

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, 2024

(All Amounts in INR lakhs, unless otherwise stated)

S. No.	Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
I	Revenue from operations	3,439.47	3,383.58	3,521.64	6,823.05	6,934.72	14,181.41
II	Other Income	115.10	33.16	43.98	148.26	80.81	106.87
III	Total Revenue	3,554.57	3,416.74	3,565.61	6,971.31	7,015.52	14,288.28
IV	Expenses:						
a	Cost of materials consumed	102.24	738.67	298.83	840.91	748.66	1,593.60
b	Purchase of stock-in-trade	3,796.08	2,287.63	2,510.14	6,083.71	5,323.51	10,987.33
c	Changes in inventories of Finished goods, work-in-progress and stock-in-trade	(812.04)	(35.16)	394.16	(847.20)	325.56	231.28
d	Employee benefits expenses	89.07	105.63	92.06	194.70	185.23	383.01
e	Finance costs	45.11	32.83	20.57	77.94	45.96	76.01
f	Depreciation and amortization expenses	6.67	7.34	7.86	14.01	15.51	30.98
g	Other expenses	126.33	198.30	116.26	324.63	270.20	521.75
	Total Expenses	3,353.46	3,335.25	3,439.87	6,688.70	6,914.62	13,823.96
V	Profit from ordinary activities before exceptional and extraordinary items and tax	201.11	81.50	125.74	282.61	100.90	464.32
VI	Exceptional items (Profit)	-	-	-	-	-	-
VII	Profit from ordinary activities before extraordinary items and tax	201.11	81.50	125.74	282.61	100.90	464.32
VIII	Extraordinary Items	-	-	-	-	-	-
IX	Profit Before Tax	201.11	81.50	125.74	282.61	100.90	464.32
X	Tax Expense						
a	Current Tax	48.30	23.13	26.62	71.43	26.62	120.55
b	Deferred Tax Liability / (Asset)	7.13	(2.50)	(0.12)	4.63	(0.48)	(2.49)
c	Excess/(Short)Provision of Earlier Years	-	-	-	-	-	-
	Net Profit / (Loss) for the period	145.68	60.86	99.25	206.55	74.77	346.25
XI	Profit/(Loss) for the period from continuing operations	145.68	60.86	99.25	206.55	74.77	346.25
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)	-	-	-	-	-	(2.08)
XVI	Total other comprehensive income	-	-	-	-	-	(2.08)
XVII	Profit/(Loss) for the period	145.68	60.86	99.25	206.55	74.77	344.17
	Earning per share						
	(of Rs. 10/- each) (not annualized):						
a	Basic (in Rs)	1.43	0.60	0.97	2.02	0.73	3.37
b	Diluted (in Rs.)	1.43	0.60	0.97	2.02	0.73	3.37

Notes:-

- These financial results were reviewed by the Audit Committee, and were approved by the Board of Directors and taken on record by the Board of Directors at their meeting held on October 28, 2024.
- The above results for the quarter and half year ended on September 30, 2024 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 September 30, 2024
- The format of the unaudited quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated 30th November, 2015 has been modified to comply with the requirements of SEBI's Circular dated 5th July, 2016, Ind AS and Schedule III [Division II] to the Companies Act, 2013.
- Segment wise Reporting in accordance with Ind As 108 is given Separately.
- Material Event Occurring after the Reporting Period :-
A fire was occurred on 31st July, 2024 at company's wax plant (leased) located at Plot No. C-1/B, 7833 & 7834 Nr. Dhiraj Can Co., GIDC, Ankleshwar-393002, engaged in the manufacturing of wax and related items. The said plant is temporarily disrupted due to the fire. The manufacturing/production of wax unit at ankleshwar has stopped from the said event.

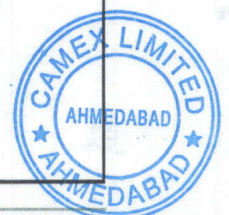
The company has identified the estimated total loss to the company at an amount approximately of Rs. 205.77 lacs including loss of inventories including raw materials, work-in-progress, stores and spares and finished goods) - Rs. 121.40 lacs (including GST) and loss of property, plant & equipment - Rs. 84.37 Lacs. (fixed assets including plant and machineries Etc. are considered on written down value basis as per books).

The said assets are adequately insured with the insurance companies and the company is under process for the claim amount from the insurance companies.
- The company has started commercial production of wax and plastic chemicals at Revenue Survey No.369, Vadavswami, Tal: Kalol, Dist: Gandhinagar, Gujarat-382721 from 30th September, 2024.
- Figures for the previous periods have been regrouped/ reclassified to the classification of current period wherever necessary.

