



Camphor & Allied Products Ltd.

Regd. Off. / H. O. : 133, Jehangir Bldg., 2nd Floor, Mahatma Gandhi Road,
Mumbai - 400001, Maharashtra, India. T : 91 22 43214000 F : 91 22 43214099
E : grievance@camphor-allied.com CIN : L17299MH1972PLC285731

Date: 14th December, 2017

To
The Manager- Listing,
BSE Limited,
Phiroze Jeejeebhoy Tower, 1st Floor,
Dalal Street,
Mumbai- 400 001

Scrip ID: CAMPHOR
Scrip Code: 500078

Sub: Outcome of Board Meeting held today i.e on 14th December, 2017

Dear Sir/Madam

Pursuant to Regulation 33 and Regulation 30 read with Para A of Part A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby wish to inform you that the Board of Directors of the Company at its meeting held today i.e. 14th December, 2017 had inter-alia considered and approved the Un-audited Financial Results along with the Limited Review Report by the Auditors thereon, for the quarter and half year ended 30th September, 2017.

The aforesaid results are also being disseminated on the Company's website at www.camphor-allied.com. The copy of the Un-audited Financial Results along with the Limited Review Report by the Auditors thereon, are enclosed herewith.

The Board Meeting commenced at 5:30 p.m. and concluded at 9:00 p.m.

Kindly take the above on record.

Thanking you,
Yours faithfully,

For Camphor and Allied Products Limited

Kiranpreet Gill
Company Secretary & Compliance Officer





CAMPDOR & ALLIED PRODUCTS LIMITED

CIN L17299MH1972PLC285731

Registered Office : 133, Jehangir Building, M. G. Road, Mumbai – 400001.

Unaudited Financial Results for the Quarter and Half year ended 30th September 2017

Sr.No	Particulars	Rs. in Lakh (Except per share data)					
		Quarter Ended		Half - Year Ended		30-Sep-16	30-Sep-16
		30-Sep-17	30-Jun-17	30-Sep-17	30-Sep-17		
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
1	Income :						
	a) Revenue from operations	9,734.76	8,307.02	8,983.46	18,041.78	17,782.53	
	b) Other Income	30.48	55.53	14.55	86.01	59.89	
	Total Revenue	9,765.24	8,362.55	8,998.01	18,127.79	17,842.42	
2	Expenses :						
	a) Cost of materials consumed	5,621.30	5,507.32	4,780.13	11,128.62	10,391.33	
	b) Change in Inventories of Finished goods/Work in Progress	345.86	(563.97)	612.29	(218.11)	476.91	
	c) Manufacturing and Operating Costs	1,349.99	1,169.76	1,154.46	2,519.76	2,390.60	
	d) Employee benefits expense	507.18	469.26	459.91	976.44	896.49	
	e) Finance Costs	205.14	117.19	117.37	322.33	275.52	
	f) Depreciation & Amortization expense	298.01	294.54	286.53	592.55	570.01	
	g) Other expenses	529.00	589.91	515.11	1,118.91	1,004.41	
	Total Expenses	8,856.48	7,584.01	7,925.80	16,440.49	16,005.27	
3	Profit Before Tax (1-2)	908.76	778.54	1,072.21	1,687.30	1,837.15	
4	Tax Expense	272.66	269.44	381.99	542.10	635.21	
5	Profit for the period (3-4)	636.10	509.10	690.22	1,145.20	1,201.94	
6	Other Comprehensive Income:						
	a) Items that will not be reclassified to profit or loss	(5.49)	(5.49)	6.28	(10.98)	12.56	
	b) Tax impact relating to items that will not be reclassified to profit or loss	1.90	1.90	(2.17)	3.80	(4.34)	
7	Total Comprehensive Income for the period (5+6)	632.51	505.51	694.33	1,138.02	1,210.16	
8	Paid-up Equity Share Capital (Face Value of Rs.10 per share)	513.37	513.37	513.37	513.37	513.37	
9	Earnings per Share (EPS)						
	Basic & Diluted EPS	12.39	9.92	13.44	22.31	23.41	



