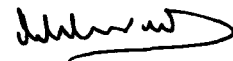


**Statement of Standalone Unaudited Financial Results for the quarter and six months ended 30 September 2018**

(Rs. in lakhs)

Sr. No.	Particulars	Standalone					
		Quarter ended			Six months ended		Year ended
		30.09.2018	30.06.2018	30.09.2017	30.09.2018	30.09.2017	31.03.2018
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Revenue from operations						
	a) Sales (refer note 4)	14,167.88	20,492.63	13,424.65	34,660.51	30,456.19	63,627.75
	b) Other operating income	35.68	52.90	5.29	88.58	22.82	222.28
	Total revenue from operations	14,203.56	20,545.53	13,429.94	34,749.09	30,479.01	63,850.03
2	Other income	4.20	4.12	14.69	8.32	277.33	288.22
3	Total income (1+2)	14,207.76	20,549.65	13,444.63	34,757.41	30,756.34	64,138.25
4	Expenses						
	a) Cost of materials including packing material consumed	5,990.94	6,142.51	3,845.47	12,133.45	9,987.27	23,676.41
	b) Purchases of stock-in-trade	2,328.89	4,805.02	1,167.43	7,133.91	6,838.71	15,352.10
	c) Changes in inventories of finished goods, work-in-process and stock-in-trade	(294.97)	1,723.41	2,904.49	1,428.44	1,472.16	(1,009.16)
	d) Excise duty paid (refer note 4)	-	-	-	-	885.85	885.85
	e) Employee benefits expense	2,314.38	2,528.37	1,976.43	4,842.75	3,908.17	8,019.13
	f) Finance costs	155.69	278.39	220.99	434.08	457.10	960.57
	g) Depreciation and amortisation expense	443.33	423.83	455.18	867.16	825.79	1,650.51
	h) Other expenses	3,109.82	3,312.95	2,832.61	6,422.77	6,530.03	13,112.35
	Total expenses	14,048.08	19,214.48	13,402.60	33,262.56	30,905.08	62,647.76
5	Profit before tax (3 - 4)	159.68	1,335.17	42.03	1,494.85	(148.74)	1,490.49
6	Tax expenses						
	Current tax	(9.26)	320.72	-	311.46	-	255.91
	Deferred tax (Including MAT credit entitlement for the period)	71.83	160.27	14.35	232.10	(50.77)	252.41
7	Net profit for the period (5 - 6)	97.11	854.18	27.68	951.29	(97.97)	982.17
8	Other comprehensive income						
	(i) Items that will not be reclassified to profit or loss						
	-Remeasurement of net defined benefit plan	(18.64)	(16.77)	(29.20)	(35.41)	(58.41)	(35.97)
	-Fair value changes of equity instruments through other comprehensive income	(351.54)	(115.61)	(28.00)	(467.15)	(65.20)	80.93
	(ii) Income tax relating to items that will not be reclassified to profit or loss	13.15	5.86	9.65	19.01	19.31	13.48
9	Total comprehensive income for the period (7 + 8)	(259.92)	727.66	(19.87)	467.74	(202.27)	1,040.61
10	Paid-up equity share capital (Face Value of Re 1/- per share)	1,003.04	1,003.04	1,003.04	1,003.04	1,003.04	1,003.04
11	Earnings per equity share - Basic (Rs.)	0.10	0.85	0.03	0.95	(0.10)	0.98
	-Diluted (Rs.)	0.10	0.85	0.03	0.95	(0.10)	0.98
		(Not annualised)	(Not annualised)	(Not annualised)	(Not annualised)	(Not annualised)	

**Statement of Unaudited Financial Results on Standalone basis**
**Statement of assets and liabilities**

(Rs. in lakhs)

