

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

February 13, 2024

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

Ref: Outcome of Board Meeting held on February 13, 2024

Dear Madam,

Pursuant to Regulation 30 of the 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. February 13, 2024 has *inter-alia* considered and approved below given items:

❖ **UN-AUDITED FINANCIAL RESULTS OF THE COMPANY FOR THE THIRD QUARTER (Q3) AND NINE MONTHS ENDED ON DECEMBER 31, 2023.**

The un-audited financial results of the Company for the third quarter (Q3) and nine months ended on December 31, 2023 of the financial year 2023-24, on standalone basis, prepared under Ind-AS, duly reviewed by S. R. Goyal & Co., Chartered Accountants, and statutory Auditors of the Company, pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015, together with Limited Review report thereon.

❖ **APPOINTMENT OF INTERNAL AUDITOR**

The Board of Directors, on the recommendation of the Audit Committee at their meeting held on February 13, 2024 has approved the appointment of M/s. N G A M and Co., Chartered Accountants, having FRN: 016886C to conduct the Internal Audit of the Company for the financial year 2023-24.

Disclosure as required under regulation 30 of SEBI (LODR) 2015 read with SEBI's circular no. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 are as under: —

Sr No.	Disclosure Requirement	Details
1.	Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment as Internal Auditor
2.	Date of appointment	w.e.f. February 13, 2024
3.	Brief Profile	M/s. N G A M and Co., Chartered Accountants, is having vast experience in the field of Internal Audit and taxation.
4.	Disclosure of relationships between directors	Not related to any Director/KMP of the Company.

❖ **Appointment of Secretarial Auditor**

The Board of Directors, on the recommendation of the Audit Committee at their meeting held on February 13, 2024 has approved the appointment of M/s Balraj Sharma & Associates, Practicing

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Company Secretary, having Membership No. 1605 to conduct the Secretarial Audit of the Company for the financial year 2023-24.

Disclosure, as required under regulation 30 of SEBI (LODR) 2015, read with SEBI's circular no. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 are as under: —

Sr. No.	Disclosure Requirement	Details
1.	Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment as Secretarial Auditor
2.	Date of appointment	w.e.f. February 13, 2024
3.	Brief Profile	M/s Balraj Sharma & Associates, is having more than 27 years vast experience in the field of corporate Laws, secretarial audits, internal audits and due diligence.
4.	Disclosure of relationships between directors	Not related to any Director/KMP of the Company.

❖ AGREEMENT TO ACQUIRE SHARES IN A COMPANY PROPOSED TO BE INCORPORATED

The Company is proposing to subscribe to 13,29,875 equity shares of ₹ 10 (Rupees Ten) each aggregating to ₹ 1,32,98,750 (Rupees One Crore Thirty Two Lakhs Ninety Eight Thousand Seven Hundred Fifty only) i.e. 26.60% of capital, in a Company proposed to be incorporated in the name and style of "BCCL Publishing Limited" under the provisions of the Companies Act, 2013.

The disclosures required pursuant to Regulation 30 of LODR Regulations read with SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 is provided below:

Name of the target entity, details in brief such as size, turnover etc;	BCCL Publishing Limited, a company proposed to be incorporated with a paid-up capital of ₹ 5,00,00,000 under the provisions of the Companies Act, 2013.
Whether the acquisition would fall within related party transaction(s) and whether the promoter/ promoter group/ group companies have any interest in the entity being acquired? If yes, nature of interest and details thereof and whether the same is done at "arm's length";	No
Industry to which the entity being acquired belongs	Printing and Publishing
Objects and impact of acquisition (including but not limited to, disclosure of reasons for acquisition of target entity, if its business is outside the main line of business of the listed entity)	The Company is an investment company and considering the future prospect of investment in publishing business, the Company is proposing to subscribe to the shares of BCCL Publishing Limited, a company proposed to be incorporated.
Brief details of any governmental or regulatory approvals required for the acquisition;	NA

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Indicative time period for completion of the acquisition;	3-6 months
Consideration - whether cash consideration or share swap or any other form and details of the same;	Subscription money shall be paid upon incorporation of the new company.
Cost of acquisition and/or the price at which the shares are acquired;	The Company will subscribe to Equity Shares of ₹10 each at par. Hence, aggregate amount to be invested will be ₹ 1,32,98,750.
Percentage of shareholding / control acquired and / or number of shares acquired;	13,29,875 Shares of ₹10 each constituting 26.60% of shareholding in the new company.
Brief background about the entity acquired in terms of products/line of business acquired, date of incorporation, history of last 3 years turnover, country in which the acquired entity has presence and any other significant information (in brief)	BCCL Publishing Limited is under incorporation. The main business of the new company shall be printing and publishing.

You are requested to notify your constituents accordingly.

The said meeting commenced at 2.00 P.M. and concluded at 3.10 P.M.

This is for your information and record.

