

CAMEX LIMITED
Registered Office: 2nd Floor, Camex House, Stadium - Commerce Road, Navrangpura, Ahmedabad - 380009
CIN:L17100GJ1989PLC013041
Tel. 91-79-26462260 Fax: 91-79-26462260, Email: cs@camexltd.com;
Website: www.camexltd.com

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023

(All Amounts in INR lakhs, unless otherwise stated)

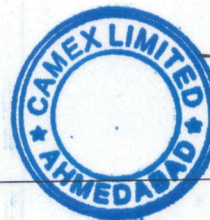
S. No.	Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
I	Revenue from operations	3,521.64	3,413.08	3,057.69	6,934.72	6,118.21	13,187.53
II	Other Income	43.98	36.83	57.87	80.81	96.47	192.92
III	Total Revenue	3,565.61	3,449.91	3,115.56	7,015.52	6,214.68	13,380.45
IV	Expenses:						
a	Cost of materials consumed	298.83	449.83	423.66	748.66	672.22	918.72
b	Purchase of stock-in-trade	2,510.14	2,813.37	2,876.07	5,323.51	5,366.81	11,846.19
c	Changes in inventories of Finished goods, work-in-progress and stock-in-trade	394.16	(68.60)	(391.38)	325.56	(290.64)	(400.79)
d	Employee benefits expenses	92.06	93.17	91.67	185.23	177.75	377.08
e	Finance costs	20.57	25.39	17.52	45.96	43.07	99.96
f	Depreciation and amortization expenses	7.86	7.65	8.33	15.51	16.67	32.45
g	Other expenses	116.26	153.94	102.92	270.20	173.58	420.51
	Total Expenses	3,439.87	3,474.74	3,128.79	6,914.62	6,159.47	13,294.11
V	Profit from ordinary activities before exceptional and extraordinary items and tax	125.74	(24.83)	(13.23)	100.90	55.22	86.34
VI	Exceptional items (Profit)	-	-	-	-	-	-
VII	Profit from ordinary activities before extraordinary items and tax	125.74	(24.83)	(13.23)	100.90	55.22	86.34
VIII	Extraordinary Items	-	-	-	-	-	-
IX	Profit Before Tax	125.74	(24.83)	(13.23)	100.90	55.22	86.34
X	Tax Expense						
a	Current Tax	26.62	-	(8.88)	26.62	8.80	22.95
b	Deferred Tax Liability / (Asset)	(0.12)	(0.36)	3.27	(0.48)	2.94	(0.16)
c	Excess/(Short)Provision of Earlier Years	-	-	-	-	-	2.41
	Net Profit / (Loss) for the period	99.25	(24.47)	(7.61)	74.77	43.48	61.14
XI	Profit/(Loss) for the period from continuing operations	99.25	(24.47)	(7.61)	74.77	43.48	61.14
XII	Profit/(Loss) from discontinuing operations	-	-	-	-	-	-
XIII	Tax Expense of discontinuing Operations	-	-	-	-	-	-
XIV	Profit/(Loss) from discontinuing operations (After Tax)	-	-	-	-	-	-
XV	Other comprehensive income / (expenses)	-	-	-	-	-	1.84
XVI	Total other comprehensive income	-	-	-	-	-	1.84
XVII	Profit/(Loss) for the period	99.25	(24.47)	(7.61)	74.77	43.48	62.98
	Earning per share						
	(of Rs. 10/- each) (not annualized):						
a	Basic (in Rs.)	0.97	(0.24)	(0.07)	0.73	0.43	0.62
b	Diluted (in Rs.)	0.97	(0.24)	(0.07)	0.73	0.43	0.62

Notes:-

- The above results have been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors at their Meeting held on 20th October, 2023.
- The above financial results for the quarter and half year ended on September 30, 2023 has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under Section 133 of the Companies Act, 2013, and other recognised accounting practices and policies to the extent applicable.
- The statutory auditors of the company have carried out "Limited Review" of the financial results for the quarter and half year ended 30th September, 2023.
- Segment wise reporting as require in accordance with Ind AS 108 is given separately.
- The figures for the September quarter (i.e three months ended on 30.09.2023), represent the difference between limited reviewed figures of year to date figures for current period ended at 30.09.2023 and three months period ended on 30.06.2023.
- Previous year figures have been regrouped or rearranged wherever necessary to meet with the current year's reporting requirements.

