



KOKUYO CAMLIN LIMITED

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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

6th August, 2024

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

Scrip Code : 523207

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

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 30th June, 2024 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 3:00 p.m. and concluded at 5:05 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 2024

(Rs. in lakhs except earnings per share)

Sr. No.	Particulars	Three months ended			Year ended
		30.06.2024	31.03.2024	30.06.2023	31.03.2024
		Unaudited	(Refer note no.2)	Unaudited	Audited
1	Revenue from operations				
	a) Sales	22,862.13	21,672.29	23,526.12	81,381.17
	b) Other operating income	79.68	50.79	53.24	208.16
	Total revenue from operations	22,941.81	21,723.08	23,579.36	81,589.33
2	Other income (Refer note no. 3)	85.67	38.98	496.23	567.59
3	Total income (1+2)	23,027.48	21,762.06	24,075.59	82,156.92
4	Expenses				
	a) Cost of materials including packing material consumed	7,966.05	8,018.55	8,558.78	32,270.68
	b) Purchases of stock-in-trade	4,928.38	6,253.40	5,978.88	19,181.73
	c) Changes in inventories of finished goods, stock-in-trade and work-in-process	982.58	(776.64)	222.80	(2,098.06)
	d) Employee benefits expense	2,484.32	2,303.63	2,344.65	9,448.10
	e) Finance costs	160.05	178.02	114.93	422.03
	f) Depreciation and amortisation expense	535.45	542.25	424.04	1,866.22
	g) Other expenses	3,802.44	3,668.91	4,052.50	15,127.99
	Total expenses	20,859.27	20,188.12	21,696.58	76,218.69
5	Profit before tax (3 - 4)	2,168.21	1,573.94	2,379.01	5,938.23
6	Tax expenses				
	Current tax	546.24	572.42	570.35	1,491.11
	Deferred tax	(2.04)	(40.28)	(28.10)	54.43
	Prior years - income tax	-	(0.07)	-	9.49
7	Net profit for the period (5 - 6)	1,624.01	1,041.87	1,836.76	4,383.20
8	Other comprehensive income				
	(i) Items that will not be reclassified to profit or loss				
	-Remeasurement of net defined benefit plan	(96.91)	(38.09)	(216.17)	(240.71)
	-Fair value changes of equity instruments through other comprehensive income	111.76	(363.46)	282.40	(290.55)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(1.65)	(14.36)	0.76	24.69
9	Total comprehensive income for the period (7 + 8)	1,637.21	625.96	1,903.75	3,876.63
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				28,629.67
12	Earnings per equity share - Basic (Rs.)	1.62	1.04	1.83	4.37
	-Diluted (Rs.)	1.62	1.04	1.83	4.37
		(Not annualised)	(Not annualised)	(Not annualised)	

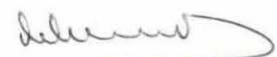
Notes:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 06 August 2024. 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 2024 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 up to the end of the third quarter of the previous financial year. Also the figures up to the end of the third quarter had only been reviewed and not subjected to audit.
- Other income for the quarter ended 30 June 2023 includes profit on sale of Taloja 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 : 06 August 2024
Email address for investors complaints/investorrelations@kokuyocamlin.com



FOR KOKUYO CAMLIN LIMITED
CIN : L24223MH1946PLC005434



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

BSR & Co. LLP

Chartered Accountants

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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 2024 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 2024 ("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 2024 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



Registered Office:

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



Maulik Jhaveri

Partner

Membership No.: 116008

UDIN:24116008BKGGERF4356

Mumbai

06 August 2024