



**Unaudited Financial Results for the Quarter ended 30th June 2017**

Rs. in Lakh (Except per share data)

Sr.No	Particulars	Quarter Ended	
		30-Jun-17	30-Jun-16
		Unaudited	Unaudited
<b>1</b>	<b>Income :</b>		
	a) Revenue from operations	8,307.02	8,799.07
	b) Other Income	55.53	45.34
	<b>Total Revenue</b>	<b>8,362.55</b>	<b>8,844.41</b>
<b>2</b>	<b>Expenses :</b>		
	a) Cost of materials consumed	5,507.32	5,611.20
	b) Change in Inventories of Finished goods/Work in Progress	(563.97)	(135.38)
	c) Manufacturing and Operating Costs	1,169.76	1,236.14
	d) Employee benefits expense	469.26	430.30
	e) Finance Costs	117.19	158.15
	f) Depreciation & Amortization expense	294.54	283.48
	g) Other expenses	589.91	495.57
	<b>Total Expenses</b>	<b>7,584.01</b>	<b>8,079.46</b>
<b>3</b>	<b>Profit/(Loss) Before Tax (1-2)</b>	<b>778.54</b>	<b>764.95</b>
4	Tax Expense	269.44	253.23
<b>5</b>	<b>Profit/(Loss) for the period (3-4)</b>	<b>509.10</b>	<b>511.72</b>
<b>6</b>	<b>Other Comprehensive Income:</b>		
	a) Items that will not be reclassified to profit or loss	(5.49)	6.28
	b) Tax impact relating to items that will not be reclassified to profit or loss	1.90	(2.17)
<b>7</b>	<b>Total Comprehensive Income for the period (5+6)</b>	<b>505.51</b>	<b>515.83</b>
8	Paid-up Equity Share Capital (Face Value of Rs.10 per share)	513.37	513.37
<b>9</b>	<b>Earnings per Share (EPS)</b>		
	Basic & Diluted EPS	9.92	9.97

**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 September 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 ended June 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 Ended	
	30-Jun-16	Unaudited
<b>Net profit / (loss) as per pervious Indian GAAP after tax</b>	<b>515.83</b>	
Remeasurements of net defined benefit plans	(4.11)	
<b>Net profit before Other Comprehensive Income</b>	<b>511.72</b>	

The limited review of unaudited financial results for the quarter ended June 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 ended June 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 The shareholders of Camphor and Allied Products Limited (the Company), at the Meeting of Equity Shareholders convened under the directions of National Company Law Tribunal (NCLT) held on 10th April 2017, has approved the scheme of Amalgamation of Oriental Aromatics Limited, holding Company with the Company. The Company has filed the petition with NCLT for the approval of the scheme of Amalgamation which is expected shortly. Necessary accounting entries arising out of the Scheme will be passed as and when such approval is received.

By Order of the Board -

Dharmil A. Rodani  
Managing Director  
DIN : 00618333



**LIMITED REVIEW REPORT**

**To the Board of Directors,  
CAMPHOR & ALLIED PRODUCTS LIMITED**

We have reviewed the accompanying statement of unaudited standalone financial results of **CAMPHOR & ALLIED PRODUCTS LIMITED** ('the Company') for the quarter ended **June 30, 2017**. 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 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 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 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.

**Emphasis of Matter:**

Without qualifying, we draw attention that the Company has implemented ERP (Dynamics NAV) system with effect from April 01, 2017. As explained to us, although Management has taken sufficient care for preparation of Financial Statements, certain accounts are subject to reconciliations and adjustments if any, the impact whereof is unascertainable, until the systems audit of the entries passed and generated in the new system is carried out. The Management does not expect any material impact on the results.

**Mumbai  
14<sup>th</sup> September, 2017**



**For Lodha and Co.  
Chartered Accountants  
Firm Registration No. 301051E**

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