Thanking you,

Yours sincerely,

For Camac Commercial Company Limited

Monisha Saraf

Director

DIN-07503642

Address- H. No. - A-107, Satisar Apartments,

Plot No.- 6, Opp. Vishwa Bharti School

Sector-7, Dwarka, New Delhi-110075

Encl: as above

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Statement of Unaudited Financial Results for the Quarter and Nine Months ended December 31, 2023

(Rupees in Lakhs except per share data)

S. No.	Particulars	Standalone					
		Quarter ended			Nine Months ended		Year ended
		Dec 31, 2023 (Unaudited)	Sept 30, 2023 (Unaudited)	Dec 31, 2022 (Unaudited)	Dec 31, 2023 (Unaudited)	Dec 31, 2022 (Unaudited)	March 31, 2023 (Audited)
1	Income	-	-	-	-	-	-
	a) Revenue from operations	167.23	45.12	45.97	271.83	202.36	343.41
	b) Other income (Refer Note No. 4)	167.23	45.12	45.97	271.83	202.36	343.41
	Total income (a+b)						
2	Expenses	10.47	11.15	6.81	33.78	22.00	29.42
	a) Employee benefits expense	-	-	-	1.66	-	-
	b) Finance costs	0.06	0.05	0.13	0.17	0.29	0.42
	c) Depreciation and amortisation expense	-	-	-	-	-	-
	d) Other expenses:	21.35	12.77	17.52	112.93	122.65	134.12
	- Legal & professional expenses	-	-	-	-	-	9.00
	- CSR Contribution	4.76	3.60	4.12	31.30	26.47	29.80
	- Others	-	-	-	-	-	-
	Total Expenses (a+b+c+d)	36.64	27.57	28.58	179.84	171.41	202.76
3	Profit/(Loss) before exceptional items and tax (1-2)	130.59	17.55	17.39	91.99	30.95	140.65
4	Exceptional items (Refer Note No.9)	-	-	-	-	470.10	470.10
5	Profit/(Loss) before tax (3-4)	130.59	17.55	17.39	91.99	(439.15)	(329.45)
6	Tax expense:	15.13	-	-	15.13	-	-
	- Current tax	(0.32)	(0.22)	(0.08)	(1.06)	0.01	(0.20)
	- Deferred tax charge/(credit)	-	-	-	-	-	-
	- Earlier Year Tax Provision (Net)	-	-	-	-	-	-
	Total Tax Expenses	14.81	(0.22)	(0.08)	14.07	0.01	(0.20)
7	Net Profit/(Loss) for the period (5-6)	115.78	17.77	17.47	77.92	(439.16)	(329.25)
8	Other Comprehensive Income (OCI)	305.50	(2,768.20)	2,643.48	(1,068.66)	15,934.89	15,830.53
	i) a) items that will not be reclassified to profit or loss	(3043.02)	583.25	(532.89)	(2715.46)	(471.42)	(460.50)
	b) Income tax [deferred tax] effect on above	(2,737.52)	(2,184.95)	2,110.59	(3,784.12)	15,463.47	15,370.03
	ii) a) items that will be reclassified to profit or loss	(102.44)	23.24	29.24	(60.12)	(19.77)	(85.91)
	b) income tax [deferred tax] effect on above	19.37	(4.83)	(6.08)	10.57	8.18	21.93
	Total Other Comprehensive Income for the period (i+ii)	(83.07)	18.41	23.16	(49.55)	(11.59)	(63.98)
	Total Comprehensive income attributable to: (7+8)	(2,820.59)	(2,166.54)	2,133.75	(3,833.67)	15,451.88	15,306.05
9	Paid-up Equity share capital (Face value of Rs 10 each)	(2,704.81)	(2,148.77)	2,151.22	(3,755.75)	15,012.72	14,976.80
10	Other Equity	88.28	88.28	88.28	88.28	88.28	88.28
11	Earnings per share of Rs 10 each -Not annualised, except year ended (in Rs.)						
	(a) Basic (Rs)	13.12	2.01	1.98	8.83	(49.75)	(37.30)
	(b) Diluted (Rs)	13.12	2.01	1.98	8.83	(49.75)	(37.30)



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Notes:

- The above Financial Results for the quarter and Nine months ended December 31, 2023 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, 2024.
- The Statutory Auditors have carried out a Limited Review of the above Financial Results for the Quarter and Nine months ended December 31, 2023.
- 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			Nine Months ended		Year ended
	Dec 31, 2023 (Unaudited)	Sept 30, 2023 (Unaudited)	Dec 31, 2022 (Unaudited)	Dec 31, 2023 (Unaudited)	Dec 31, 2022 (Unaudited)	March 31, 2023 (Audited)
(i) Dividend from Equity Instruments	-	-	-	-	97.36	-
(ii) Realised Fair Value gains (Reclassified Gain on sale / redemption of Debt Mutual Funds from OCI to Profit or Loss)	131.64	2.50	10.07	148.55	101.81	200.35
(iii) Interest at effective Interest Rate on Investment in Bonds, NCDs and Corporate Deposits	29.79	36.73	34.79	103.26	3.19	138.66
(iv) Interest on Bank Deposits	5.80	5.89	1.11	20.02	-	4.40
(v) Others	-	-	-	-	202.36	-
Total	167.23	45.12	45.97	271.83		343.41

- 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".
- Tax expenses/(credit) for the current quarter/ Nine months period, are based on estimation and excess/short tax expenses/(credit) if any, will be adjusted in the subsequent quarter.
- 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 2023-24, as per practice followed.
- For the purpose of results, 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/unaudited financial statements of the respective Investee companies.



