

# 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](mailto:camaccommercial@gmail.com) Website: [www.camaccommercial.com](http://www.camaccommercial.com)

February 13, 2023

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

**Ref: Outcome of Board Meeting held on February 13, 2023**

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, 2023 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, 2022.**

The un-audited financial results of the Company for the third quarter (Q3) and nine months ended on December 31, 2022 of the financial year 2022-23, 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.

The un-audited financial results in the format specified under Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 together with Limited Review Report thereon is attached herewith.

**2. Appointment of Internal Auditor**

The Board of Directors, on the recommendation of the Audit Committee at their meeting held on February 13, 2023 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 2022-23.

Disclosure as required under regulation 30 of SEBI (LODR) 2015 read with SEBI's circular no. CIR/CFD/ CMD/4/2015 dated 9<sup>th</sup> September 2015 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, 2023
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.

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### **3. Appointment of Secretarial Auditor**

The Board of Directors, on the recommendation of the Audit Committee at their meeting held on February 13, 2023 has approved the appointment of M/s Balraj Sharma & Associates, Practicing Company Secretary, having Membership No. 1605 to conduct the Secretarial Audit of the Company for the financial year 2022-23.

Disclosure, as required under regulation 30 of SEBI (LODR) 2015, read with SEBI's circular no. CIR/CFD/ CMD/4/2015 dated 9th September 2015 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, 2023
3.	Brief Profile	M/s Balraj Sharma & Associates, is having more than 26 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.

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

# 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 **31<sup>st</sup>December 2022** and **year to date results for the period from 01<sup>st</sup>April 2022 to 31<sup>st</sup>December 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

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# S R GOYAL & CO

## CHARTERED ACCOUNTANTS

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

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**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)	-	-	-	-	-	-
	<b>Total income (a+b)</b>	<b>45.97</b>	<b>38.13</b>	<b>64.72</b>	<b>202.36</b>	<b>198.95</b>	<b>637.07</b>
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	-	-	-	-	-	-
	<b>Total Expenses (a+b+c)</b>	<b>28.58</b>	<b>81.10</b>	<b>12.40</b>	<b>171.41</b>	<b>28.37</b>	<b>81.19</b>
3	<b>Profit/(Loss) before exceptional items and tax (1-2)</b>	<b>17.39</b>	<b>(42.97)</b>	<b>52.32</b>	<b>30.95</b>	<b>170.58</b>	<b>555.88</b>
4	Exceptional items	-	470.10	-	470.10	-	-
5	<b>Profit/(Loss) before tax (3-4)</b>	<b>17.39</b>	<b>(513.07)</b>	<b>52.32</b>	<b>(439.15)</b>	<b>170.58</b>	<b>555.88</b>
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
	<b>Total Tax Expenses</b>	<b>17.47</b>	<b>(503.69)</b>	<b>42.71</b>	<b>(439.16)</b>	<b>143.18</b>	<b>464.77</b>
7	<b>Net Profit/(Loss) for the period (5-6)</b>	<b>2,643.48</b>	<b>14,320.02</b>	<b>(664.04)</b>	<b>15,934.89</b>	<b>830.10</b>	<b>921.55</b>
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)						
	(i)	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
	(ii)	23.16	27.52	27.28	(11.59)	158.96	(107.61)
	<b>Total Other Comprehensive Income for the period (i+ii)</b>	<b>2,133.75</b>	<b>14,201.31</b>	<b>(487.77)</b>	<b>15,451.88</b>	<b>806.81</b>	<b>621.66</b>
9	<b>Total Comprehensive Income attributable to: (7+8)</b>	<b>2,151.22</b>	<b>13,697.62</b>	<b>(445.06)</b>	<b>15,012.72</b>	<b>949.99</b>	<b>1,086.43</b>
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.)						
	(a) Basic (Rs)	1.98	(57.06)	4.84	(49.75)	16.22	52.65
	(b) Diluted (Rs)	1.98	(57.06)	4.84	(49.75)	16.22	52.66



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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, 2021	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
<b>Total</b>	<b>45.97</b>	<b>38.13</b>	<b>64.72</b>	<b>202.36</b>	<b>198.95</b>	<b>637.07</b>

- 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