Date : 20.10.2023
Place : Ahmedabad

For, CAMEX LIMITED



Chandraprakash Chopra
CHANDRAPRAKASH CHOPRA
MANAGING DIRECTOR
DIN: 00375421



Government Recognised Export House

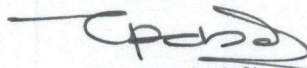
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UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2023

(All Amounts in INR lakhs, unless otherwise stated)

Particulars	HALF YEAR	YEAR ENDED
	ENDED 30.09.2023	31.03.2023
	Unaudited	Audited
I ASSETS		
1 Non-Current Assets		
(a) Property, Plant and Equipment	240.44	248.29
(b) Right of use Assets	-	-
(c) Financial Assets		
(i) Investments	0.91	0.91
(ii) Loans	9.24	9.21
(d) Other Non-Current Assets	10.00	10.00
Total of Non-Current Assets	260.59	268.41
2 Current Assets		
(a) Inventories	713.87	1039.06
(b) Financial Assets		
(i) Trade receivables	2,013.58	2954.57
(ii) Cash and cash equivalents	348.94	114.35
(iii) Bank Balance other than (ii) above	164.02	228.79
(iv) Loans	1,125.51	406.24
(v) Others	-	26.75
(c) Current Tax Assets	-	44.24
(d) Other Currents Assets	740.02	785.36
Total of Current Assets	5105.95	5599.36
TOTAL ASSETS	5366.54	5867.77
II. EQUITY AND LIABILITIES		
1 EQUITY		
(a) Equity Share Capital	1,020.87	1020.87
(b) Other Equity	2,804.95	2730.19
Total of Equity	3,825.82	3751.06
2 LIABILITIES		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	472.03
(ii) Other Financial Liabilities	-	-
(b) Deferred Tax Liabilities (Net)	26.89	27.37
Total of Non-Current Liabilities	26.89	499.40
3 Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade Payables		
Due to Micro, Small and Medium Enterprises	-	-
Due to Others	1,451.78	1537.53
(iii) Other Financial Liabilities	24.95	37.72
(b) Other Current Liabilities	37.10	35.23
(c) Provisions		6.83
Total of Current Liabilities	1,513.83	1617.31
TOTAL LIABILITIES	5,366.54	5867.77

For and on behalf of the Board
Camex Limited


Chandraprakash Chopra
Managing Director (DIN:00375421)



Place : Ahmedabad
Date : 20/10/2023

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UNAUDITED SEGMENT INFORMATION THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023

(All Amounts in INR lakhs, unless otherwise stated)

S. No.	Particulars	Three months ended			Half Year Ended		Year Ended
		30.09.2023 (Unaudited)	30.06.2023 (Unaudited)	30.09.2022 (Unaudited)	30.09.2023 (Unaudited)	30.09.2022 (Unaudited)	31.03.2023 (Audited)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Segment Revenue						
	a. Dyes and Chemicals	1,515.07	1,504.43	1,726.44	3,019.50	3,387.69	6,556.51
	b. Metal	195.55	536.62	-	732.17	30.71	1,859.92
	c. Fiber Glass	869.12	422.46	-	1,291.58	-	1,642.23
	d. Coal, Minerals and Others	941.90	949.57	1,331.25	1,891.47	2,699.82	3,321.80
	Total Income from Operations (Net)	3,521.64	3,413.08	3,057.69	6,934.72	6,118.21	13,380.46
2	Segment Result (Profit before Finance Cost and Taxes)						
	a. Dyes and Chemicals	52.54	(59.07)	(8.96)	(6.53)	43.41	105.13
	b. Metal	20.08	31.51	-	51.59	0.61	29.64
	c. Fiber Glass	55.83	11.04	-	66.87	-	4.16
	d. Coal, Minerals and Others	17.87	17.07	13.27	34.94	54.27	47.37
	Total Segment Results	146.32	0.56	4.30	146.87	98.29	186.31
	a. Finance Costs	20.57	25.39	17.52	45.96	43.07	99.96
	Profit before Tax	125.74	(24.83)	(13.21)	100.90	55.22	86.35
3	Segment Assets						
	a. Dyes and Chemicals	4,301.37	3,755.96	5,737.51	4,301.37	5,737.51	3,490.59
	b. Metal	227.17	956.33	116.50	227.17	116.50	1,280.24
	c. Fiber Glass	838.01	558.06	-	838.01	-	631.31
	d. Coal, Minerals and Others	-	555.22	316.07	-	316.07	465.62
	Total	5,366.54	5,825.57	6,170.07	5,366.54	6,170.07	5,867.77
4	Segment Liabilities						
	a. Dyes and Chemicals	955.69	1,184.47	1,609.86	955.69	1,609.86	1,251.54
	b. Metal	219.43	209.60	-	219.43	-	165.80
	c. Fiber Glass	365.60	164.73	-	365.60	-	184.23
	d. Coal, Minerals and Others	-	540.19	855.07	-	855.07	515.13
	Total	1,540.72	2,098.98	2,464.93	1,540.72	2,464.93	2,116.70

