

CAMAC COMMERCIAL COMPANY LIMITED

(CIN: L70109DL1980PLC169318)

Regd Office: 1st Floor, Express Building, 9-10, Bahadur Shah Zafar Marg, New Delhi - 110 002
Mobile No.: 7303495374 Email: camaccommercial@gmail.com Website: www.camaccommercial.com

November 14, 2022

The Secretary
The Calcutta Stock Exchange Limited
7, Lyons Range
Kolkata – 700 001

Ref: Outcome of the Board Meeting held on November 14, 2022

Dear Sir,

Pursuant to Regulation 30 of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 and other regulations as applicable, this is to inform you that the Board of Directors of the Company at their meeting held today, i.e. Monday, November 14, 2022, has *inter-alia* considered and approved the un-audited financial results of the Company for the second quarter and half year ended on September 30, 2022 of the financial year 2022-2023, on standalone basis, prepared under Ind-AS, duly reviewed by S. R. Goyal & Co., Chartered Accountants, the statutory auditors of the Company, pursuant to regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015, together with Limited Review report thereon.

In respect of the above, we hereby enclose the following:

- i. The unaudited financial results for the second quarter and half year ended on September 30, 2022, of the financial year 2022-23 in the format specified under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- ii. Limited review report on the unaudited financial results of the second quarter and half year ended on September 30, 2022, by S. R. Goyal & Co., Chartered Accountants, and statutory Auditors of the Company.

The said meeting commenced at 04:00 P.M. and concluded at 04:55 P.M.

You are requested to kindly take the above on record.

Thanking you,
Yours sincerely,

For Camac Commercial Company Limited



Shikshi Mishra

Company Secretary

M. No.: A57243

Address: 605, CV-8,

Supertech Capetown,

Sector-74, Noida – 201301

Encl: As above

S R GOYAL & CO

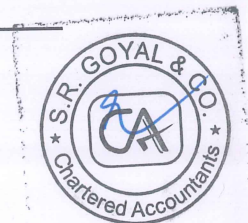
CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on Standalone Unaudited Quarterly and Year to Date Financial Results of the Company Pursuant to the Regulation 33 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 **30th September 2022 and year to date results for the period from 01st April 2022 to 30th September 2022** ("the statement"), being submitted by the company pursuant to the requirement of Regulation 33 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 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended), including relevant circulars issued by the SEBI from time to time

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S R GOYAL & CO
CHARTERED ACCOUNTANTS

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

4. The unaudited standalone financial results of the of the Company for the quarter ended 30th June 2022, the unaudited standalone financial results for the quarter and the six months ended 30th September 2021 and audited financial statements for the year ended 31st March 2022 were reviewed / audited by the predecessor statutory auditor of the Company.

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

Anurag Goyal

Anurag Goyal
(Partner)
M.No. 412538



Place: Jaipur

Date: 14-11-2022

UDIN: 22412538BDBZQV2806

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Statement of Unaudited Standalone Financial Results for the Quarter and Half year ended September 30, 2022

(Rupees in Lakhs except per share data)

