



## 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

28<sup>th</sup> July, 2023

**The Secretary,  
BSE Limited  
Corporate Relationship Department  
1<sup>st</sup> 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**

**Scrip Code : 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 30<sup>th</sup> June, 2023 duly approved by the Board of Directors in their Meeting held today alongwith Limited Review Report for the said period.

Further, the above said Board meeting commenced at 2:30 p.m. and concluded at 4:10 p.m.

This is for your information and record.

Thank you,

**For KOKUYO CAMLIN LIMITED**

**SHRIRAM S. DANDEKAR  
VICE CHAIRMAN & EXECUTIVE DIRECTOR**

Encl: a/a

**Statement of unaudited Financial Results for the quarter ended 30 June 2023**

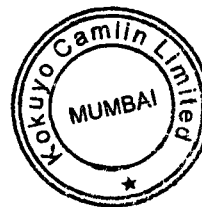
(Rs. in lakhs)

Sr. No.	Particulars	Three months ended		Year ended	
		30.06.2023 Unaudited	31.03.2023 Audited (Refer note no.2)	30.06.2022 Unaudited	31.03.2023 Audited
1	Revenue from operations				
	a) Sales	23,526.12	21,583.80	19,595.35	77,332.28
	b) Other operating income	53.24	40.80	20.45	162.04
	Total revenue from operations	23,579.36	21,624.60	19,615.80	77,494.32
2	Other income (Refer note no.3)	496.23	24.73	16.47	207.93
3	Total income (1+2)	24,075.59	21,649.33	19,632.27	77,702.25
4	Expenses				
	a) Cost of materials including packing material consumed	8,558.78	8,104.64	7,860.35	31,959.17
	b) Purchases of stock-in-trade	5,978.88	6,048.89	4,318.34	18,656.41
	c) Changes in inventories of finished goods, work-in-process and stock-in-trade	222.80	(341.82)	526.16	(1,792.30)
	d) Employee benefits expense	2,344.65	2,088.43	2,311.91	8,895.71
	e) Finance costs	114.93	151.67	110.55	444.97
	f) Depreciation and amortisation expense	424.04	423.59	423.26	1,685.29
	g) Other expenses	4,052.50	4,008.71	3,246.37	14,338.52
	Total expenses	21,696.58	20,484.11	18,796.94	74,187.77
5	Profit before tax (3 - 4)	2,379.01	1,165.22	835.33	3,514.48
6	Tax expenses				
	Current tax	570.35	344.21	-	846.62
	Deferred tax	(28.10)	(55.05)	-	223.13
7	Net profit for the period (5 - 6)	1,836.76	876.06	835.33	2,444.73
8	Other comprehensive income				
	(i) Items that will not be reclassified to profit or loss				
	-Remeasurement of net defined benefit plan	(216.17)	1.76	(26.99)	(45.51)
	-Fair value changes of equity instruments through other comprehensive income	282.40	(262.75)	(252.40)	(95.84)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.76	28.34	-	14.17
9	Total comprehensive income for the period (7 + 8)	1,903.75	643.41	555.94	2,317.55
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	-	-	-	25,254.56
12	Earnings per equity share - Basic (Rs.)	1.83	0.87	0.83	2.44
	-Diluted (Rs.)	1.83	0.87	0.83	2.44
		(Not annualised)	(Not annualised)	(Not annualised)	

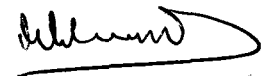
Notes:

- The above results have been reviewed by the Audit Committee and approved by the Board of directors at their meeting held on 28 July 2023. The results have been subjected to a limited review by the Statutory Auditors of the Company who have expressed an unmodified conclusion thereon.
- Figures for the quarter ended 31 March 2023 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 previous financial year. Also the figures upto the end of the third quarter had only been reviewed and not subjected to audit.
- During the current quarter, other income includes profit on sale of Talaja plant of Rs. 459.19 lakhs.
- 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.

Place : Mumbai  
Dated : 28 July 2023  
Email address for investors complaints: investorrelations@kokuyocamlin.com



FOR KOKUYO CAMLIN LIMITED



DILIP DANDEKAR  
CHAIRMAN & NON EXECUTIVE DIRECTOR

# B S R & 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 – 400063, India  
Telephone: +91 (22) 6257 1000  
Fax: +91 (22) 6257 1010

## Limited Review Report on unaudited financial results of Kokuyo Camlin Limited for the quarter ended 30 June 2023 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 2023 ("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 2023 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. 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 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



B S R & Co. LLP

**Limited Review Report (Continued)**  
**Kokuyo Camlin Limited**

contains any material misstatement.

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

*Chartered Accountants*

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



**Burjis Pardiwala**

*Partner*

Membership No.: 103595

UDIN:23103595BGTPFR7793

MUMBAI

28 July 2023