For and on behalf of the Board
Camex Limited



Chandraprakash Chopra
Managing Director
(DIN:00375421)



Date : 20.10.2023
Place : Ahmedabad

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UNAUDITED CASHFLOW STATEMENT FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2023

(All Amounts in INR lakhs, unless otherwise stated)

Particulars	Half Year Ended	Half Year Ended
	September 30, 2023	September 30, 2022
	Unaudited	Unaudited
A. Cash Flow From Operating Activities		
Net Profit Before Taxation And Extraordinary Items	100.90	55.22
Adjustment For :-		
Depreciation	15.51	16.67
Loss/(Profit) On Sale Of Fixed Assets-Net	(1.85)	-
Interest Income	(52.41)	(67.16)
Dividend Income	(0.01)	(28.54)
Interest Paid	45.96	43.07
TOTAL	108.10	19.25
Operating Profit (Loss) Before Working Capital Changes		
Adjustment For :-		
(Increase)/ Decrease In Trade Receivables	940.99	65.86
(Increase)/ Decrease In Loans & Advances & Other Current Assets	(602.98)	(213.39)
(Increase)/ Decrease In Other Bank Balances	64.77	(18.00)
(Increase)/ Decrease In Inventories	325.19	(290.26)
Increase/ (Decrease) In Trade Payables & Others	(103.48)	275.75
Cash Generated From Operations	624.49	(180.04)
Direct Tax Paid	(26.62)	(110.43)
Cash Flow Before Extraordinary Items	705.97	(69.61)
Extraordinary Items	-	-
Net Cash From Operating Activities	705.97	(69.61)
B. Net Cash Flow From Investment Activities		
Purchase Of Fixed Assets	(7.85)	(1.54)
Investment in Partnership Firm/LLP	-	512.22
Net Proceed From Loan and Other Assets	-	(23.45)
Proceeds From Sale Of Fixed Assets	2.05	-
Dividend Received	0.01	28.54
Interest Received	52.41	67.16
Net Cash From Investment Activities	46.62	582.94
C. Cash Flows From Financing Activities		
Interest Paid	(45.96)	(43.07)
(Repayment)/Acquisition of Long Term Borrowings	(472.03)	(328.19)
(Repayment)/Acquisition of Short term borrowings	-	262.41
Net Cash From Financial Activities	(517.99)	(108.84)
Net Increase /(-) Decrease In Cash And Cash Equivalents	234.59	404.48
Opening Balance In Cash And Cash Equivalents	114.35	7.53
Closing Balance In Cash And Cash Equivalents	348.94	412.01

For and on behalf of the Board
Camex Limited



Chandraprakash Chopra
Chandraprakash Chopra
Managing Director (DIN:00375421)

Place : Ahmedabad
Date : 20/10/2023



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Independent Auditor's Review Report on Quarterly and Year to Date Un-Audited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

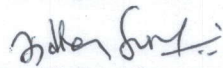
To,
The Board of Directors of,
Camex Limited
CIN - L17100GJ1989PLC013041
Ahmedabad.

1. We have reviewed the accompanying statement of unaudited financial results of Camex Limited ("the Company") for the quarter ended September 30, 2023 and year to date from April 01, 2023 to September 30, 2023 ("the statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Listing Regulations').
2. This statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant mattersthat might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principle laid down in the aforesaid Indian Accounting Standards ("Ind AS") specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and the other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date : 20th October, 2023
Place : Ahmedabad



For, Surana Maloo & Co.
Chartered Accountants
Firm Reg. No. 112171W


Per, Vidhan Surana
Partner
Membership No. 041841
UDIN - 2304184189VVY03074