Particulars	Standalone	
	As at 30 September 2018 (Unaudited)	As at 31 March 2018 (Audited)
<b>A Assets</b>		
<b>1. Non-current assets</b>		
(a) Property, plant and equipment	15,521.62	15,702.25
(b) Capital work-in-progress	0.10	-
(c) Investment property	2.73	2.73
(d) Other intangible assets	128.54	150.38
(e) Financial assets		
(i) Investments	586.39	1,053.55
(ii) Loans	199.97	194.36
(iii) Other financial assets	86.80	45.99
(f) Deferred tax assets (net)	-	162.25
(g) Other non-current assets	2,561.52	2,277.01
	<b>19,087.67</b>	<b>19,588.52</b>
<b>2. Current assets</b>		
(a) Inventories	14,437.60	15,875.53
(b) Financial assets		
(i) Trade receivables	6,732.53	10,950.65
(ii) Cash and cash equivalents	430.98	438.67
(iii) Bank balances other than (ii) above	30.09	16.67
(iv) Loans and advances	12.17	10.62
(v) Other financial assets	17.76	-
(c) Other current assets	1,466.54	1,605.47
	<b>23,127.67</b>	<b>28,897.61</b>
<b>Total Assets</b>	<b>42,215.34</b>	<b>48,486.13</b>
<b>B Equity and liabilities</b>		
<b>1 Equity</b>		
(a) Equity share capital	1,003.04	1,003.04
(b) Other equity	23,294.73	22,826.99
	<b>24,297.77</b>	<b>23,830.03</b>
<b>2 Liabilities</b>		
<b>Non-current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	873.26	1,044.10
(ii) Other financial liabilities	-	137.34
(b) Provisions	460.31	236.50
(d) Deferred tax liabilities (net)	50.84	-
	<b>1,384.41</b>	<b>1,417.94</b>
<b>Current liabilities</b>		
(a) Financial liabilities		
(i) Short term borrowings	6,903.66	12,264.65
(ii) Trade payables	6,313.60	7,980.76
(iii) Other financial liabilities	2,792.29	2,407.42
(b) Other current liabilities	325.36	349.62
(c) Provisions	166.38	59.05
(d) Current tax liabilities (net)	31.87	176.66
	<b>16,533.16</b>	<b>23,238.16</b>
<b>Total equity and liabilities</b>	<b>42,215.34</b>	<b>48,486.13</b>

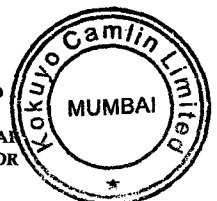
**Notes:**

- The above results which are published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 26 October 2018. The financial results are in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013, read with the relevant Rules thereunder. These results have been subjected to a limited review by the Statutory Auditors of the Company.
- The entire operations of the Company constitute a single operating segment i.e. "Consumer Products" as per Ind AS 108 "Operating segments" specified under section 133 of the Companies Act, 2013.
- The Ministry of Corporate Affairs (MCA), on 28 March 2018, notified Ind AS 115 "Revenue from Contracts with Customers" as part of the Companies (Indian Accounting Standards) Amendment Rules, 2018. The new standard is effective for accounting periods beginning on or after 1 April 2018. Accordingly, the comparatives have not been retrospectively adjusted. The adoption of the standard did not have any material impact on the financial results of the Company.
- Sales for the six months ended 30 September 2018 are net of Goods and Service Tax (GST). However, sales till the period ended 30 June 2017 which are also included in the amounts for the year ended 31 March 2018 are gross of Excise Duty. Accordingly, the amounts are not comparable.
- Previous period figures have been reclassified in conformity with the classification of the current period results.

Place : Mumbai

Dated : 26 October 2018.

Email address for investors complaints: investorrelations@kokuyocamlin.com

  
 DILIP DANDEKAR  
 CHAIRMAN & EXECUTIVE DIRECTOR


# B S R & Co. LLP

Chartered Accountants

5th Floor, Lodha Excelus,  
Apollo Mills Compound  
N. M. Joshi Marg, Mahalaxmi  
Mumbai - 400 011  
India

Telephone +91 (22) 4345 5300  
Fax +91 (22) 4345 5399

## Limited review report on Unaudited Quarterly and year to date Standalone Financial Results of Kokuyo Camlin Limited pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

### The Board of Directors of Kokuyo Camlin Limited

We have reviewed the accompanying statement of unaudited standalone financial results ('the Statement') of Kokuyo Camlin Limited ('the Company') for the quarter ended 30 September 2018 and the year-to-date results for the period from 1 April 2018 to 30 September 2018 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations').

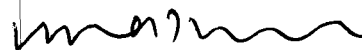
This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on this Statement based on our review.

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* specified under Section 143(10) of the Companies Act, 2013. 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 provides 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 standalone financial results prepared in accordance with applicable accounting standards i.e. Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

For B S R & Co. LLP  
Chartered Accountants

Firm's Registration No: 101248W/W-100022



Vijay Mathur  
Partner

Membership No: 046476

Mumbai  
26 October 2018

**EXTRACT OF STANDALONE UNAUDITED FINANCIAL RESULTS  
FOR THE QUARTER/ HALF YEAR ENDED 30 SEPTEMBER 2018**

(₹ In Lakhs)

