

25th July, 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,

Sub: Disclosure under Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to the provisions of regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), we hereby submit the disclosure regarding the favourable order received from the Customs, Excise and Service Tax Appellate Tribunal, Chandigarh, setting aside the Excise Duty Demand Order No. 0-14/JC/CCE/J&K/KCL/23-24 dated 22nd May, 2023, demanding to pay approximately ₹7.9 Crores under the J&K area-based exemption scheme (Notification No. 56/2002-CE) claimed by the Company's manufacturing unit at Samba, Jammu.

The details of the above order as required under Regulation 30 of Listing Regulations are given below:

| Sr. No. | Particulars | Details |
|---------|-------------------------------------|---|
| 1 | Name of the Authority | The Customs, Excise and Service Tax Appellate Tribunal, Chandigarh |
| 2 | Nature and details of the action(s) | The Company had received Excise Duty Demand Order No. 0-14/JC/CCE/J&K/KCL/23-24 dated 22 nd May, 2023 amounting to approx. ₹7.9 Crores. The demand was related to the refund claims under the J&K area-based exemption (Notification No. 56/2002-CE) |

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| | | <p>made by the Company's manufacturing unit in Samba, Jammu. The Company had challenged the order before CESTAT, Chandigarh.</p> <p>CESTAT vide Final Order No. 60879/2025 dated 17th July, 2025 has set aside the demand and remanded the matter for fresh adjudication.</p> <p>There is no enforceable demand as on date.</p> |
| 3 | Date of receipt of communication from the authority | 24 th July, 2025 |
| 4 | Details of the violation(s) / contravention(s) committed or alleged to be committed; | It was alleged by the Department that the Company had availed excess refund under the J&K area-based exemption scheme (Notification No. 56/2002-CE) without final approval of the special rate of value addition. The Department considered only the standard 36% value addition and treated the excess refund claimed by the Company—based on a higher special rate—as inadmissible, leading to the issuance of demand. |
| 5 | Impact on financial, operational, or other activities of the listed entity, quantifiable in monetary terms to the extent possible. | There is no financial or operational impact as on date. The demand of approximately ₹7.9 Crores was disclosed as a contingent liability in the financial statements of the Company. Pursuant to the favourable order passed by the CESTAT, Chandigarh, the demand has been set aside and the matter remanded for reconsideration, resulting in no enforceable liability as on date. |



KOKUYO CAMLIN LIMITED

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Website : www.kokuyocamlin.com
CIN - L24223MH1946PLC005434

Kindly take the above information on record.

Thanking You.

Yours faithfully,

FOR KOKUYO CAMLIN LIMITED

VIPUL BHOY
COMPANY SECRETARY & COMPLIANCE OFFICER