

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 14, 2025

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

Scrip Code: 13114

Subject: Outcome of Board Meeting held on February 14, 2025

Ref: Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/ Madam,

Pursuant to Regulation 30 and 33 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 14, 2025 has *inter-alia* considered and approved below given items:

1. Un-audited financial results of the Company for the third quarter (Q3) and nine months ended on December 31, 2024

In reference thereto, please find enclosed:

- i. The un-audited financial results of the Company for the third quarter (Q3) and nine months ended on December 31, 2024 of the financial year 2024-25, on standalone basis.
- ii. Limited Review report thereon by S. R. Goyal & Co., Chartered Accountants, Statutory Auditors of the Company.

2. Appointment of Internal Auditor

The Board of Directors, on the recommendation of the Audit Committee at their meeting held on February 14, 2025 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 2024-25.

Disclosure, as required under Regulation 30 of SEBI (LODR) Regulations, 2015, read with SEBI's circular no. SEBI/HO/CFD/PoD2/CIR/P/015 dated November 11, 2024 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	Effective from February 14, 2025
3.	Term of appointment	Financial year 2024-25
4.	Brief Profile	M/s. NGAM and Co., Chartered



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		Accountants, is having vast experience in the field of Internal Audit and taxation.
5.	Disclosure of relationships between directors	Not related to any Director/KMP of the Company.

3. Appointment of Secretarial Auditor

The Board of Directors, on the recommendation of the Audit Committee at their meeting held on February 14, 2025 has approved the appointment of M/s Balraj Sharma & Associates, Practicing Company Secretary, to conduct the Secretarial Audit of the Company for the financial year 2024-25.


Disclosure, as required under Regulation 30 of SEBI (LODR) Regulations, 2015, read with SEBI's circular no. SEBI/HO/CFD/PoD2/CIR/P/015 dated November 11, 2024 are as under: —

S.No	Disclosure Requirement	Details
1.	Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment of M/s Balraj Sharma & Associates, as Secretarial Auditor
2.	Date of appointment	w.e.f. February 14, 2025
3.	Term of appointment	Financial year 2024-25
4.	Brief Profile	M/s Balraj Sharma & Associates, had more than 29 years vast experience in the field of corporate Laws, secretarial audits, internal audits and due diligence.
5.	Disclosure of relationships between directors	Not related to any Director/KMP of the Company.

The said meeting commenced at 3.30 P.M. and concluded at 4.20 P.M.

This is for your information and record.

For Camac Commercial Company Limited


Manisha Saxena
Company Secretary and Compliance Officer
Membership No: A71075

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 **31st December 2024 and year to date results for the period from 1st April 2024 to 31st December 2024** ("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 *except the following:*

Refer to Note No. 11 of the Accompanying Financial Results, the company has received final orders 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. 11, 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 Securities Appellate Tribunal (SAT). The SAT vide its order dated April 26, 2023 issued stay orders on the operation of the SEBI orders upon payment of 25% of penalty amount.

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



**Ashish Gupta
(Partner)
M.No. 400968**

**Place: Jaipur
Date: 14th February 2025
UDIN: 25400968BMKZSX7052**

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Statement of Unaudited Financial Results for the Quarter and Nine months ended December 31, 2024

(Rupees in Lakhs except per share data)

S. No.	Particulars	Standalone					
		Quarter ended			Nine months ended		Year ended
		Dec 31, 2024	Sept 30, 2024	Dec 31, 2023	Dec 31, 2024	Dec 31, 2023	March 31, 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income	-	-	-	-	-	-
	a) Revenue from operations	14.79	174.18	167.23	212.39	271.83	296.32
	b) Other income (Refer Note No. 4)	-	-	-	-	-	-
	Total income (a+b)	14.79	174.18	167.23	212.39	271.83	296.32
2	Expenses	11.05	12.82	10.47	37.65	33.78	43.22
	a) Employee benefits expense	-	-	-	-	1.66	1.66
	b) Finance costs	0.02	0.02	0.06	0.06	0.17	0.23
	c) Depreciation and amortisation expense	-	-	-	-	-	-
	d) Other expenses:	0.29	1.07	21.35	1.86	112.93	123.08
	- Legal & professional expenses	1.13	1.44	4.76	5.05	31.30	35.24
	- Others	12.49	15.35	36.64	44.62	179.84	203.43
	Total Expenses (a+b+c+d)	2.30	158.83	130.59	167.77	91.99	92.89
3	Profit/(Loss) before exceptional items and tax (1-2)	2.30	158.83	130.59	167.77	91.99	92.89
4	Exceptional items (Expense)	-	-	-	-	-	-
5	Profit/(Loss) before tax (3-4)	2.30	158.83	130.59	167.77	91.99	92.89
6	Tax expense:	0.39	22.46	15.13	23.68	15.13	-
	- Current tax	(0.03)	0.11	(0.32)	(0.04)	(1.06)	(0.59)
	- Deferred tax charge/(credit)	-	-	-	-	-	-
	- Earlier Year Tax Provision (Net)	-	-	-	-	-	-
	Total Tax Expenses	0.36	22.57	14.81	23.64	14.07	(0.59)
7	Net Profit/(Loss) for the period (5-6)	1.94	136.26	115.78	144.13	77.92	93.48
8	Other Comprehensive Income (OCI)	10,858.05	25,686.94	305.50	36,675.56	(1,068.66)	(863.04)
	i) a) items that will not be reclassified to profit or loss	(1552.71)	14,061.31	(3,043.02)	12,523.83	(2,715.46)	(4,032.08)
	b) Income tax [deferred tax] effect on above (Refer Note No. 6)	9,305.34	39,748.25	(2,737.52)	49,199.39	(3,784.12)	(4,895.12)
	ii) a) items that will be reclassified to profit or loss	1.46	(154.88)	(102.44)	(143.46)	(60.12)	(48.18)
	b) Income tax [deferred tax] effect on above	(0.21)	35.44	19.37	32.95	10.57	7.01
	Total Other Comprehensive Income for the period (i+ii)	9,306.59	39,628.81	(2,820.59)	49,088.88	(3,833.67)	(4,936.29)
9	Total Comprehensive income attributable to: (7+8)	9,308.53	39,765.07	(2,704.81)	49,233.01	(3,755.75)	(4,842.81)
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						1,68,323.30
12	Earnings per share of Rs 10 each -Not annualised, except year ended (in Rs.)	0.22	15.43	13.12	16.33	8.83	10.59
	(a) Basic (Rs)	0.22	15.43	13.12	16.33	8.83	10.59
	(b) Diluted (Rs)						