Sr. No.	Particulars	Standalone					
		Three months ended			Half year ended		
		30.09.2018	30.06.2018	30.09.2017	30.09.2018	30.09.2017	31.03.2018
Unaudited					Audited		
1	Total income from operations	14207.76	20,549.65	13,444.63	34757.41	30,756.34	64,138.25
2	Net profit for the period (before tax, exceptional and/or extraordinary items)	159.68	1,335.17	42.03	1494.85	(148.74)	1,490.49
3	Net profit for the period (before tax after exceptional and/or extraordinary items)	159.68	1,335.17	42.03	1494.85	(148.74)	1,490.49
4	Net profit for the period after tax (after exceptional and/or extraordinary items)	97.11	854.18	27.68	951.29	(97.97)	982.17
5	Total comprehensive income for the period [Comprising profit/(loss) for the period (after tax) and other comprehensive income (after tax)]	(259.92)	727.66	(19.87)	467.74	(202.27)	1,040.61
6	Equity share capital	1003.04	1,003.04	1,003.04	1003.04	1,003.04	1,003.04
7	Earnings Per Share						
	- Basic (₹) (Not Annualised)	0.10	0.85	0.03	0.95	(0.10)	0.98
	- Diluted (₹) (Not Annualised)	0.10	0.85	0.03	0.95	(0.10)	0.98

**Notes:**

- The above is an extract of the detailed format of Quarterly/Half Yearly Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and other Disclosure Requirements) Regulation, 2015. The full format of the Quarterly/Half Yearly Financial Results are available on the Stock Exchange websites, www.nseindia.com and www.bseindia.com and on the Company's website www.kokuyocamlin.com
- The above results which are published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 26 October 2018. The financial results are in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013, read with the relevant Rules thereunder. These results have been subjected to a limited review by the Statutory Auditors of the Company.
- The entire operations of the Company constitute a single operating segment i.e. "Consumer Products" as per Ind AS 108 "Operating segments" specified under section 133 of the Companies Act, 2013.
- The Ministry of Corporate Affairs (MCA), on 28 March 2018, notified Ind AS 115 "Revenue from Contracts with Customers" as part of the Companies (Indian Accounting Standards) Amendment Rules, 2018. The new standard is effective for accounting periods beginning on or after 1 April 2018. Accordingly, the comparatives have not been retrospectively adjusted. The adoption of the standard did not have any material impact on the financial results of the Company.
- Sales for the six months ended 30 September 2018 are net of Goods and Service Tax (GST). However, sales till the period ended 30 June 2017 which are also included in the amounts for the year ended 31 March 2018 are gross of Excise Duty. Accordingly, the amounts are not comparable.
- Previous period figures have been reclassified in conformity with the classification of the current period results.

For Kokuyo Camlin Limited

**Dilip Dandekar**  
Chairman & Executive Director

PLACE : MUMBAI  
DATED : 26 October 2018

Email address for investors complaints: investorrelations@kokuyocamlin.com

**३० सप्टेंबर, २०१८ रोजी संपलेल्या तिमाही/सहामाहीचे स्वतंत्र अलेखापरीक्षित संक्षिप्त वित्तीय निष्कर्षांचा सार**

(₹ लाखांमध्ये)

अनु. क्र.	तपशील	स्वतंत्र					
		तिमाही समाप्ती			सहामाही समाप्ती		
		३०.०९.२०१८	३०.०६.२०१८	३०.०९.२०१७	३०.०९.२०१८	३०.०९.२०१७	३१.०३.२०१८
अलेखापरीक्षित					लेखापरीक्षित		
१	कामकाजातून मिळालेले एकूण उत्पन्न	१४२०७.७६	२०,५४९.६५	१३,४४४.६३	३४७५७.४१	३०,७५६.३४	६४,१३८.२५
२	कालावधीसाठीचा निव्वळ नफा (कर पश्चात, अपवादात्मक आणि/किंवा असाधारण बाबीं)	१५९.६८	१,३३५.१७	४२.०३	१४९४.८५	(१४८.७४)	१,४९०.४९
३	कालावधीसाठीचा निव्वळ नफा (कर पश्चात, अपवादात्मक आणि/किंवा असाधारण बाबीं पश्चात)	१५९.६८	१,३३५.१७	४२.०३	१४९४.८५	(१४८.७४)	१,४९०.४९
४	कालावधीसाठीचा निव्वळ नफा (अपवादात्मक आणि/किंवा असाधारण बाबीं पश्चात)	९७.११	८५४.१८	२७.६८	९५१.२९	(९७.९७)	९८२.१७
५	कालावधीसाठी एकूण सर्वसमावेशक उत्पन्न (कालावधीसाठी करपश्चात नफा/(तोटा) आणि करपश्चात इतर सर्वसमावेशक उत्पन्नासहीत)	(२५९.९२)	७२७.६६	(१९.८७)	४६७.७४	(२०२.२७)	१,०४०.६१
६	समभाग भांडवल	१००३.०४	१,००३.०४	१,००३.०४	१,००३.०४	१,००३.०४	१,००३.०४
७	प्रत्येक समाभागावरील मिळकत						
	- मूळ (₹) (वार्षिकीकृत न केलेली)	०.१०	०.८५	०.०३	०.९५	(०.१०)	०.९८
	- सौम्यीकृत (₹) (वार्षिकीकृत न केलेली)	०.१०	०.८५	०.०३	०.९५	(०.१०)	०.९८

