

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

Website : www.cakng.com

INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF CAMAC COMMERCIAL COMPANY LIMITED

REPORT ON THE AUDIT OF THE STANDALONE ANNUAL FINANCIAL RESULTS

Opinion

1. We have audited the accompanying standalone annual financial results of **CAMAC COMMERCIAL COMPANY LIMITED** (hereafter referred to as the "Company") for the year ended 31st March 2022, attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone annual financial results :
 - (a) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
 - (b) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the year ended 31st March 2022.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results* section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the standalone annual financial results.

Management's and Board of Directors' Responsibilities for the Standalone Annual Financial Results

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements.



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4. This Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone annual financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone annual financial results that give a true and fair view and is free from material misstatement, whether due to fraud or error.
5. In preparing the Standalone annual financial results, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
6. The Board of Directors is responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results

7. Our objectives are to obtain reasonable assurance about whether the standalone annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone annual financial results.
8. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - i) Identify and assess the risks of material misstatement of the standalone annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



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- ii) Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on through a separate report on the complete set of financial statement on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
 - iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone financial results made by management and Board of Directors.
 - iv) Conclude on the appropriateness of management and Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
 - v) Evaluate the overall presentation, structure and content of the standalone annual financial results, including the disclosures, and whether the standalone annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.
9. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
10. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



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Other Matter

11. The standalone annual financial results includes the results for the quarter ended 31 March 2022, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year, which were subject to limited review by us.

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



(B.R. GOYAL)

PARTNER

M.NO. 12172

UDIN : 22012172AJWCZJ8440

DATED: 30TH MAY, 2022

PLACE : NEW DELHI



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INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF CAMAC COMMERCIAL COMPANY LIMITED

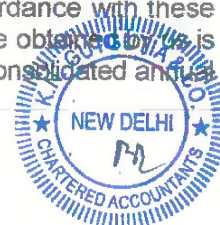
REPORT ON THE AUDIT OF THE CONSOLIDATED ANNUAL FINANCIAL RESULTS

Opinion

1. We have audited the accompanying consolidated annual financial results of **CAMAC COMMERCIAL COMPANY LIMITED** (hereinafter referred to as the "the Company") and its associates for the year ended 31st March 2022, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
2. In our opinion and to the best of our information and according to the explanations given to us the aforesaid consolidated annual financial results:
 - (i) include the annual financial results of the following entities, being Associates namely:
 - a) Ashoka Viniyoga Ltd.
 - b) Artee Viniyoga Ltd.
 - c) Combine Holding Ltd.
 - d) Sahu Jain Ltd
 - e) Sahu Jain Services Ltd.
 - f) Time Publishing House Ltd.
 - (ii) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
 - (iii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the consolidated net profit and other comprehensive income and other financial information of the Company and its associates for the year ended 31st March 2022.

Basis of Opinion

3. We conducted our audit in accordance with the Standards on Auditing ('SAs') specified under section 143(10) of the Companies Act 2013. ("the Act") Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results* section of our report. We are independent of the Company and its associates in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the consolidated annual financial results.



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Management's and Board of Directors' Responsibilities for the Consolidated Annual Financial Results

4. These consolidated annual financial results have been prepared on the basis of the consolidated annual financial statements.
5. The Company's Management and the Board of Directors are responsible for the preparation and presentation of these consolidated annual financial results that give a true and fair view of the consolidated net profit and other comprehensive income and other financial information of the Company and its associates in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Management and Board of Directors of the Company and of its associates are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of each company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated annual financial results by the Management and the Directors of the Company, as aforesaid.
6. In preparing the consolidated annual financial results, the Management and the respective Board of Directors of the Company and of its associates are responsible for assessing the ability of each Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the respective Board of Directors/ management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.
7. The respective Board of Directors/ management of the Company and of its associates are responsible for overseeing the financial reporting process of each company.

Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results

8. Our objectives are to obtain reasonable assurance about whether the consolidated annual financial results as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion, Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement, when it exists. Misstatements can arise from fraud or error, and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated annual financial results.



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9. As part of an audit in accordance with the SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
- i) Identify and assess the risks of material misstatement of the consolidated annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - ii) Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
 - iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the consolidated financial results made by the Management and the Board of Directors.
 - iv) Conclude on the appropriateness of the Management and the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company and its associates to cease to continue as a going concern.
 - v) Evaluate the overall presentation, structure and content of the consolidated annual financial results, including the disclosures, and whether the consolidated annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.
 - vi) Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the Company and its associates to express an opinion on the consolidated annual financial results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors.



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10. We communicate with those charged with governance of the Company and such other entities included in the consolidated annual financial results of which we are the independent auditors, regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
11. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.
12. We also performed procedures in accordance with SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019, issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

Other Matters

1. The net profit/loss and Other Comprehensive income of one Associate namely Combine Holding Limited, has been audited by us.
2. The net profit/loss and other Comprehensive income of the other associates were not audited by us or by any other Chartered Accountant and the certified unaudited financial statements of the respective associate companies have been provided to us by the Management of the Company.

Our opinion is not modified in respect of above stated matter.

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


(B.R. GOYAL)

PARTNER

M.NO. 12172

UDIN : 22012172AJWDIWI933

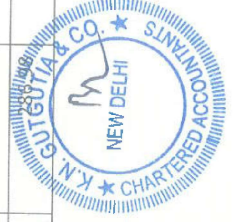
DATED: 30th MAY, 2022

PLACE : NEW DELHI



(Rupees in Lakhs except per share data)

S. No.	Particulars	Standalone				Consolidated	
		Quarter ended		Year ended		Year ended	
		March, 2022 (Audited)	Dec 31, 2021 (Unaudited)	March, 2021 (Audited)	March 31, 2022 (Audited)	March 31, 2021 (Audited)	March 31, 2022 (Audited)
1	Income						
	a) Revenue from operations	-	-	-	-	-	-
	b) Other income (Note No.- 3)	438.12	64.72	63.99	637.07	428.14	637.07
	Total income (a+b)	438.12	64.72	63.99	637.07	428.14	637.07
2	Expenses						
	a) Employee benefits expense	8.04	5.95	5.42	26.13	22.06	26.13
	b) Finance costs	-	-	-	-	-	-
	c) Depreciation and amortisation expense	0.05	-	0.03	0.06	0.11	0.06
	d) Other expenses:						
	- Legal & professional expenses	28.28	4.46	25.92	33.91	34.34	33.91
	- CSR Contribution (Note No.- 4)	9.98	-	8.60	9.98	15.78	9.98
	- Others	6.47	1.99	6.34	11.11	12.84	11.11
	Total Expenses (a+b+c+d)	52.82	12.40	46.31	81.19	85.13	81.19
3	Profit/(Loss) before exceptional items and tax and share of Profit /(-) Loss of Associates (1-2)	385.30	52.32	17.68	555.88	343.01	555.88
4	Exceptional items	-	-	-	-	-	-
5	Profit/(Loss) before tax and Share of Profit /(-) Loss of Associates (3-4)	385.30	52.32	17.68	555.88	343.01	555.88
6	Share of Profit /(-) Loss of Associates (Note no. -6)	-	-	-	-	-	-
7	Profit/(Loss) before tax (5+6)	385.30	52.32	17.68	555.88	343.01	555.88
8	Tax expense:						
	- Current tax	64.06	9.64	2.53	91.53	55.76	91.53
	- Deferred tax charge/(credit)	(0.35)	(0.03)	-	(0.42)	(0.09)	(0.42)
	- Earlier Year Tax Provision (Net)	-	-	0.36	-	0.36	-
	Total Tax Expenses	63.71	9.61	2.89	91.11	56.03	91.11
9	Net Profit/(Loss) for the period (7-8)	321.59	42.71	14.79	464.77	56.03	770.07
							453.45



CAMAC COMMERCIAL COMPANY LIMITED

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

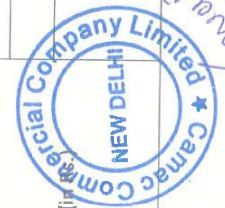
Corporate Identity Number : L70109DL1980PLC169318

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

Statement of Audited Financial Results for the Quarter and Year ended 31st March, 2022

(Rupees in Lakhs except per share data)

S. No.	Particulars	Standalone				Consolidated	
		Quarter ended		Year ended		March 31, 2022 (Audited)	Year ended March 31, 2021 (Audited)
		March, 2022 (Audited)	Dec 31, 2021 (Unaudited)	March 31, 2022 (Audited)	March 31, 2021 (Audited)		
10	Other Comprehensive Income (OCI)						
	i) a) items that will not be reclassified to profit or loss	91.45	(664.04)	921.55	9,036.36	921.55	9,036.36
	b) Income tax effect (including adjustments) on above	(10.03)	148.99	(192.28)	(1,998.17)	(192.28)	(1,998.17)
	c) Share in OCI of Associates that will not be reclassified to profit or loss (Note no. -6)	-	-	-	-	(1,748.49)	4,547.99
	ii) a) items that will be reclassified to profit or loss	81.42	(515.05)	729.27	7,038.19	(1019.22)	11,586.18
	b) Income tax effect on above	(342.88)	35.08	(138.42)	62.32	(138.42)	62.32
	c) Share in OCI of Associates that will be reclassified to profit or loss (Refer Note no. -6)	76.31	(7.80)	30.81	(13.87)	30.81	(13.87)
						35.67	153.24
	Total Other Comprehensive Income for the period (i+ii)	(266.57)	27.28	(107.61)	48.45	(71.94)	201.69
		(185.15)	(487.77)	621.66	7,086.64	(1,091.16)	11,787.87
11	Total Comprehensive income attributable to: (9+10)	136.44	(445.06)	1,086.43	7,373.62	(321.09)	12,241.32
a	Profit attributable to:						
	Owners of the Company					770.07	453.45
	Non-controlling interests					-	-
b	Other Comprehensive income attributable to:					(1,091.16)	11,787.87
	Owners of the Company					-	-
	Non-controlling interests					(1,091.16)	11,787.87
c	Total Comprehensive income attributable to: (a+b)					(321.09)	12,241.32
	Owners of the Company					-	-
	Non-controlling interests					(321.09)	12,241.32
12	Paid-up Equity share capital (Face value of Rs 10 each)	88.28	88.28	88.28	88.28	88.28	88.28
13	Other Equity (Rs. in Lakh)						
14	Earnings per share of Rs 10 each -Not annualised, except year ended (in Rs)			1,58,185.70	1,57,099.28	3,09,294.43	3,09,615.53
	(a) Basic (Rs)	36.43	4.84	52.65	1.68	87.23	51.36
	(b) Diluted (Rs)	36.43	4.84	52.65	1.68	87.23	51.36



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CAMAC COMMERCIAL COMPANY LIMITED

Corporate Identity Number : L70109DL1980PLC169318,

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

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

STANDALONE ASSETS AND LIABILITIES AS AT 31ST MARCH, 2022

Particulars	(Rs. in Lakh)	
	As at 31st March, 2022 (Audited)	As at 31st March, 2021 (Audited)
ASSETS		
Financial assets		
Cash and cash equivalents	3.70	1.13
Bank balances other than above	78.49	74.80
Investments	2,01,215.64	2,00,062.61
Other financial assets	174.16	132.83
Non-Financial assets		
Current tax assets (Net)	5.65	4.12
Deferred Tax Assets (Net)	1.65	0.98
Property, Plant and Equipments	0.06	0.12
Other Non-Financial Assets	0.49	0.48
Total	2,01,479.84	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		
Non-Financial Liabilities		
Provisions	5.82	3.40
Deferred Tax Liabilities	43,192.89	43,077.55
Other non-financial liabilities	6.02	6.78
Equity		
Equity share capital	88.28	88.28
Other Equity	1,58,185.70	1,57,099.28
Total	2,01,479.84	2,00,277.07

STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2022

Particulars	(Rs. in Lakh)	
	For the year ended 31st March, 2022 (Audited)	For the year ended 31st March, 2021 (Audited)
A Cash Flow from Operating Activities		
Profit before tax	555.88	343.01
Adjustment for:		
Dividend Income	(3.12)	(3.12)
(-)Gain/Loss(realised) on Sale of Investments in Debt Mutual Funds	(375.29)	(169.86)
Interest on Investments in Bonds, Debentures & Deposit	(252.97)	(248.95)
Premium (net of Discount) on Bonds Amortised	(1.73)	(1.88)
Interest on Fixed Deposits with Bank	(3.94)	(4.33)
Non Cash Items :		
Provision for Leave Encashment and Gratuity	1.52	0.42
Amount written off	0.04	-
Excess provisions written back	(0.02)	-
Depreciation	0.06	0.11
Operating Profit before Working Capital changes	(79.57)	(84.60)
Adjustments for changes in working capital:		
(-)Increase/ Decrease in Other Non-financial Assets	(0.05)	(0.33)
Increase/(-)Decrease in Other Payable	(0.65)	(0.79)
Increase/(-)Decrease in Other non-financial Liabilities	(0.76)	6.03
Cash generated from /(-) used in Operations	(81.03)	(79.69)
Income Tax Paid/(net of Refund)	(139.43)	(55.99)
Net Cash from/(-)used in Operating Activities	(220.46)	(135.68)
B Cash Flow from Investing Activities		
Dividend Received	3.12	3.12
Interest received (with TDS) on Deposits and Bonds	215.59	211.75
Investments in Bonds and Deposits	-	(59.00)
Proceeds from Maturity of Investments in Bonds & Deposits	839.00	-
Proceeds on maturity of Fixed Deposits from Bank	74.80	70.00
Fixed Deposits made with Bank	(78.49)	(74.80)
Investments in Equity and Debt Mutual Funds	(3,364.71)	(1,040.49)
Proceeds from Sale of Shares and Equity Mutual Funds (net)	527.82	-
Proceeds from Sale/redemption of Debt Mutual Funds	2,005.90	1,022.54
Net Cash from/(-)used in Investing Activities	223.03	133.12
C Cash Flow from Financing Activities		
Net Cash from/(-) used in Financing Activities	-	-
Net increase/(-)decrease in Cash and Cash equivalents (A+B+C)	2.57	(2.56)
Cash and Cash Equivalents at the beginning of the year	1.13	3.69
Total Cash and Cash Equivalents at the end of the year	3.70	1.13
Components of Cash and Cash equivalents:		
Balances with bank in current accounts	3.70	1.10
Cash on hand	-	0.03
Total	3.70	1.13



CAMAC COMMERCIAL COMPANY LIMITED

Corporate Identity Number : L70109DL1980PLC169318,

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

CONSOLIDATED ASSETS AND LIABILITIES AS AT 31ST MARCH, 2022

Particulars	(Rs. in Lakh)	
	As at 31st March, 2022 (Audited)	As at 31st March, 2021 (Audited)
ASSETS		
Financial assets		
Cash and cash equivalents	3.70	1.13
Bank balances other than above	78.49	74.80
Investments	3,52,324.37	3,52,578.86
Other financial assets	174.16	132.83
Non - Financial assets		
Current tax assets (Net)	5.65	4.12
Deferred Tax Assets (net)	1.65	0.98
Property, Plant and Equipments	0.06	0.12
Other Non-Financial Assets	0.49	0.48
Total	3,52,588.57	3,52,793.32
LIABILITIES AND EQUITY		
Liabilities		
Financial Liabilities		
Payables		
Other Payables		
- Total Outstanding dues of Micro and Small Enterprises		
- Total Outstanding dues of Other Creditors	1.13	1.78
Non - Financial Liabilities		
Provisions		
Deferred Tax Liabilities	5.82	3.40
Other non-financial liabilities	43,192.89	43,077.55
	6.02	6.78
Equity		
Equity share capital	88.28	88.28
Other Equity	3,09,294.43	3,09,615.53
Total	3,52,588.57	3,52,793.32