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Notes:

- The above Financial Results for the quarter and nine months ended December 31, 2024 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 14, 2025.
- The Statutory Auditors have carried out a Limited Review of the above Financial Results quarter and nine months ended December 31, 2024.
- 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.

Break up of Other Income

Rs. In Lakh

Particulars	Standalone					
	Quarter ended			Nine months ended		Year ended
	Dec 31, 2024	Sept 30, 2024	Dec 31, 2023	Dec 31, 2024	Dec 31, 2023	March 31, 2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
(i) Realised Fair Value gains (Reclassified Gain on sale / redemption of Debt Mutual Funds from OCI to Profit or Loss)	0.40	159.78	131.64	164.64	148.55	153.98
(ii) Interest at effective interest Rate on Investment in Bonds & NCDs	13.04	13.03	29.79	39.12	103.26	116.29
(iii) Interest on Bank Deposits	0.68	1.35	5.80	7.94	20.02	25.84
(iv) Others	0.67	0.02	-	0.69	-	0.21
Total	14.79	174.18	167.23	212.39	271.83	296.32

- 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".
- Current Tax expenses/(credit) and Deferred Tax charge/(-)credit for the current quarter are estimated and excess/short tax expenses/(credit) if any, will be adjusted in the next quarter.

Further, vide the Finance (No. 2) Act, 2024, Income Tax rates on capital gains have been changed. Accordingly, in compliance with Ind AS 12, one time deferred tax liability on changes in fair value of investment in Equity Instruments has been reversed and recognised under other comprehensive income during the previous quarter and Nine months period ended December 31, 2024 in the result.

Break up of one time deferred tax effect i.e. reversal of deferred tax liability included in "Other comprehensive income" is given below :

Rs. in lakh

Particulars	Standalone	
	Previous Quarter ended Sept 30, 2024	Nine Months period ended Dec 31, 2024
Income tax [deferred tax] effect on Items that will not be reclassified to profit or loss	17,734.36	17,734.36

- 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 2024-25, as per practice followed in earlier years.
- During the previous quarter and nine months period ended December 31, 2024, the company has acquired 10,000 (20.00%) equity shares of Sahu Jain services Limited, an Associate of the company. By virtue of this acquisition, holding (shares) in Associate has increased from 28.99 % to 48.99% .
- During the current quarter and nine months period ended December 31, 2024, the company has sold 2,500 (1.04% holding) equity shares of Times Publishing House Limited on October 04, 2024. By virtue of this sale, Times Publishing House Limited has ceased to be an Associate of the company and holding (shares) of the company has been reduced from 20.83% to 19.79%. In view of same, effective from the date of sale, the investment in equity shares of Times publishing House Limited has been recognised at fair value and the fair value change has been measured through Other Comprehensive Income.
- 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. Further, fair value of Investment in those unquoted shares (other than Associate), which are acquired within one year has been considered at acquisition price.



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Notes:

11 Contingent liability not provided for :

In case of Company :

Rs. In Lakh

Particulars	Period ended	Year ended
	December 31, 2024	31st March, 2024
Penalty 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 [25 % i.e. Rs. 310.25 Lakh] as per the said SAT orders. The matter is sub-judice as on date.

12 Figures for previous / comparative quarter have been regrouped/reclassified, wherever necessary to conform the current quarter classification/presentation.

Place : New Delhi
Date : February 14, 2025



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

Monisha

(Monisha Saraf)

Director

DIN: 07503642

