343.01
4	Exceptional items	-	-	-	-	-	-
5	Profit/(Loss) before tax (3+4)	61.63	56.63	119.43	118.26	227.08	343.01
6	Tax expense:						
	- Current tax	8.64	9.19	19.49	17.83	37.02	55.76
	- Tax adjustments (Note No. -6)	(23.86)	23.86	-	-	-	-
	- Deferred tax charge/(credit)	(0.03)	(0.01)	(0.06)	(0.04)	(0.10)	(0.09)
	- Earlier Year Tax Provision (Net)	-	-	-	-	-	0.36
	Total Tax Expenses	(15.25)	33.04	19.43	17.79	36.92	56.03
7	Net Profit/(Loss) for the period (5 - 6)	76.88	23.59	100.00	100.47	190.16	286.98
8	Other Comprehensive Income (OCI)						
	i) a) items that will not be reclassified to profit or loss (Refer Note No. 8)	1,468.10	26.04	9,873.18	1,494.14	9,892.41	9,036.36
	b) Income tax effect (including adjustments) on above (Note No. -6)	(344.21)	12.97	(2,195.16)	(331.24)	(2,197.30)	(1,998.17)
	(i)	1,123.89	39.01	7,678.02	1,162.90	7,695.11	7,038.19
	ii) a) items that will be reclassified to profit or loss	126.54	42.84	(22.04)	169.38	29.22	62.32
	b) Income tax effect on above	(28.16)	(9.54)	4.90	(37.70)	(6.51)	(13.87)
	(ii)	98.38	33.30	(17.14)	131.68	22.71	48.45
	Total Other Comprehensive Income for the period (i+ii)	1,222.27	72.31	7,660.88	1,294.58	7,717.82	7,086.64
9	Total Comprehensive income attributable to: (7+8)	1,299.15	95.90	7,760.88	1,395.05	7,907.98	7,373.62
10	Paid-up Equity share capital (Face value of Rs 10 each)	88.28	88.28	88.28	88.28	88.28	88.28
11	Other Equity						1,57,099.28
12	Earnings per share of Rs 10 each -Not annualised, except year ended (in Rs.)						
	(a) Basic (Rs)	8.71		11.33	11.38	21.54	32.51
	(b) Diluted (Rs)	8.71	2.67	11.33	11.38	21.54	32.51



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STATEMENT OF STANDLONE ASSETS AND LIABILITIES

(Rupees in Lakh)

Particulars	As at 30th September, 2021	As at 31st March, 2021
	(Unaudited)	(Audited)
ASSETS		
Financial assets		
Cash and cash equivalents	1.20	1.13
Bank balances other than above	78.49	74.80
Investments	2,01,687.66	2,00,062.61
Other financial assets	240.76	132.83
Non - Financial assets		
Current tax assets (Net)	4.12	4.12
Deferred Tax Assets (net)	1.02	0.98
Property, Plant and Equipments	0.11	0.12
Other Non-Financial Assets	0.15	0.48
Total	2,02,013.51	2,00,277.07
LIABILITIES AND EQUITY		
Liabilities		
Financial Liabilities		
Payables		
Other Payables		
- Total Outstanding dues of Micro and Small Enterprises	-	-
- Total Outstanding dues of Other Creditors	0.67	1.78
Non -Financial Liabilities		
Current tax Liabilities (Net)	27.20	-
Provisions	3.63	3.40
Deferred Tax Liabilities	43,398.91	43,077.55
Other non-financial liabilities	0.49	6.78
Equity		
Equity share capital	88.28	88.28
Other Equity	1,58,494.33	1,57,099.28
Total	2,02,013.51	2,00,277.07

STANDALONE CASH FLOW STATEMENT

(Rupees in Lak

Particulars	For the half year ended 30th September, 2021	For the year ended 31st March, 2021
	(Unaudited)	(Audited)
A Cash Flow from Operating Activities		
Profit before tax	118.26	343.0
Adjustment for:		
Dividend Income	(3.12)	(3.1)
(-)Gain/Loss(realised) on Sale of Investments in Debt Mutual Funds	(0.52)	(169.8
Interest on Investments in Bonds, Debentures & Deposit	(127.71)	(248.9
Premium (net of Discount) on Bonds Amortised	(0.87)	(1.8
Interest on Fixed Deposits with Bank	(1.99)	(4.3
Non Cash Items :		
Provision for Leave Encashment and Gratuity (net of written back)	0.23	0.4
Depreciation	0.01	0.1
Operating Profit before Working Capital changes	(15.71)	(84.6
Adjustments for changes in working capital:		
(-)Increase/ Decrease in Other Non-financial Assets	0.33	(0.3
Increase/(-)Decrease in Other Payable	(1.11)	(0.7
Increase/(-)Decrease in Other non-financial Liabilities	(6.29)	6.
Cash generated from /(-) used in Operations	(22.78)	(79.6
Income Tax Paid(net of Refund)	(38.21)	(55.9
Net Cash from/(-)used in Operating Activities	(60.99)	(135.6
B Cash Flow from Investing Activities		
Dividend (includes TDS on Dividend) Received	0.31	3.1
Interest received (includes TDS) on Deposits, Bonds and FDR	24.58	211.7
Investments in Bonds and Deposits	-	(59.0
Proceeds on maturity of Fixed Deposits from Bank	74.80	70.0
Fixed Deposits with Bank made	(78.49)	(74.8
Purchase of Investments in Mutual Funds	(545.00)	(1040.4
Proceeds from Sale/redemption of Mutual Funds & Shares	584.86	1022.5
Net Cash from/(-)used in Investing Activities	61.06	133.1
C Cash Flow from Financing Activities		
Net Cash from/(-) used in Financing Activities	-	-
Net increase/(-)decrease in Cash and Cash equivalents (A+B+C)	0.07	(2.5
Cash and Cash Equivalents at the beginning of the half year/Year	1.13	3.6
Total Cash and Cash Equivalents at the end of the half year/ Year	1.20	1.13
Components of Cash and Cash equivalents:		
Balances with bank in current account	1.17	1.10
Cash on hand	0.03	0.03
Total	1.20	1.13



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Notes:

- 1 The above Financial Results for the quarter and half year ended September 30, 2021 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 11, 2021.
- 2 The Statutory Auditors have carried out a Limited Review of the above Financial Results for the Quarter and half year ended September 30, 2021.
- 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 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.
- 5 The company is not carrying any business operations except generating income from Investment of surplus funds and these activities fall in a single business segment, thus it is not a reportable segment within the meaning of Ind AS - 108 "Operating Segments".
- 6 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. In the Previous Quarter, an estimated tax of Rs 23.86 lakh is on account of inclusion of profit on redemption/sale of Investment in all Equity mutual funds(FVTOCI). The said estimated tax of Rs. 23.86 Lakh has been adjusted in Current quarter with corresponding adjustment in Tax effect of Items of OCI.
- 7 In view of non-availability of the quarterly financial statements of Associates, the consolidated result will be presented at the end of last quarter along with annual result for the financial year 2021-22.
- 8 In the result, fair value change of investment in unquoted Equity shares and those Quoted shares, which have not been traded / no latest quotes are available, has been considered based on latest available audited financial statements of the respective Investee companies.
- 9 There is no effect of Covid -19 pandemic on the results of company.
- 10 Figures for previous / corresponding comparative quarters have been regrouped/reclassified, wherever necessary to conform the current quarter classification/presentation.

Place : New Delhi

Date : November 11, 2021.



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


(Swati Srivastava)
Director
DIN: 08529225

