



KOKUYO CAMLIN LIMITED

Regd. Office : 48/2, Hilton House, Central Road,
MIDC, Andheri (East), Mumbai - 400 093. INDIA
Tel.: 91-22-6655 7000 Fax : 91- 22-2836 6579
E-mail : info@kokuyocamlin.com
Website : www.kokuyocamlin.com
CIN - L24223MH1946PLC005434

8th August, 2025

The Secretary,
BSE Limited
Corporate Relationship Department
1st Floor, New Trading Ring
Rotunda Building
P.J.Towers, Dalal Street, Fort,
Mumbai-400 001

The Manager
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, Bandra-Kurla Complex
Bandra (East)
Mumbai – 400 051

Scrip Code: 523207

Symbol: KOKUYOCMLN

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose a copy of Unaudited Financial Results for the first quarter ended 30th June, 2025 duly approved by the Board of Directors in their Meeting held today along with Limited Review Report by the statutory auditors who have expressed a modified conclusion.

Further, the above said Board meeting commenced at 3:45 p.m. and concluded at 4:50 p.m.

This is for your information and record.

Thank you,

For KOKUYO CAMLIN LIMITED

VIPUL BHOY
COMPANY SECRETARY & COMPLIANCE OFFICER

Encl: a/a

Statement of unaudited Financial Results for the quarter ended 30 June 2025

(Rs. in lakhs)

Sr. No.	Particulars	Three months ended		Year ended	
		30.06.2025	31.03.2025	30.06.2024	31.03.2025
		Unaudited	(Refer note no.2)	Unaudited	Audited
1	Revenue from operations				
	a) Sales	22,658.37	19,935.15	22,862.13	75,997.60
	b) Other operating income	80.86	68.21	79.68	255.28
	Total revenue from operations	22,739.23	20,003.36	22,941.81	76,252.88
2	Other income	10.85	(4.83)	85.67	74.86
3	Total income (1+2)	22,750.08	19,998.53	23,027.48	76,327.74
4	Expenses				
	a) Cost of materials consumed	8,007.73	7,575.54	7,966.05	30,679.58
	b) Purchases of stock-in-trade	4,834.38	5,380.62	4,928.38	16,447.04
	c) Changes in inventories of finished goods, stock-in-trade and work-in-process	1,658.91	(550.62)	982.58	1,981.34
	d) Employee benefits expense	2,662.11	2,570.65	2,484.32	9,846.89
	e) Finance costs	92.28	101.31	160.05	461.08
	f) Depreciation and amortisation expense	529.16	534.31	535.45	2,120.81
	g) Other expenses	3,612.75	3,706.89	3,802.44	13,916.18
	Total expenses	21,397.32	19,318.70	20,859.27	75,452.92
5	Profit before tax (3 - 4)	1,352.76	679.83	2,168.21	874.82
6	Tax expenses				
	Current tax	306.63	278.39	546.24	348.27
	Deferred tax	40.32	(37.42)	(2.04)	(56.75)
7	Net profit for the period (5 - 6)	1,005.81	438.86	1,624.01	583.30
8	Other comprehensive income				
	(i) Items that will not be reclassified to profit or loss				
	-Remeasurement of net defined benefit plan	(108.23)	1.18	(96.91)	(152.42)
	-Fair value changes of equity instruments through other comprehensive income	1,166.40	301.93	111.76	642.18
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(139.56)	51.58	(1.65)	40.70
9	Total comprehensive income for the period (7 + 8)	1,924.42	793.55	1,637.21	1,113.76
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
11	Other equity	-	-	-	29,241.91
12	Earnings per equity share - Basic (Rs.)	1.00	0.44	1.62	0.58
	-Diluted (Rs.)	1.00	0.44	1.62	0.58
		(Not annualised)	(Not annualised)	(Not annualised)	(Not annualised)