**नोंद:**

- वरील माहिती ही सेबी (सूची आणि इतर प्रकटीकरण आवश्यकता) नियमने २०१५ च्या नियमन ३३ च्या अंतर्गत स्टॉक इक्स्चेंजेससोबत दाखल करण्यात आलेल्या तिमाही/सहामाहीचे वित्तीय निष्कर्षांच्या तपशीलवार स्वरूपाचा सार आहे. तिमाही/सहामाहीचे वित्तीय निष्कर्षांचे संपूर्ण स्वरूप हे स्टॉक इक्स्चेंजेस, www.nseindia.com आणि www.bseindia.com आणि कंपनीच्या www.kokuyocamlin.com ह्या वेबसाइट्सवर उपलब्ध आहे.
- सेबी (सूचीकरण आबंधने आणि प्रकटीकरण आवश्यकता) नियमने, २०१५ च्या नियमन ३३ नुसार प्रसिद्ध करण्यात वरील निष्कर्षांचा लेखापरीक्षण समितीने आढावा घेतलेला आहे आणि २६ ऑक्टोबर २०१८ रोजी झालेल्या संचालकीय मंडळाच्या सभेमध्ये त्यांना मंजुरी देण्यात आलेली आहे. वित्तीय निष्कर्ष हे कंपनी अधिनियम, २०१३ चे कलम १३३ तसेच त्यामधील संबंधित नियम ह्यांच्याअंतर्गत विहित केल्याप्रमाणे भारतीय लेखांकन मानकांनुसार (आयएनडी-एएसनुसार) आहेत. हे निष्कर्ष कंपनीच्या कायदेशीर लेखापरीक्षकांच्या मर्यादित आढाव्याच्या सापेक्ष आहेत.
- कंपनीचे संपूर्ण कामकाज हे कंपनी अधिनियम, २०१३ च्या कलम १३३ अंतर्गत आयएनडी एएस १०८ "ऑपरेटिंग सेगमेंट्स" प्रमाणे एकेरी कामकाज प्रकार (सिंगल ऑपरेटिंग सेगमेंट) म्हणजेच "ग्राहक उत्पादने" स्थापित करते.
- कॉरपोरेट अफेअर्स (एमसीए) मंत्रालयाने, २८ मार्च २०१८ रोजी, आयएनडी एएस ११५ 'ग्राहकांसोबतच्या कंत्राटापासून महसूल' हा कंपनी (भारतीय लेखांकन मानके) सुधारणा नियम, २०१८ चा भाग असल्याचे सूचित केले. नवीन मानक हे १ एप्रिल २०१८ रोजी किंवा त्यानंतर सुरु होणाऱ्या लेखांकन कालावधीसाठी प्रभावी आहे. त्यानुसार, तुलनात्मक बाबींची पूर्वलक्षी प्रभावाने जुळवणी करण्यात आलेली नाही. मानकाचा स्वीकार केल्याने कंपनीच्या वित्तीय निकालांवर कोणताही भौतिक परिणाम होणार नाही.
- ३० सप्टेंबर २०१८ रोजी संपलेल्या सहा महिन्यांसाठीची विक्री ही वस्तू व सेवा कर (जीएसटी) वजा जाता आहे. तथापि, ३० जून २०१७ रोजी संपलेल्या कालावधीपर्यंतची विक्री जी ३१ मार्च २०१८ रोजी संपलेल्या वर्षासाठीच्या रकमेमध्येही समाविष्ट करण्यात आलेली आहे, ती उत्पादनशुल्क वजा जाण्यापूर्वीची (ग्राँस ऑफ एक्साइझ ड्युटी) आहे. त्यानुसार, रकमा तौलनिक नाहीत.
- चालू कालावधीच्या निष्कर्षांशी सुसंगत राहून मागील कालावधीच्या आकड्यांचे पुनर्वर्गीकरण करण्यात आले आहे.

कोकुकुयो कॅम्प्लिन लिमिटेड साठी

स्थळ : मुंबई  
दिनांक : २६ ऑक्टोबर, २०१८

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(युज इंग्रजी मसुद्याचे हे भाषांतर असून सर्व विवादांमध्ये मूळ इंग्रजी मसुदा प्रमाण मानण्यात येईल.)

दिलीप दांडेकर  
अध्यक्ष व कार्यकारी संचालक