

29th January, 2021

**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

Scrip Code : KOKUYOCMLN

Dear Sir/Madam,

Sub : Unaudited Financial Results for the third quarter and nine months ended 31st December, 2020

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose a copy of Unaudited Financial Results for the third quarter and nine months ended 31st December, 2020 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 12.30 p.m. and concluded at 4.00 p.m.

This is for your information and record.

Thank you,

for KOKUYO CAMLIN LIMITED



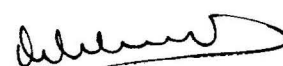
**RAVINDRA DAMLE
VICE PRESIDENT (CORPORATE)
& COMPANY SECRETARY**

Encl: a/a

Statement of Unaudited Financial Results for the quarter and nine months ended 31 December 2020

(Rs. in lakhs)

Sr. No.	Particulars	Three months ended			Nine months ended		Year ended
		31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	31.03.2020
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from operations						
	a) Sales	10,074.37	9,841.21	14,960.20	27,098.95	48,856.45	63,297.15
	b) Other operating income	4.92	1.49	26.23	6.41	105.37	106.34
	Total revenue from operations	10,079.29	9,842.70	14,986.43	27,105.36	48,961.82	63,403.49
2	Other income	4.98	7.05	6.07	31.62	21.48	81.23
3	Total income (1+2)	10,084.27	9,849.75	14,992.50	27,136.98	48,983.30	63,484.72
4	Expenses						
	a) Cost of materials including packing material consumed	3,784.69	3,123.67	6,453.30	8,838.39	16,747.39	22,772.37
	b) Purchases of stock-in-trade	1,032.50	1,528.65	4,015.23	3,589.20	9,895.44	14,367.79
	c) Changes in inventories of finished goods, work-in-process and stock-in-trade	503.70	974.07	(1,809.14)	3,169.74	2,716.80	935.52
	d) Employee benefits expense	2,010.62	1,659.37	2,196.70	5,456.85	6,358.92	8,330.29
	e) Finance costs	195.59	242.03	165.46	739.31	699.83	971.93
	f) Depreciation and amortisation expense	456.37	463.26	489.08	1,375.57	1,462.74	1,927.76
	g) Other expenses	1,974.57	2,380.20	3,608.95	6,282.49	10,188.07	13,300.61
	Total expenses	9,958.04	10,371.25	15,119.58	29,451.55	48,069.19	62,606.27
5	Profit /(Loss) before tax (3 - 4)	126.23	(521.50)	(127.08)	(2,314.57)	914.11	878.45
6	Tax expenses (Refer note no. 3)						
	Current tax	-	685.65	(28.26)	-	156.77	84.25
	Deferred tax	-	(222.68)	18.57	(349.39)	180.64	251.93
	Prior years - income tax	-	-	106.65	-	106.65	106.65
7	Net profit /(loss) for the period (5 - 6)	126.23	(984.47)	(224.04)	(1,965.18)	470.05	435.62
8	Other comprehensive income						
	(i) Items that will not be reclassified to profit or loss						
	-Remeasurement of net defined benefit plan	(12.80)	(9.60)	(38.37)	(38.40)	(115.12)	(314.15)
	-Fair value changes of equity instruments through other comprehensive income	61.60	502.66	235.60	672.26	276.27	(90.17)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	0.44	1.06
9	Total comprehensive income /(loss) for the period (7 + 8)	175.03	(491.41)	(26.81)	(1,331.32)	631.64	32.36
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	1,003.04	1,003.04
11	Other equity	-	-	-	-	-	23,916.92
12	Earnings per equity share - Basic (Rs.)	0.13	(0.98)	(0.22)	(1.96)	0.47	0.43
	-Diluted (Rs.)	0.13	(0.98)	(0.22)	(1.96)	0.47	0.43
		(Not annualised)	(Not annualised)	(Not annualised)	(Not annualised)	(Not annualised)	

Notes:

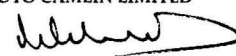
- 1 The above results have been reviewed by the Audit Committee and approved by the Board of directors at their meeting held on 29 January 2021 . The results have been subjected to a limited review by the Statutory Auditors of the Company who have expressed an unmodified conclusion thereon.
- 2 The Company's operations and financial results for the quarter and nine months ended 31 December 2020 have been adversely impacted by the lockdown imposed to contain the spread of COVID-19 pandemic. The operations gradually resumed with requisite safety precautions during the period with limited manpower and disruption in supply chain. The company has considered the possible effects that may arise due to COVID-19 pandemic on the financial results based on the internal and external information up to the date of Financial Results and does not expect significant impact on carrying value of assets. The company continues to closely monitor the economic effects while taking steps to improve its execution efficiencies and the financial outcome. In view of the above the results for the quarter and nine months ended 31 December 2020 are not comparable with those of the previous period.
- 3 The Company has revised its annual projections of taxable income and consequently also revised the estimate of the weighted average annual income tax rate expected for the full financial year. Accordingly, the current tax credit amount recorded had been reversed in the previous quarter and recognition of deferred tax assets has been restricted to the extent of deferred tax liability as at 31 December 2020
- 4 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.
- 5 Previous period figures have been reclassified in conformity with the classification of the current period results.

Place : Mumbai

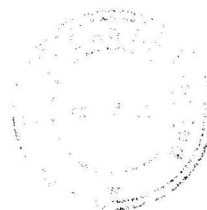
Dated : 29 January 2021

Email address for investors complaints: investorrelations@kokuyocamlin.com

FOR KOKUYO CAMLIN LIMITED



DILIP DANDEKAR
CHAIRMAN & 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 - 400 063

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Limited review report on unaudited quarterly financial results and year-to-date results under Regulation 33 of the SEBI (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 31 December 2020 and year to date results for the period from 1 April 2020 to 31 December 2020 ("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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. 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. 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 SEBI (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 Digitally signed by
VIJAY MATHUR
Date: 2021.01.29
16:08:23 +05'30'

Vijay Mathur

Partner

Membership No: 046476

UDIN: 21046476AAAABI2069

Mumbai
29 January 2021

Registered Office: