

S R GOYAL & CO

CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on Standalone Unaudited Quarterly and Year to Date Financial Results of the Company Pursuant to the Regulation 33 & 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
The Board of Directors
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 on **31stDecember 2022** and **year to date results for the period from 01stApril 2022 to 31stDecember 2022** ("the statement"), being submitted by the company pursuant to the requirement of Regulation 33 & 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on these financial statements based on our review.
2. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor 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 financial statements are 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.
3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards specified under section 133 of the Companies Act, 2013 read with rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 & 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended), including relevant circulars issued by the SEBI from time to

"SRG HOUSE" Plot No. 2, M.I. Road, Opp. Ganpati Plaza, JAIPUR – 302 001
Phone : 0141-4041300, 4041301, 2362363, 2362365 Fax : (91-141)2362487
e-mail: info@srgoyal.com * ajay@srgoyal.com * website : www.srgoyal.com



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time including the manner in which it is to be disclosed, or that it contains any material misstatement.



For S. R. Goyal & Co.
Chartered Accountants
FRN No. 001537C

Anurag Goyal

Place: Jaipur
Date: 13/02/2023
UDIN: 23412538BGX1BK1218

Anurag Goyal
(Partner)
M.No. 412538

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 Nine Months ended December 31, 2022

(Rupees in Lakhs except per share data)

S.N o.	Particulars	Quarter ended			Nine Months ended		Year ended
		Dec 31, 2022	Sept 30, 2022	Dec 31, 2021	Dec 31, 2022	Dec 31, 2021	March 31, 2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income	-	-	-	-	-	-
	a) Revenue from operations	45.97	38.13	64.72	202.36	198.95	637.07
	b) Other income (Note No.- 4)	-	-	-	-	-	-
	Total income (a+b)	45.97	38.13	64.72	202.36	198.95	637.07
2	Expenses	6.81	7.43	5.95	22.00	18.09	26.13
	a) Employee benefits expense	0.13	0.16	-	0.29	0.01	0.06
	b) Depreciation and amortisation expense	-	-	-	-	-	-
	c) Other expenses:	17.52	60.94	4.46	122.65	5.63	33.91
	- Legal & professional expenses	-	-	-	-	-	9.98
	- CSR Contribution	4.12	12.57	1.99	26.47	4.64	11.11
	- Others	-	-	-	-	-	-
	Total Expenses (a+b+c)	28.58	81.10	12.40	171.41	28.37	81.19
3	Profit/(Loss) before exceptional items and tax (1-2)	17.39	(42.97)	52.32	30.95	170.58	555.88
4	Exceptional items	-	470.10	-	470.10	-	-
5	Profit/(Loss) before tax (3-4)	17.39	(513.07)	52.32	(439.15)	170.58	555.88
6	Tax expense:	-	(9.41)	9.64	-	27.47	91.53
	- Current tax (includes adjustment if any)	(0.08)	0.03	(0.03)	0.01	-	(0.42)
	- Deferred tax charge/(credit)	-	-	-	-	(0.07)	-
	- Earlier Year Tax Provision (Net)	(0.08)	(9.38)	9.61	0.01	27.40	91.11
	Total Tax Expenses	17.47	(503.69)	42.71	(439.16)	143.18	464.77
7	Net Profit/(Loss) for the period (5-6)	2,643.48	14,320.02	(664.04)	15,934.89	830.10	921.55
8	Other Comprehensive Income (OCI)						
	i) a) items that will not be reclassified to profit or loss	(532.89)	(146.23)	148.99	(471.42)	(182.25)	(192.28)
	b) Income tax effect on above (including adjustments/ reversal of tax on earlier year)	2,110.59	14,173.79	(515.05)	15,463.47	647.85	729.27
	ii) a) items that will be reclassified to profit or loss	29.24	31.09	35.08	(19.77)	204.46	(138.42)
	b) Income tax effect on above (including adjustments/ reversal of tax on earlier year)	(6.08)	(3.57)	(7.80)	8.18	(45.50)	30.81
	Total Other Comprehensive Income for the period (i+ii)	2,133.75	14,201.31	(487.77)	15,451.88	806.81	621.66
9	Total Comprehensive Income attributable to: (7+8)	2,151.22	13,697.62	(445.06)	15,012.72	949.99	1,086.43
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 (Rs. in Lakh)	-	-	-	-	-	1,58,185.70
12	Earnings per share of Rs 10 each -Not annualised, except year ended (In Rs.)	1.98	(57.06)	4.84	(49.75)	16.22	52.65
	(a) Basic (Rs)	1.98	(57.06)	4.84	(49.75)	16.22	52.65
	(b) Diluted (Rs)	-	-	-	-	-	-



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Notes:

- The above Financial Results for the Quarter and Nine months ended December 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 February 13, 2023.
- The Statutory Auditors have carried out a Limited Review of the above Financial Results for the Quarter and Nine months ended December 31, 2022.
- 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.
- 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.

Rs. in Lakh

Break up of Other Income

Particulars	Standalone					
	Quarter ended			Nine Months ended		Year ended
	Dec 31, 2022	Sept 30, 2022	Dec 31, 2021	Dec 31, 2022	Dec 31, 2021	March 31, 2022
(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)	10.07	5.23	0.15	97.36	0.67	375.29
(iii) Interest at effective Interest Rate on Investment in Bonds, NCDs and Corporate Deposits	34.79	31.81	63.60	101.81	192.18	254.70
(iv) Interest on Bank Deposits	1.11	1.09	0.97	3.19	2.96	3.94
(v) Others	-	-	-	-	0.02	0.02
Total	45.97	38.13	64.72	202.36	198.95	637.07

- Tax expenses/(credit) for the current quarter, are based upon estimation and excess/short tax expenses/(credit) if any, will be adjusted in the subsequent quarter.
- 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".
- 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 2022-23.
- For the purpose of results, fair value change of investment in unquoted equity shares and those quoted equity shares, which have not been traded from long time / no latest quotes are available, has been considered based on latest available audited/Unaudited financial statements of the respective investee companies.
- The Company had received show cause notices in October 2020 from the Securities and Exchange Board of India ("SEBI") in the matter of the Company and PNB Finance and Industries Limited alleging violation of certain provisions of the SEBI Act, 1992 and regulations thereunder. These matters are pending before SEBI.
- Figures for previous /comparative quarters and for comparative nine months period have been regrouped/reclassified, wherever necessary to conform the current quarter/ nine months period classification/presentation.

By Order of the Board
For Camac Commercial Company Limited

(Swati Shrivastava)
Director
DIN: 08529225



Place : New Delhi
Date : February 13, 2023