Statement of Assets and Liabilities		Rs. In Lacs
Sl.	Particulars	As at
		30-Sep-17
		Unaudited
I	ASSETS	
1	Non-current Assets	
	(a) Property, Plant and Equipment	11,449.31
	(b) Capital work - in - progress	3,422.38
	(c) Intangible assets	1,010.09
	(d) Intangible assets under development	-
	(e) <u>Financial Assets</u> :	
	Other financial assets	282.65
	(f) Deferred tax assets (net)	
	(g) Other non - current assets	103.40
	Total Non-Current Assets	16,267.83
2	Current assets	
	(a) Inventories	7,619.86
	(b) <u>Financial Assets</u> :	
	(i) Trade and other receivables	9,563.13
	(ii) Cash and cash equivalents	157.16
	(iii) Bank Balances Other Than (ii) above	105.23
	(iv) Other current financial assets	53.35
	(c) Other current assets	2,044.66
	Total Current Assets	19,543.39
3	Non-current assets classified as held for sale	-
	TOTAL ASSETS	35,811.22
II	EQUITY AND LIABILITIES	
1	Equity	
	a) Equity share capital	513.37
	b) Other Equity	18,786.90
	Total Equity	19,300.27
2	Non-current liabilities	
	(a) Financial Liabilities	
	(i) Borrowings	3,529.41
	(ii) Other Financial Liabilities	300.00
	(b) Deferred tax liabilities (net)	2,017.72
	Total Non Current Liabilities	5,847.13
3	Current liabilities	
	(a) Financial Liabilities	
	(i) Borrowings	7,230.66
	(ii) Trade Payables	2,658.71
	(iii) Other Financial Liabilities	144.38
	(b) Other current liabilities	303.50
	(c) Current Tax Liability (Net)	105.95
	(d) Provisions	220.63
	Total Current Liabilities	10,663.83
	Total Liabilities	35,811.22
	TOTAL EQUITY AND LIABILITIES	35,811.22



Note

- 1 The above Unaudited Financial Results were reviewed by the Audit Committee and approved by the Board of Directors at the meeting held on December 14, 2017. The Statutory Auditors have carried out Limited Review of the same in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 2 This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013. Beginning April 1, 2017, the Company adopted Ind AS with a transition date April 1, 2016 and accordingly, restated results for the quarter and half year ended Sep. 30, 2016.

This result has been prepared in accordance with regulation 33 of the SEBI (Listing Obligation and Disclosure Recruitments) Regulation, 2015 and its does not include Ind AS compliant results for the preceding quarter and previous year ended 31st March, 2017 as it is not mandatory as per SEBI circular dated 5th July 2016.

The reconciliation of net profit reported in accordance with Indian GAAP to total comprehensive income in accordance with Ind AS is given below :

Particulars	Rs. in Lakh	
	Quarter	Half-Year
	30-Sep-16	30-Sep-16
	Unaudited	Unaudited
Net profit / (loss) as per pervious Indian GAAP after tax	694.33	1,210.16
Remeasurements of net defined benefit plans	(4.11)	(8.22)
Net profit before Other Comprehensive Income	690.22	1,201.94

The limited review of unaudited financial results for the quarter and half year ended September 30, 2017 as required in terms of Clause 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by statutory auditors. The Ind AS compliant corresponding figures for the quarter and half year ended September 30, 2016 has not been subjected to review or audit. However, the Company's management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs.

- 3 The Company is exclusively engaged in the business of manufacture of Fine Chemicals, which is considered to constitute only one business segment and all its assets located in India.
- 4 Hon'ble National Company Law Tribunal (NCLT) has approved the Scheme of Amalgamation of Oriental Aromatics Limited, holding Company with the Company on 16th November, 2017. Necessary accounting entries arising out of the Scheme will be passed as and when Scheme becomes effective upon filing of the order with the Registrar of Companies.

Place : Mumbai
Date : 14th December, 2017



By Order of the Board

[Signature]
Dharmil A. Bodani
Managing Director
DIN : 00618333



LIMITED REVIEW REPORT

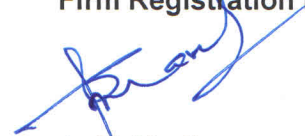
**To the Board of Directors
Camphor and Allied Products Limited**

We have reviewed the accompanying statement of unaudited standalone financial results of **Camphor and Allied Products Limited** ("the Company") for the quarter and half year ended 30th September, 2017 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial results based on our review.

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 results are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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 (Ind AS) 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 read with circulars issued from time to time, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Lodha & Company
Chartered Accountants
Firm Registration No: 301051E**



**A. M. Hariharan
Partner
Membership No. 38323**

**Place: Mumbai
Date : 14th December, 2017**

