

**K.N. GUTGUTIA & CO.**

**CHARTERED ACCOUNTANTS**

**NEW DELHI : KOLKATA**

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

Phones : 25713944, 25788644, 25818644

E-mail : brg1971@cakng.com, kng1971@yahoo.com

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

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

1. We have reviewed the accompanying Statement of unaudited financial results ("the statement") of **CAMAC COMMERCIAL COMPANY LIMITED ("the Company")** for the quarter ended 31<sup>st</sup> December, 2021 and the year to date results for the period from 1<sup>st</sup> April, 2021 to 31<sup>st</sup> December, 2021, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time .
2. The Statement, which is the responsibility of the Company's management and approved by the company's 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 ("the Act") and other accounting principles generally accepted in India and is in compliance with presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Our responsibility is to issue a report on these financial 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. A review of Interim Financial Information consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standard on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



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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 the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended), 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 : 22012172AAUAHV3806  
DATED: 08<sup>TH</sup> FEBRUARY, 2022  
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- camacommercial@gmail.com, Website -www.camacommercial.com

**Statement of Unaudited Standalone Financial Results for the Quarter and Nine Months ended 31st December, 2021**

(Rupees in Lakhs except per share data)

S. No.	Particulars	Quarter ended			Nine Months ended		Year ended
		Dec 31, 2021 (Unaudited)	Sept 30, 2021 (Unaudited)	Dec 31, 2020 (Unaudited)	Dec 31, 2021 (Unaudited)	Dec 31, 2020 (Unaudited)	March 31, 2021 (Audited)
1	<b>Income</b>						
	a) Revenue from operations	-	-	-	-	-	-
	b) Other income (Note No.- 4)	64.72	69.35	111.76	198.95	364.15	428.14
	<b>Total income (a+b)</b>	<b>64.72</b>	<b>69.35</b>	<b>111.76</b>	<b>198.95</b>	<b>364.15</b>	<b>428.14</b>
2	<b>Expenses</b>						
	a) Employee benefits expense	5.95	6.01	5.11	18.09	16.64	22.06
	b) Finance costs	-	-	-	-	-	-
	c) Depreciation and amortisation expense	-	0.01	0.03	0.01	0.08	0.11
	d) Other expenses:						
	- Legal & professional expenses	4.46	0.76	5.24	5.63	8.42	34.34
	- CSR Contribution	-	-	-	-	7.18	15.78
	- Others	1.99	0.94	3.13	4.64	6.50	12.84
	<b>Total Expenses (a+b+c+d)</b>	<b>12.40</b>	<b>7.72</b>	<b>13.51</b>	<b>28.37</b>	<b>38.82</b>	<b>85.13</b>
3	<b>Profit/(Loss) before exceptional items and tax (1-2)</b>	<b>52.32</b>	<b>61.63</b>	<b>98.25</b>	<b>170.58</b>	<b>325.33</b>	<b>343.01</b>
4	Exceptional items	-	-	-	-	-	-
5	<b>Profit/(Loss) before tax (3+4)</b>	<b>52.32</b>	<b>61.63</b>	<b>98.25</b>	<b>170.58</b>	<b>325.33</b>	<b>343.01</b>
6	<b>Tax expense:</b>						
	- Current tax	9.64	8.64	16.21	27.47	53.23	55.76
	- Tax adjustments (Note No. -6)	-	(23.86)	-	-	-	-
	- Deferred tax charge/(credit)	(0.03)	(0.03)	0.01	(0.07)	(0.09)	(0.09)
	- Earlier Year Tax Provision (Net)	-	-	-	-	-	0.36
	<b>Total Tax Expenses</b>	<b>9.61</b>	<b>(15.25)</b>	<b>16.22</b>	<b>27.40</b>	<b>53.14</b>	<b>56.03</b>
7	<b>Net Profit/(Loss) for the period (5 - 6)</b>	<b>42.71</b>	<b>76.88</b>	<b>82.03</b>	<b>143.18</b>	<b>272.19</b>	<b>286.98</b>
8	<b>Other Comprehensive Income (OCI)</b>						
	i) a) items that will not be reclassified to profit or loss (Refer Note No. 8)	(664.04)	1,468.10	(860.46)	830.10	9,031.95	9,036.36
	b) Income tax effect (including adjustments) on above (Note No. -6)	148.99	(344.21)	199.63	(182.25)	(1,997.67)	(1,998.17)
		(515.05)	1,123.89	(660.83)	647.85	7,034.28	7,038.19
	ii) a) items that will be reclassified to profit or loss	35.08	126.54	19.23	204.46	48.45	62.32
	b) Income tax effect on above	(7.80)	(28.16)	(4.27)	(45.50)	(10.78)	(13.87)
		(27.28)	98.38	14.96	158.96	37.67	48.45
	<b>Total Other Comprehensive Income for the period (i+ii)</b>	<b>(487.77)</b>	<b>1,222.27</b>	<b>(645.87)</b>	<b>806.81</b>	<b>7,071.95</b>	<b>7,086.64</b>
9	<b>Total Comprehensive income attributable to: (7+8)</b>	<b>(445.06)</b>	<b>1,299.15</b>	<b>(563.84)</b>	<b>949.99</b>	<b>7,344.14</b>	<b>7,373.62</b>
10	<b>Paid-up Equity share capital (Face value of Rs. 10 each)</b>	<b>88.28</b>	<b>88.28</b>	<b>88.28</b>	<b>88.28</b>	<b>88.28</b>	<b>88.28</b>
11	<b>Other Equity</b>						
12	<b>Earnings per share of Rs 10 each, Not annualised, except year ended (in Rs)</b>						<b>1,57,099.28</b>
	(a) Basic (Rs)	4.84	8.71	9.29	16.22	30.83	32.51
	(b) Diluted (Rs)	4.84	8.71	9.29	16.22	30.83	32.51



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### Notes:

- 1 The above Financial Results for the quarter and nine months ended December 31, 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 February 8, 2022.
- 2 The Statutory Auditors have carried out a Limited Review of the above Financial Results for the Quarter and nine months ended December 31, 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 Quarter ended June 30, 21-22 (Q1), an estimated tax of Rs 23.86 lakh was 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 had been adjusted in the previous quarter (Q2) 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 equity 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 quarter/ Nine Months have been regrouped/reclassified, wherever necessary to conform the current quarter/Nine Months classification/presentation.

Place : New Delhi

Date : February 08, 2022



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



(Swati Srivastava)  
Director

DIN: 08529225