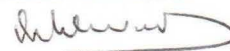
Notes:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 08 August 2025. The results have been subjected to a limited review by the Statutory Auditors of the Company who have expressed a modified conclusion thereon. This Statement has been prepared in accordance with Indian Accounting Standards notified under the Companies (Indian Accounting Standards) Rules, 2015 notified under section 133 of the Companies Act, 2013 and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended from time to time).
- Figures for the quarter ended 31 March 2025 and the corresponding quarter ended in the previous year as reported in these financial results are the balancing figures between audited figures in respect of full financial year and the published year to date figures upto the end of the third quarter of the financial year. Also the figures upto the end of the third quarter had only been reviewed and not subjected to audit.
- 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 Company has no Subsidiary, Associate or Joint Venture Company(ies), as on 30 June 2025.
- Foreign exchange gain/ loss is included under the following items in the above results:-

Particulars	Three months ended		Year ended	
	30.06.2025	31.03.2025	30.06.2024	31.03.2025
Other income	-	-	24.93	-
Other expense	41.96	18.24	-	6.33

- During the previous year ended 31 March 2025, the management, following an internal assessment, suo moto, had identified discrepancies between physical quantity recorded in the books of account and the physical inventory. The loss of Rs. 2,356.81 lakhs was recognised during the year as Rs. 1,032.44 lakhs in cost of material consumed (including indirect taxes Rs.212.52 lakhs) and Rs. 1,324.37 lakhs in changes in inventories. The Company engaged an independent external agency on 7 November 2024 to conduct a forensic audit for the period April 2021 to September 2024 at one of its plants to investigate the discrepancies. The report of the said agency dated 11 February 2025 is available on the website of the Stock Exchange along with management comments. Considering the nature of the discrepancies identified in the report, no adjustment is made for the comparability of the current period's figures and corresponding figures and prior year's financial information, as the impact is not precisely ascertainable.

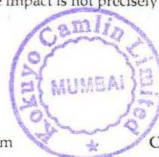
FOR KOKUYO CAMLIN LIMITED
CIN : L24223MH1946PLC005434



DILIP DANDEKAR
CHAIRMAN & NON EXECUTIVE DIRECTOR
(DIN-00846901)



Place : Mumbai
Dated : 08 August 2025
Email address for investors complaints: investorrelations@kokuyocamlin.com



BSR & Co. LLP

Chartered Accountants

14th Floor, Central B Wing and North C Wing
Nesco IT Park 4, Nesco Center
Western Express Highway
Goregaon (East), Mumbai – 400 063, India
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Limited Review Report on unaudited financial results of Kokuyo Camlin Limited for the quarter ended 30 June 2025 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Kokuyo Camlin Limited

1. We have reviewed the accompanying Statement of unaudited financial results of Kokuyo Camlin Limited (hereinafter referred to as "the Company") for the quarter ended 30 June 2025 ("the Statement").
2. This Statement, which is the responsibility of the Company's management and approved by its Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). Our responsibility is to issue a report 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. 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. Attention is drawn to the fact that the figures for the three months ended 31 March 2025 as reported in the Statement are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.
5. During the previous year ended 31 March 2025, the management had identified discrepancies between physical quantity recorded in the books of account and the physical inventory. Accordingly, an expense (including indirect taxes) of Rs. 2,356.81 lakhs was recognised for the year ended 31 March 2025. Management has not identified the possible impact, if any, of the discrepancy on the prior periods presented. This constituted a departure from Indian Accounting Standard which requires correction of material prior period errors retrospectively.

Because of the matter described above, our audit opinion on the financial statements for the year ended 31 March 2025 was a qualified opinion.

Our conclusion on the Statement is qualified because of the possible effect of this matter on the comparability of the current period's figures with the corresponding figures.

6. Based on our review conducted as above, with the exception of the matter described in the preceding paragraph, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, 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



Registered Office:

14th Floor, Central B Wing and North C Wing, Nesco IT Park 4, Nesco Center, Western Express Highway, Goregaon (East), Mumbai - 400063

B S R & Co. LLP

Limited Review Report (Continued)

Kokuyo Camlin Limited

misstatement.

For **B S R & Co. LLP**

Chartered Accountants

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



Maulik Jhaveri

Partner

Mumbai

08 August 2025

Membership No.: 116008

UDIN:25116008BMOJRF1892