S.No.	Particulars	Quarter ended			Half Year ended		Year ended
		Sept 30, 2022	June 30, 2022	Sept 30, 2021	Sept 30, 2022	Sept 30, 2021	March 31, 2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income	-	-	-	-	-	-
	a) Revenue from operations	38.13	118.26	69.35	156.39	134.23	637.07
	b) Other income (Note No.- 4)	38.13	118.26	69.35	156.39	134.23	637.07
	Total income (a+b)						
2	Expenses	7.43	7.76	6.01	15.19	12.14	26.13
	a) Employee benefits expense	0.16	-	0.01	0.16	0.01	0.06
	b) Depreciation and amortisation expense	60.94	44.19	0.76	105.13	1.17	33.91
	c) Other expenses:						
	- Legal & professional expenses	-	-	-	-	-	9.98
	- CSR Contribution	12.57	9.78	0.94	22.35	2.65	11.11
	- Others	81.10	61.73	7.72	142.83	15.97	81.19
	Total Expenses (a+b+c)	(42.97)	56.53	61.63	13.56	118.26	555.88
3	Profit/(Loss) before exceptional items and tax (1-2)	470.10	-	-	470.10	-	-
4	Exceptional items (Note No.-9)	(513.07)	56.53	61.63	(456.54)	118.26	555.88
5	Profit/(Loss) before tax (3-4)						
6	Tax expense:						
	- Current tax (includes adjustment if any)	(9.41)	9.41	(15.22)	-	17.83	91.53
	- Deferred tax charge/(credit)	0.03	0.06	(0.03)	0.09	-	(0.42)
	- Earlier Year Tax Provision (Net)	-	-	-	-	(0.04)	-
	Total Tax Expenses	(9.38)	9.47	(15.25)	0.09	17.79	91.11
7	Net Profit/(Loss) for the period (5-6)	(503.69)	47.06	76.88	(456.63)	100.47	464.77
8	Other Comprehensive Income (OCI)						
	i) a) Items that will not be reclassified to profit or loss	14,320.02	(1,028.61)	1,468.10	13,291.41	1,494.14	921.55
	b) Income tax effect on above (including adjustments/ reversal of tax on earlier year)	(146.23)	207.70	(344.21)	61.47	(331.24)	(192.28)
	(i) Total	14,173.79	(820.91)	1,123.89	13,352.88	1,162.90	729.27
	ii) a) Items that will be reclassified to profit or loss	31.09	(80.10)	126.54	(49.01)	169.38	(138.42)
	b) Income tax effect on above (including adjustments/ reversal of tax on earlier year)	(3.57)	17.83	(28.16)	14.26	(37.70)	30.81
	(ii) Total	27.52	(62.27)	98.38	(34.75)	131.68	(107.61)
	Total Other Comprehensive Income for the period (i+ii)	14,201.31	(883.18)	1,222.27	13,318.13	1,294.58	621.66
9	Total Comprehensive income attributable to: (7+8)	13,697.62	(836.12)	1,299.15	12,861.50	1,395.05	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)						1,58,195.70
12	Earnings per share of Rs 10 each -Not annualised, except year ended (in Rs.)						
	(a) Basic (Rs)	(57.06)	5.33	8.71	(51.73)	11.38	52.55
	(b) Diluted (Rs)	(57.06)	5.33	8.71	(51.73)	11.38	52.55



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-STANDLONE ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2022

(Rs. in Lakh)

Particulars	As at	As at
	30th September, 2022	31st March, 2022
	(Unaudited)	(Audited)
ASSETS		
Financial assets		
Cash and Cash Equivalents	9.43	3.70
Bank Balances other than above	82.04	78.49
Investments	2,14,074.40	2,01,215.64
Other Financial Assets	96.58	174.16
Non -Financial assets		
Current Tax Assets (Net)	10.25	5.65
Deferred Tax Assets (net)	1.56	1.65
Property, Plant and Equipments	0.66	0.06
Other Non-Financial Assets	2.12	0.49
Total	2,14,277.04	2,01,479.84
LIABILITIES AND EQUITY		
Liabilities		
Financial Liabilities		
Payables		
Other Payables		
- Total Outstanding Dues of Micro and Small Enterprises	-	-
- Total Outstanding Dues of Other Creditors	0.75	1.13
Non -Financial Liabilities		
Provisions	6.11	5.82
Deferred Tax Liabilities	43,117.16	43,192.89
Other Non-Financial Liabilities	17.54	6.02
Equity		
Equity Share Capital	88.28	88.28
Other Equity	1,71,047.20	1,58,185.70
Total	2,14,277.04	2,01,479.84

STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2022

(Rs. in Lakh)