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Notes:

9 Contingent liability not provided for :
 In case of Company :

Particulars	Rs. In Lakh	
	Quarter ended December 31, 2023	Year ended March 31, 2023
Penalties levied pursuant to SEBI Adjudication Orders dated March 28, 2023 @	1,241.00	1,241.00

@ The Securities and Exchange Board of India ("SEBI") had issued 5 (five) Show Cause Notices to the Company in October 2020, one as a listed entity, one as Promoter and a Shareholder of Ashoka Viniyoga Limited ("AVL"), three others as Shareholder of Sahu Jain Ltd ("SJL"), Combine Holding Ltd ("CHL") and PNB Finance & Industries Ltd ("PNBFIL") respectively alleging violation of certain provisions of the SEBI Act, 1992 and regulations thereunder.

In the case of AVL, SJL, and CHL, SEBI had accepted the Company's applications under the SEBI (Settlement Proceedings) Regulations, 2018 to settle such proceedings without admitting or denying any findings of fact and conclusions of law. Upon an aggregate payment of a sum of Rs. 470.10 lakhs by the Company and subsequent Settlement Orders dated September 7, 2022 issued by SEBI, these proceedings stood settled.

In the case of (i) the Company as a listed entity, as well as (ii) a Shareholder of PNBFIL, both listed at non-operational Calcutta Stock Exchange, however, SEBI rejected the Company's applications under the Settlement Regulations in Dec. 2022 and thereafter issued Adjudication Orders on 28th March 2023. These Orders issued by the Whole-Time Member of SEBI concluded violation of various provisions of SEBI Act, 1992 and regulations issued thereunder, by the Company.

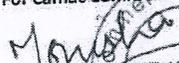
Under the said Orders, in the case of (i) above, SEBI levied Rs 1100 lakhs monetary penalty on the Company, and directed the Corporate Shareholders (Viz: AVL, Artee Viniyoga Ltd, PNBFIL, CHL, and Punjab Mercantile & Traders Ltd) and Individual Shareholders (viz: Samir Jain and Meera Jain), besides levying certain penalties on each of them, to make complete and proper disclosures as Promoters of the Company and restrained them from certain activities until Minimum Public Shareholding (MPS) of 25% is achieved in the Company. In the case of (ii) above, besides levying a monetary penalty of Rs 141 lakhs on the Company and directing the Company to disclose itself as one of the Promoters of PNBFIL, the said Order also restrained the Company from accessing capital market and prohibited from buying or selling of securities or otherwise dealing in securities (including Mutual Funds), until MPS compliance is achieved by PNBFIL.

Both the Adjudication Orders were challenged by the Company before the Securities Appellate Tribunal (SAT) and vide its Orders passed on 26th April 2023, SAT had stayed the effect and operation of the SEBI Orders referred above subject to payment of 25% of the levied penalty(ies) by the Company. The Company had made the requisite payment to SEBI as per the said SAT orders. The matter is under sub-judice as on date.

10 Figures for previous / comparative quarter and for comparative nine months period have been regrouped/reclassified, wherever necessary to conform the current quarter/ nine months classification/presentation.

Place : New Delhi
 Date : February 13, 2024



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

 (Monisha Saraf)
 Director
 DIN: 07503642



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 **31st December 2023 and year to date results for the period from 1st April 2023 to 31st December 2023** ("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 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 except the following:

Refer to Note No. 9 of the Accompanying Standalone Financial Results, the company has received final order from SEBI dated March 28, 2023. Under the said Orders in the matter of the Company, apart from levying monetary penalties as referred in Note No. 9, SEBI directed the Corporate Shareholders (Viz: Ashoka Viniyoga Ltd., Artee Viniyoga Ltd, PNB Finance and Industries Ltd., Combine Holding Ltd., and Punjab Mercantile & Traders Ltd) and Individual Shareholders (viz: Samir Jain and Meera Jain), to make complete and proper disclosures as Promoters of the Company. Further, the order restrained them from certain activities until Minimum Public Shareholding (MPS) of 25% is achieved in the Company.

The company has preferred an appeal against these orders in SAT. The SAT vide its order dated April 26, 2023 issued stay orders on the operation of the SEBI order upon payment of 25% of penalty amount. The Company has made the requisite payment to SEBI as per the said SAT orders. The matter is under sub-judice as on date.

Place: Jaipur
Date : 13/02/2024
UDIN: 24412538BKAFBA8277



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

Anurag Goyal
(Partner)
M.No. 412538