



KOKUYO CAMLIN LIMITED

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MIDC, Andheri (East), Mumbai - 400 093. INDIA
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E-mail : info@kokuyocamlin.com
Website : www.kokuyocamlin.com
CIN - L24223MH1946PLC005434

31st January, 2023

**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,

Sub : Unaudited Financial Results for the third quarter and nine months ended 31st December, 2022

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, 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 2.10 p.m. and concluded at 3.05 p.m.

This is for your information and record.

Thank you,

for KOKUYO CAMLIN LIMITED

**HINAL CHHEDA
COMPANY SECRETARY & COMPLIANCE OFFICER**

Encl: a/a

Statement of Unaudited Financial Results for the quarter and nine months ended 31 December 2022

(Rs. in lakhs)

Sr. No.	Particulars	Three months ended			Nine months ended		Year ended
		31.12.2022 Unaudited	30.09.2022 Unaudited	31.12.2021 Unaudited	31.12.2022 Unaudited	31.12.2021 Unaudited	31.03.2022 Audited
1	Revenue from operations						
	a) Sales	17,209.98	18,943.15	14,256.93	55,748.48	34,421.94	50,650.37
	b) Other operating income	59.25	41.54	9.88	121.24	30.19	196.86
	Total revenue from operations	17,269.23	18,984.69	14,266.81	55,869.72	34,452.13	50,847.23
2	Other income	171.46	3.66	5.32	191.59	15.73	71.21
3	Total income (1+2)	17,440.69	18,988.35	14,272.13	56,061.31	34,467.86	50,918.44
4	Expenses						
	a) Cost of materials including packing material consumed	7,887.68	8,106.50	6,437.81	23,854.53	13,575.22	19,937.45
	b) Purchases of stock-in-trade	4,244.63	4,044.55	3,034.70	12,607.52	6,265.48	10,787.65
	c) Changes in inventories of finished goods, work-in-process and stock-in-trade	(1,531.99)	(444.65)	(865.40)	(1,450.48)	822.11	521.60
	d) Employee benefits expense	2,198.21	2,297.16	2,197.48	6,807.28	6,026.60	8,012.06
	e) Finance costs	99.63	83.12	75.00	293.30	322.94	425.49
	f) Depreciation and amortisation expense	414.47	423.97	447.10	1,261.70	1,342.47	1,769.34
	g) Other expenses	3,577.64	3,514.19	2,706.97	10,338.20	6,879.56	9,937.70
	Total expenses	16,890.27	18,024.84	14,033.66	53,712.05	35,234.38	51,391.29
5	Profit/ (loss) before tax (3 - 4)	550.42	963.51	238.47	2,349.26	(766.52)	(472.85)
6	Tax expenses (Refer note no. 3)						
	Current tax	156.51	345.90	-	502.41	-	-
	Deferred tax	43.68	234.50	-	278.18	-	-
7	Net profit / (loss) for the period (5 - 6)	350.23	383.11	238.47	1,568.67	(766.52)	(472.85)
8	Other comprehensive income / (loss)						
	(i) Items that will not be reclassified to profit or loss						
	-Remeasurement of net defined benefit plan	(14.32)	(5.96)	16.09	(47.27)	41.61	57.20
	-Fair value changes of equity instruments through other comprehensive income	336.40	82.91	(423.60)	166.91	(76.83)	0.74
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(41.05)	26.88	-	(14.17)	-	-
9	Total comprehensive income / (loss) for the period (7 + 8)	631.26	486.94	(169.04)	1,674.14	(801.74)	(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	1,003.04	1,003.04
11	Other equity	-	-	-	-	-	22,937.01
12	Earnings per equity share - Basic (Rs.)	0.35	0.38	0.24	1.56	(0.76)	(0.47)
	-Diluted (Rs.)	0.35	0.38	0.24	1.56	(0.76)	(0.47)
		(Not annualised)	(Not annualised)	(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 31 January 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 of corresponding previous period's nine months are not comparable due to impact of Covid 19 during that period.
- 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 Company has recorded current tax (after setting off carried forward losses) and deferred tax in the quarter and nine months ended 31 December 2022.
- 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 : 31 January 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 - 400 063, India

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Limited Review Report on unaudited financial results of Kokuyo Camlin Limited for the quarter ended 31 December 2022 and year to date results for the period from 01 April 2022 to 31 December 2022 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 31 December 2022 and year to date results for the period from 01 April 2022 to 31 December 2022 ("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. 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 contains any material misstatement.

For B S R & Co. LLP

Chartered Accountants

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

Burjis Pardiwala

Partner

Mumbai, Maharashtra

31 January 2023

Membership No.: 103595

UDIN: 23103595BGTPEE2993