Particulars	For the period	For the year
	ended 30th September, 2022	ended 31st March, 2022
	(Unaudited)	(Audited)
A Cash Flow from Operating Activities		
Profit/(Loss) before tax	(456.54)	555.88
Adjustment for:		
Dividend Income	-	(3.12)
(-)Gain/Loss(realised) on Sale of Investments in Debt Mutual Funds	(87.29)	(375.29)
Interest on Investments in Bonds, Debentures & Deposit	(67.31)	(252.97)
Premium (net of Discount) on Bonds Amortised	0.29	(1.73)
Interest on Fixed Deposits with Bank	(2.03)	(3.94)
Non Cash Items :		
Provision for Leave Encashment and Gratuity	0.29	1.52
Amount written off	-	0.04
Excess provisions written back	-	(0.02)
Depreciation	0.16	0.06
Operating Profit before Working Capital changes	(612.48)	(79.57)
Adjustments for changes in working capital:		
(-)Increase/ Decrease in Other Non-financial Assets	(1.63)	(0.05)
Increase/(-)Decrease in Other Payable	(0.38)	(0.65)
Increase/(-)Decrease in Other non-financial Liabilities	11.52	(0.76)
Cash generated from /(-) used in Operations	(602.97)	(81.03)
Income Tax Paid(net of Refund)	(4.60)	(139.43)
Net Cash from/(-)used in Operating Activities	(607.57)	(220.46)
B Cash Flow from Investing Activities		
Payment for Purchase of Property, Plant and Equipment	(0.76)	-
Dividend Received	-	3.12
Interest received (with TDS) on Deposits and Bonds	146.97	215.59
Proceeds from Maturity of Investments in Bonds & Deposits	660.00	839.00
Proceeds on maturity of Fixed Deposits from Bank	78.49	74.80
Fixed Deposits made with Bank	(82.04)	(78.49)
Investments in Equity and Debt Mutual Funds made	(1,960.00)	(3,364.71)
Proceeds from Sale of Investment in Shares and Equity Mutual Funds (net)	-	527.82
Proceeds from Sale/redemption Investment in of Debt Mutual Funds	1,770.64	2,005.90
Net Cash from/(-)used in Investing Activities	613.30	223.03
C Cash Flow from Financing Activities		
Net Cash from/(-) used in Financing Activities	-	-
Net increase/(-)decrease in Cash and Cash equivalents (A+B+C)	5.73	2.57
Cash and Cash Equivalents at the beginning of the year	3.70	1.13
Cash and Cash Equivalents at the end of the period/ year	9.43	3.70
Components of Cash and Cash equivalents:		
Balances with bank in current accounts	9.43	3.70
Total	9.43	3.70



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Notes:

- The above Financial Results for the Quarter and Half year ended September 30, 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 November 14, 2022.
- The Statutory Auditors have carried out a Limited Review of the above Financial Results for the Quarter and Half year ended September 30, 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

Particulars	Standalone					
	Quarter ended		Half Year ended		Year ended	
	Sept 30, 2022	June 30, 2022	Sept 30, 2021	Sept 30, 2022	Sept 30, 2021	March 31, 2022
(i) Dividend from Equity Instruments	-	-	3.12	-	3.12	3.12
(ii) Realised Fair Value gains (Reclassified Gain on sale/redemption of Debt Mutual Funds from OCI to Profit or Loss)	5.23	82.06	0.10	87.29	0.52	375.29
(iii) Interest at effective Interest Rate on Investment in Bonds, NCDs and Corporate Deposits	31.81	35.21	65.11	67.02	128.58	254.70
(iv) Interest on Bank Deposits	1.09	0.99	1.00	2.08	1.99	3.94
(v) Others	-	-	0.02	-	0.02	0.02
Total	38.13	118.26	69.35	156.39	134.23	637.07

- 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 subsequent quarter. For comparative quarter ended September 30, 2021, Tax adjustment of Rs 23.86 lakh of earlier quarters had been made and this result current Tax expenses of Rs.8.64 lakh decreased to (Rs.15.22 Lakh).
- 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 financial statements of the respective Investee companies.
- The Company had received 5 (five) show cause notices from the Securities and Exchange Board of India ("SEBI"), one as a listed entity, one as a promoter and a shareholder of Ashoka Viniyoga Limited ("AVL") and others as a shareholder of PNB Finance and Industries Limited ("PNBFIL"), Combine Holding Limited ("CHL") and Sahu Jain Limited ("SJL") alleging violation of certain provisions of the SEBI Act, 1992 and regulations thereunder. The Company submitted responses to each of the notices and also filed applications under SEBI (Settlement Proceedings) Regulations, 2018 to settle such proceedings, without admitting or denying any findings of fact and conclusions of law. As on date, the proceedings in the matter of the Company and PNBFIL are pending before SEBI. However, upon payment of a sum of Rs. 470.10 lakh by the Company, the proceedings against the Company in the matter of AVL, CHL and SJL stands settled by way of Settlement Order dated September 7, 2022.
- Figures for previous /comparative quarters and for comparative half year have been regrouped/reclassified, wherever necessary to conform the current quarter/ half year classification/presentation.

By Order of the Board
For Camac Commercial Company Limited

(Swati Srivastava)
Director
DIN: 08529225



Place : New Delhi
Date : November 14, 2022

