



# 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: February 14, 2018

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

## Sub: Outcome of Board Meeting held on February 14, 2018

**Scrip ID: CAMPHOR**

**Scrip Code: 500078**

Dear Sir,

Pursuant to Regulation 33 read with Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby wish to inform you that the Board of Directors of the Company, at their meeting held today i.e. February 14, 2018, transacted the following items of business:

### **1. Appointment of Chairman of the Board:**

Mr. Dharmil A. Bodani, Managing Director has been appointed as Chairman of the Board of Directors of the Company with immediate effect.

### **2. Approval of Un Audited Financial Results for the quarter and nine months ended 31<sup>st</sup> December 2017:**

The Board has approved the Un-audited Financial Results along with the Limited Review Report for the quarter and nine months ended 31<sup>st</sup> December, 2017.

The aforesaid Results have also been disseminated on the Company's website at [www.camphor-allied.com](http://www.camphor-allied.com).



ISO 9001



ISO 14001



OHSAS 18001



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The copy of the Un-audited Financial Results along with the Limited Review Report has been enclosed herewith.

The Board Meeting commenced at 4:00 p.m. and concluded at 7:30 p.m.

Kindly take the above intimation on records.

Thanking you,

Yours faithfully,

For Camphor and Allied Products Limited

Kiranpreet Gill

Company Secretary & Compliance Officer



ISO 9001



ISO 14001



OHSAS 18001



**CAMPHOR & ALLIED PRODUCTS LIMITED**

CIN L17299MH1972PLC285731

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



Sr.No		Particulars	Rs. in Lakh (Except per share data)								
			Quarter Ended		Nine Months Ended						
			31-Dec-17	30-Sep-17	31-Dec-16	31-Dec-17	31-Dec-16	31-Dec-16			
1	Income :										
	a) Revenue from operations	9,271.79	9,514.68	7,854.61	27,790.12	25,572.16					
	b) Other Income	2.11	30.48	5.66	36.18	108.30					
	<b>Total Revenue</b>	<b>9,273.90</b>	<b>9,545.16</b>	<b>7,860.27</b>	<b>27,826.30</b>	<b>25,680.46</b>					
2	Expenses :										
	a) Cost of materials consumed	6,025.67	5,401.22	5,525.54	17,630.85	15,911.46					
	b) Change in Inventories of Finished goods/Work in Progress	(557.63)	345.86	(1,195.54)	(775.75)	(718.61)					
	c) Manufacturing and Operating Costs	1,287.61	1,349.99	1,170.64	3,807.36	3,518.22					
	d) Employee benefits expense	524.52	507.18	471.88	1,517.43	1,363.04					
	e) Finance Costs	137.61	205.14	152.38	482.46	505.45					
	f) Depreciation & Amortization expense	316.20	298.01	286.39	908.75	856.45					
	g) Other expenses	773.29	529.00	502.34	1,817.74	1,460.66					
	<b>Total Expenses</b>	<b>8,507.26</b>	<b>8,636.40</b>	<b>6,913.63</b>	<b>25,388.84</b>	<b>22,896.67</b>					
3	<b>Profit Before Tax (1-2)</b>	<b>766.64</b>	<b>908.76</b>	<b>946.64</b>	<b>2,437.46</b>	<b>2,783.79</b>					
4	Tax Expense	250.08	272.66	314.53	792.18	949.74					
5	<b>Profit for the period (3-4)</b>	<b>516.56</b>	<b>636.10</b>	<b>632.11</b>	<b>1,645.28</b>	<b>1,834.05</b>					
6	<b>Other Comprehensive Income:</b>										
	a) Items that will not be reclassified to profit or loss	(5.49)	(5.49)	6.28	(16.47)	18.84					
	b) Tax impact relating to items that will not be reclassified to profit or loss	1.90	1.90	(2.17)	5.70	(6.51)					
7	<b>Total Comprehensive Income for the period (5+6)</b>	<b>512.97</b>	<b>632.51</b>	<b>636.22</b>	<b>1,634.51</b>	<b>1,846.38</b>					
8	Paid-up Equity Share Capital (Face Value of Rs.10 per share)	513.37	513.37	513.37	513.37	513.37					
9	<b>Earnings per Share (EPS)</b>										
	Basic & Diluted EPS	10.06	12.39	12.31	32.05	35.73					

**Notes:**

- The above Unaudited Financial Results were reviewed by the Audit Committee and approved by the Board of Directors at the meeting held on 14th February, 2018. 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.
  - 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, results for the quarter and nine months ended Dec. 31, 2016 have been restated.
- 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 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	Nine Months Ended
	31-Dec-16	31-Dec-16
	Unaudited	Unaudited
<b>Net profit / (loss) as per pervious Indian GAAP after tax</b>	636.22	1,846.38
Remeasurements of net defined benefit plans	(4.11)	(12.33)
<b>Net profit before Other Comprehensive Income</b>	<b>632.11</b>	<b>1,834.05</b>

- Current quarter expenses include Managerial Remuneration of Rs. 34 lakh, workers compensation of Rs. 32 lakh and interest on additional VAT payment of Rs. 25 Lakh pertaining to earlier quarters.
- 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.
- Hon'ble National Company Law Tribunal (NCLT) has approved the Scheme of Amalgamation of 'Oriental Aromatics Limited', holding Company with the Company wide order dated 16th November, 2017. The Company has filed the said order with the Registrar of Companies on 2nd January, 2018. Accordingly, necessary accounting entries arising out of the Scheme, since, have been passed. In terms of the approved Scheme, the Company is in the process of availing for the chance in the name of the Company.
- The figures of the previous periods have been regrouped and reclassified wherever necessary to make them comparable with the figures for the current periods.



*(Signature)*  
**Dharmil A. Bodani**  
 Managing Director  
 DIN : 00618333



Place : Mumbai  
 Date : 14th February, 2018

**LIMITED REVIEW REPORT**


To the Board of Directors,  
Camphor and Allied Products Limited

We have reviewed the accompanying statement of unaudited financial results of **Camphor and Allied Products Limited** ("the Company") for the quarter and nine months ended 31<sup>st</sup> December, 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. 038323

Place: Mumbai  
Date : 14<sup>th</sup> February, 2018