Date : 28.10.2024
Place : Ahmedabad

For, CAMEX LIMITED

Jitendra Chopra
JITENDRA CHOPRA
WHOLE TIME DIRECTOR
DIN: 00374945



Government Recognised Export House

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UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2024

(All Amounts in INR lakhs, unless otherwise stated)

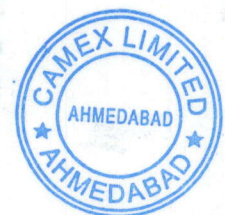
Particulars	HALF YEAR ENDED 30.09.2024	YEAR ENDED 31.03.2024
	Unaudited	Audited
I ASSETS		
1 Non-Current Assets		
(a) Property, Plant and Equipment	631.71	219.90
(b) Right of use Assets	-	-
(c) Financial Assets		
(i) Investments	0.46	0.91
(ii) Loans	23.74	9.08
(d) Other Non-Current Assets	-	266.02
Total of Non-Current Assets	655.91	495.91
2 Current Assets		
(a) Inventories	1,653.43	808.79
(b) Financial Assets		
(i) Trade receivables	2,326.80	2374.51
(ii) Cash and cash equivalents	15.14	914.93
(iii) Bank Balance other than (ii) above	219.92	189.82
(iv) Loans	672.70	705.92
(v) Others	44.67	27.72
(c) Current Tax Assets	-	-
(d) Other Currents Assets	706.85	629.50
Total of Current Assets	5639.52	5651.19
TOTAL ASSETS	6295.42	6147.10
II. EQUITY AND LIABILITIES		
1 EQUITY		
(a) Equity Share Capital	1,020.87	1020.87
(b) Other Equity	3,280.93	3074.37
Total of Equity	4,301.80	4095.24
2 LIABILITIES		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,023.60	761.93
(ii) Other Financial Liabilities	-	-
(b) Deferred Tax Liabilities (Net)	29.49	24.87
Total of Non-Current Liabilities	1,053.09	786.80
3 Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade Payables		
Due to Micro, Small and Medium Enterprises	1.21	22.16
Due to Others	814.75	1114.90
(iii) Other Financial Liabilities		41.63
(b) Other Current Liabilities	60.00	41.15
(c) Provisions	23.20	7.26
(d) Current Tax Liabilities	41.39	37.96
Total of Current Liabilities	940.54	1265.06
TOTAL LIABILITIES	6,295.42	6147.10

For and on behalf of the Board
Camex Limited



Jitendra Chopra

Whole Time Director (DIN:00374945)



Place : Ahmedabad

Date : 28/10/2024

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UNAUDITED CASHFLOW STATEMENT FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2024

(All Amounts in INR lakhs, unless otherwise stated)

Particulars	Half Year Ended September 30, 2024	Half Year Ended September 30, 2023
	Unaudited	Unaudited
A. Cash Flow From Operating Activities		
Net Profit Before Taxation And Extraordinary Items	282.61	100.90
Adjustment For :-		
Depreciation	14.01	15.51
Loss/(Profit) On Sale Of Fixed Assets-Net	6.16	(1.85)
Interest Income	(59.81)	(52.41)
Loss on Sale of Investments	0.45	-
Dividend Income	-	(0.01)
Interest Paid	33.62	45.96
TOTAL	277.03	108.10
Operating Profit (Loss) Before Working Capital Changes		
Adjustment For :-		
(Increase)/ Decrease In Trade Receivables	47.71	940.99
(Increase)/ Decrease In Loans & Advances & Other Current Assets	190.28	(602.98)
(Increase)/ Decrease In Other Bank Balances	(30.10)	64.77
(Increase)/ Decrease In Inventories	(844.66)	325.19
Increase/ (Decrease) In Trade Payables & Others	(327.95)	(103.48)
Cash Generated From Operations	(964.72)	624.49
Direct Tax Paid	(68.96)	(26.62)
Cash Flow Before Extraordinary Items	(756.64)	705.97
Extraordinary Items	-	-
Net Cash From Operating Activities	(756.64)	705.97
B. Net Cash Flow From Investment Activities		
Purchase Of Fixed Assets	(540.04)	(7.85)
Proceeds from Investments	(0.45)	-
Proceeds From Sale of Fixed Assets	109.48	2.05
Dividend Received	-	0.01
Interest Received	59.81	52.41
Net Cash From Investment Activities	(371.20)	46.62
C. Cash Flows From Financing Activities		
Interest Paid	(33.62)	(45.96)
(Repayment)/Acquisition of Long Term Borrowings	261.67	(472.03)
(Repayment)/Acquisition of Short term borrowings	-	-
Net Cash From Financial Activities	228.06	(517.99)
Net Increase /(-) Decrease In Cash And Cash Equivalents	(899.79)	234.59
Opening Balance In Cash And Cash Equivalents	914.93	114.35
Closing Balance In Cash And Cash Equivalents	15.14	348.94

