Camlin
KOKUYO

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

27th July, 2022

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 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, 2022 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 of Directors Meeting commenced at 12.15 p.m. and concluded at 2.15 p.m.

This is for your information and record.

Thank you,

For KOKUYO CAMLIN LIMITED

HINAL CHHEDA
COMPANY SECRETARY & COMPLIANCE OFFICER

Encl: a/a

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

Statement of unaudited Financial Results for the quarter ended 30 June 2022

(Rs. in lakhs)

Sr. No.	Particulars	Three months ended			Year ended
		30.06.2022 Unaudited	31.03.2022 Audited (Refer note no.2)	30.06.2021 Unaudited	31.03.2022 Audited
1	Revenue from operations				
	a) Sales	19,595.35	16,228.43	7,049.24	50,650.37
	b) Other operating income	20.45	166.67	9.50	196.86
	Total revenue from operations	19,615.80	16,395.10	7,058.74	50,847.23
2	Other income	16.47	55.48	4.71	71.21
3	Total income (1+2)	19,632.27	16,450.58	7,063.45	50,918.44
4	Expenses				
	a) Cost of materials including packing material consumed	7,860.35	6,362.23	2,229.11	19,937.45
	b) Purchases of stock-in-trade	4,318.34	4,522.17	1,626.68	10,787.65
	c) Changes in inventories of finished goods, work-in-process and stock-in-trade	526.16	(300.51)	544.61	521.60
	d) Employee benefits expense	2,311.91	1,985.46	1,725.17	8,012.06
	e) Finance costs	110.55	102.55	136.57	425.49
	f) Depreciation and amortisation expense	423.26	426.87	445.62	1,769.34
	g) Other expenses	3,246.37	3,058.14	1,829.46	9,937.70
	Total expenses	18,796.94	16,156.91	8,537.22	51,391.29
5	Profit/ (loss) before tax (3 - 4)	835.33	293.67	(1,473.77)	(472.85)
6	Tax expenses (Refer note no. 4)				
	Current tax	-	-	-	-
	Deferred tax-credit	-	-	-	-
7	Net profit / (loss) for the period (5 - 6)	835.33	293.67	(1,473.77)	(472.85)
8	Other comprehensive income / (loss)				
	(i) Items that will not be reclassified to profit or loss				
	-Remeasurement of net defined benefit plan	(26.99)	15.59	11.65	57.20
	-Fair value changes of equity instruments through other comprehensive income	(252.40)	77.57	370.00	0.74
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
9	Total comprehensive income / (loss) for the period (7 + 8)	555.94	386.83	(1,092.12)	(414.91)
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	-	-	-	22,937.01
12	Earnings per equity share - Basic (Rs.)	0.83	0.29	(1.47)	(0.47)
	-Diluted (Rs.)	0.83	0.29	(1.47)	(0.47)
		(Not annualised)	(Not annualised)	(Not annualised)	

Notes:

1 The above results have been reviewed by the Audit Committee and approved by the Board of directors at their meeting held on 27 July 2022.The results have been subjected to a limited review by the Statutory Auditors of the Company who have expressed an unmodified conclusion thereon.

2 Figures for the quarter ended 31 March 2022 are the balancing figures between audited figures in respect of previous 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.

3 Figures of corresponding previous year's quarter are not comparable due to impact of Covid 19 during that period.

4 No provision for current tax has been made for the quarter ended 30 June 2022 and recognition of deferred tax assets has been restricted to the extent of deferred tax liability as at 30 June 2022 considering the estimated future taxable income.

5 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.

FOR KOKUYO CAMLIN LIMITED

Kokuyo Camlin Limited MUMBAI

DILIP DANDEKAR
CHAIRMAN & NON EXECUTIVE DIRECTOR

Place : Mumbai
Dated : 27 July 2022
Email address for investors complaints: investorrelations@kokuyocamlin.com

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 - 400 063, 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 2022 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of Kokuyo Camlin Limited

1. We have reviewed the accompanying Statement of unaudited financial results of Kokuyo Camlin Limited ("the Company") for the quarter ended 30 June 2022 ("the Statement").

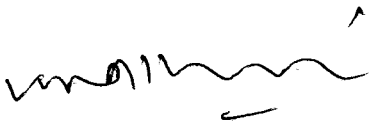
2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "*Interim Financial Reporting*" ("Ind AS 34"), prescribed under 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. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is 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.

4. Attention is drawn to the fact that the figures for the three months ended 31 March 2022 as reported in these unaudited financial results 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 applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 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
UDIN:22046476ANRSTO2132

Mumbai
27 July 2022