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2022

Particulars	(Rs. in Lakh)	
	For the year ended 31st March, 2022 (Audited)	For the year ended 31st March, 2021 (Audited)
A Cash Flow from Operating Activities		
Profit before share of profit/(Loss) of the Associates	555.88	343.01
Adjustment for:		
Dividend Income	(3.12)	(3.12)
(-)Gain/Loss(realised) on Sale of Investments in Debt Mutual Funds	(375.29)	(169.86)
Interest on Investments in Bonds, Debentures & Deposit	(252.97)	(248.95)
Premium (net of Discount) on Bonds Amortised	(1.73)	(1.88)
Interest on Fixed Deposits with Bank	(3.94)	(4.33)
Non Cash Items :		
Provision for Leave Encashment and Gratuity	1.52	0.42
Amount written off	0.04	-
Excess provisions written back	(0.02)	-
Depreciation	0.06	0.11
Operating Profit before Working Capital changes	(79.57)	(84.60)
Adjustments for changes in working capital:		
(-) Increase/ Decrease in Other Non-financial Assets	(0.05)	(0.33)
Increase/(-)Decrease in Other Payable	(0.65)	(0.79)
Increase/(-)Decrease in Other non-financial Liabilities	(0.76)	6.03
Cash generated from /(-) used in Operations	(81.03)	(79.69)
Income Tax Paid(net of Refund)	(139.43)	(55.99)
Net Cash from /(-)used in Operating Activities	(220.46)	(135.68)
B Cash Flow from Investing Activities		
Dividend Received	3.12	3.12
Interest received (with TDS) on Deposits and Bonds	215.59	211.75
Investments in Bonds and Deposits	-	(59.00)
Proceeds from Maturity of Investments in Bonds & Deposits	839.00	-
Proceeds on maturity of Fixed Deposits from Bank	74.80	70.00
Fixed Deposits made with Bank	(78.49)	(74.80)
Investments in Equity and Debt Mutual Funds	(9,364.71)	(1040.49)
Proceeds from Sale of Shares and Equity Mutual Funds (net)	527.82	-
Proceeds from Sale/redemption of Debt Mutual Funds	2,005.90	1022.54
Net Cash from /(-)used in Investing Activities	223.03	133.12
C Cash Flow from Financing Activities		
Net Cash from /(-) used in Financing Activities	-	-
Net increase/(-)decrease in Cash and Cash equivalents (A+B+C)	2.57	(2.56)
Cash and Cash Equivalents at the beginning of the year	1.13	3.69
Total Cash and Cash Equivalents at the end of the year	3.70	1.13
Components of Cash and Cash equivalents:		
Balances with bank in current accounts	3.70	1.10
Cash on hand	-	0.03
Total	3.70	1.13



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- camacccommercial@gmail.com, Website -www.camacccommercial.com

Notes:

- The above Financial Results for the quarter and year ended March 31, 2022 have been reviewed by the Audit Committee and approved and taken on record by the Board of Directors at their respective meetings held on May 30, 2022.
- The above financial results have been prepared 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.
- 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.

Break up of Other Income for the current / Previous year

Particulars	Rs. In Lakh	
	Standalone / Consolidated March 31, 2022	March 31, 2021
(i) Dividend from Equity Instruments	3.12	3.12
(ii) Realised Fair Value gains (Reclassified Gain on sale/redemption of Debt Mutual Funds from OCI to Profit or Loss)	375.29	169.86
(iii) Interest at effective interest rate on investment in Bonds, NCDs and Corporate Deposits	254.70	250.83
(iv) Interest on Bank Deposits,	3.94	4.33
(v) Others	0.02	
Total	637.07	428.14

- During the current quarter/ at the end of current financial year, the CSR Contribution of Rs. 9.98 Lakh pertaining to Financial year 2021-22 has been made, however during comparative Quarter in previous year, CSR Contribution of Rs. 8.60 Lakh pertaining to Financial year 2020-21 & during previous financial year, the CSR Contribution of Rs.15.78 Lakh pertaining to Financial year 2019-20 and 2020-21 had been made.
- 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".
- The consolidated results include financial results of its Associates. Interests in associates are accounted for using the equity method, wherein consolidated financial results along with Consolidated Statement of Assets and Liabilities include company's share of Profit/Loss and Other Comprehensive Income (OCI) of equity-accounted Associates. The Consolidated Results for the financial year ended 31st March, 2022 along with its comparative year ended on 31st March, 2021 includes company's share of Profit /Loss, OCI and post acquisition Net assets (net of cross holding impact if any) of all associates. The Associates are (i) Ashoka Vriyogya Ltd (ii) Artee Vriyogya Ltd (iii) Combine holding Ltd (iv) Sahu Jain Ltd (v) Sahu Jain services Ltd and (vi) Time Publishing House Ltd. The Unaudited Consolidated /Standalone Ind -AS financial statements as on 31st March, 2022 of these associates except *Combine Holding Ltd*, as certified by the management of respective Associates have been used for preparation of the Consolidated results.
- For the purpose of results, fair value change of investment in unquoted 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.
- In Standalone Results, the figure of the last quarter of the current financial year and its comparative quarter of previous financial year are the balancing figures between the Audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the current / previous financial year. The figures upto third quarter of the current and previous financial year were subjected to a limited review.
- Figures for previous / corresponding comparative quarters and years have been regrouped/reclassified, wherever necessary to conform the current quarter/ year classification/presentation.

Place : New Delhi
Date : May 30, 2022

By Order of the Board
For Camac Commercial Co. Ltd


(Swati Shrivastava)
Director
DIN: 08529225