For and on behalf of the Board

Camex Limited

Jitendra Chopra

Jitendra Chopra

Whole Time Director (DIN:00374945)



Place : Ahmedabad

Date : 28/10/2024



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UNAUDITED SEGMENT INFORMATION THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024

(All Amounts in INR lakhs, unless otherwise stated)

S. No.	Particulars	Three months ended			Half Year Ended		Year Ended
		30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Segment Revenue						
	a. Dyes and Chemicals	1,844.44	2,141.66	1,515.07	3,986.10	3,019.50	6,761.41
	b. Metal	-	-	195.55	-	732.17	911.21
	c. Fiber Glass	1,595.02	1,241.93	869.12	2,836.95	1,291.58	4,617.32
	d. Coal, Minerals and Others	-	-	941.90	-	1,891.47	1,891.47
	Total Income from Operations (Net)	3,439.46	3,383.59	3,521.64	6,823.05	6,934.72	14,181.41
2	Segment Result (Profit before Finance Cost and Taxes)						
	a. Dyes and Chemicals	84.80	37.26	52.54	122.06	(6.53)	113.51
	b. Metal	-	-	20.08	-	51.59	49.52
	c. Fiber Glass	161.42	77.07	55.83	238.49	66.87	342.36
	d. Coal, Minerals and Others	-	-	17.87	-	34.94	34.94
	Total Segment Results	246.22	114.32	146.32	360.55	146.87	540.32
	a. Finance Costs	45.12	32.83	20.57	77.94	45.96	76.00
	Profit before Tax	201.10	81.50	125.74	282.61	100.90	464.32
3	Segment Assets						
	a. Dyes and Chemicals	3,914.62	4,481.93	4,301.37	3,914.62	4,301.37	4,643.26
	b. Metal	-	-	227.17	-	227.17	19.61
	c. Fiber Glass	2,380.80	1,153.84	838.01	2,380.80	838.01	1,484.22
	d. Coal, Minerals and Others	-	-	-	-	-	-
	Total	6,295.42	5,635.77	5,366.54	6,295.42	5,366.54	6,147.10
4	Segment Liabilities						
	a. Dyes and Chemicals	1,496.37	1,357.57	955.69	1,496.37	955.69	852.36
	b. Metal	-	-	219.43	-	219.43	-
	c. Fiber Glass	497.26	122.09	365.60	497.26	365.60	1,199.50
	d. Coal, Minerals and Others	-	-	-	-	-	-
	Total	1,993.63	1,479.66	1,540.72	1,993.63	1,540.72	2,051.86

For and on behalf of the Board
Camex Limited


Jitendra Chopra
Whole Time Director
(DIN:00374945)



Date : 28-10-2024
Place : Ahmedabad

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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, 2024 and year to date from April 01, 2024 to September 30, 2024 ("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 matters that 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.





5. Other Matter

- i) The Company's wax plant (leased) in Ankleshwar located at Plot No. C-1/B, 7833 & 7834 Nr. Dhiraj Can Co., GIDC, Ankleshwar - 393002, engaged in the manufacturing of wax and related items. A fire was occurred on 31st July, 2024 at company's wax plant, which resulted in destruction of all movable and immovable properties of the company. The company has identified total loss of all the inventories (including raw materials, work-in-progress, stores and spares and finished goods) and fixed assets, papers, documents, invoices, vouchers etc. and other records of the company for the said period. The said plant is temporarily disrupted due to the fire. The manufacturing/production of wax unit at Ankleshwar has stopped from the said event.

The company has identified the estimated total loss to the company at an amount approximately of Rs. 205.77 lacs including loss of Inventories (including raw materials, work-in-progress, stores and spares and finished goods) - Rs. 121.40 lacs (including GST) and loss of property, plant & equipment - Rs. 84.37 Lacs. (fixed assets including plant and machineries Etc. are considered on written down value basis as per books)

The said assets are adequately insured with the insurance companies and the company is under process for the claim amount from the insurance companies.

- ii) The company has started commercial production of wax and plastic chemicals at Revenue Survey No.369, Vadavswami, Tal: Kalol, Dist: Gandhinagar, Gujarat-382721 from 30th September, 2024.

Our report is not modified in respect of the above matter.

Date : 28, October, 2024
Place : Ahmedabad



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

Per, Vidhan Surana
Partner
Membership No. 041841
UDIN - 24041841BKALFY7583