



KAYCEE INDUSTRIES LTD.

Regd. Off.: Old Kamani Chambers, 32, Ramjibhai Kamani Road, Ballard Estate, Mumbai-400 001.
Tel. : +91-22-2261 3521 / 22 / 23 • Fax : +91-22-2261 6106 • E-mail : sales@kayceeindustries.com
Web : www.kayceeindustries.com • CIN No. : L70102MH1942PLC006482

February 02, 2024

To,
THE CORPORATE RELATIONSHIP DEPT
M/s. BSE Limited,
I Floor, New Trading Ring,
Rotunda Building,
P.J. Towers, Dalal Street,
Fort, Mumbai - 400 001.
SCRIP CODE: 504084

Dear Sir,

Sub: Outcome of Board Meeting
Ref: Our letter dated December 26, 2023

This is to inform in terms of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015 ("SEBI LODR Regulations") and with reference to our letter referred above that the Board of Directors of the Company at their meeting held today i.e. February 02, 2024, considered and approved Un-audited Financial Results as required under Regulations 33 of SEBI (LODR) Regulations for the Quarter and Nine months ended December 31, 2023 together with the Limited Review report of the Statutory Auditor of the Company.

Enclosed herewith above approved Un-audited Financial Results along with the Limited Review Report of the statutory auditor for your records and dissemination to the stakeholders. A copy of the same will be uploaded on the Company's website <http://www.kayceeindustries.com>.

Further, Pursuant to Regulation 47 of SEBI LODR Regulations an extract of the aforesaid financial results in the manner prescribed under the SEBI Listing Regulations will be published in relevant newspapers within time stipulated.

The Meeting commenced at 1.00 P.M. and closed at 1.50 P.M.

The above is for information and dissemination to the public at large.

For Kaycee Industries Limited



Mohit Premchand Dubey
Company Secretary & Compliance Officer
ACS 67363

Encl: As above

KAYCEE INDUSTRIES LIMITED

Legal office : Old Kamani Chambers, 33- Ramji Bhai Kamani Marg, Ballard estate Mumbai - 400001.
 CIN NO : L70102MH1942PLC006482

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2023

(Rs. In Lakhs) except Earnings per share

PARTICULARS	STANDALONE					
	Quarter Ended			Nine Months Ended		
	31.12.2023 (Unaudited)	30.09.2023 (Unaudited)	31.12.2022 (Unaudited)	31.12.2023 (Unaudited)	31.12.2022 (Unaudited)	31.03.2023 (Audited)
1 Revenue From Operation (Net)	1225.07	1177.49	1017.98	3533.80	3052.17	4177.56
Other Income	13.99	16.54	14.76	45.72	42.83	56.62
Total Income	1239.06	1194.03	1032.74	3579.52	3095.00	4234.18
2 Expenditure:						
a) Cost of Material Consumed	721.94	799.58	645.88	2214.27	1990.75	2644.06
b) Change in Inventory of Finished goods, WIP	43.67	(61.16)	(6.70)	(4.75)	(69.22)	(14.51)
c) Employees Benefit expenses	114.01	107.65	110.59	328.22	333.55	421.80
d) Finance Cost	10.34	10.40	0.67	31.68	2.94	6.21
e) Depreciation and amortisation expenses	26.63	26.45	8.22	78.79	23.72	48.99
f) Other Expenditure	183.28	179.49	152.47	534.60	458.46	650.09
Total Expenses	1099.87	1062.41	911.13	3182.81	2740.20	3756.64
3 Profit/(Loss) before exceptional items and tax (1 - 2)	139.19	131.62	121.61	396.71	354.80	477.54
4 Less : - Exceptional Items	0.00	0.00	(1.51)	0.00	(1.51)	(1.51)
5 Profit/(Loss) before Tax (3-4)	139.19	131.62	123.12	396.71	356.31	479.05
6 Income Tax expenses						
a) Current Tax	31.51	33.12	32.58	96.32	91.81	122.21
b) Deferred Tax	2.44	(1.43)	5.45	8.31	4.18	7.40
Total Tax Expenditure (6a + 6b)	33.95	31.69	38.03	104.63	95.99	129.61
7 Net Profit / (Loss) for the period from Continuing Operations (5 - 6)	105.24	99.93	85.09	292.08	260.32	349.44
8 Net Profit / (Loss) for the period from discontinuing Operations before tax	0.00	0.00	0.00	0.00	0.00	0.00
9 Tax Expenses on discontinuing Operations	0.00	0.00	0.00	0.00	0.00	0.00
10 Net Profit / (Loss) for the period before Minority Interest and Associate share of profit & Loss	105.24	99.93	85.09	292.08	260.32	349.44
11 Other Comprehensive Income						
A (i) Items that will not be reclassified to Profit and Loss	0.00	0.00	0.00	0.00	0.00	3.40
(ii) Income tax Related to Items that will not be reclassified to Statement of Profit and Loss	0.00	0.00	0.00	0.00	0.00	(0.85)
B (i) Items that will reclassified to Profit and Loss	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Income tax Related to Items that will be reclassified to Statement of Profit and Loss	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00	2.55
12 Total Comprehensive Income/(Loss) (10 + 11)	105.24	99.93	85.09	292.08	260.32	351.99
13 Paid-up Equity share capital (Face Value of Rs. 100 per share)	63.47	63.47	63.47	63.47	63.47	63.47
14 Other Equity	2,168.12	2,062.88	1,822.45	2,168.12	1,822.45	1,914.12
15 Basic and Diluted Earnings per share (of Rs. 100/- each) not annualized	165.81	157.44	134.06	460.19	410.15	550.56



1 The Unaudited Standalone Financial Results have been prepared in accordance with the recognition and measurement principles provided in Indian Accounting Standards (IndAS), the provisions of
2 the Companies Act, 2013 (the Act), as applicable and guidelines issued by the Securities and Exchange Board of India (SEBI) under SEBI (Listing Obligations and Disclosure Requirements)
3 Regulations, 2015, [SEBI (LODR) Regulations, 2015] as amended

4 The above statement of standalone financial results were reviewed and recommended by the Audit Committee of the Board on 2nd February, 2024 and subsequently approved by the Board of
5 Directors at their meeting held on 2nd February 2024. The Statutory auditors have carried out a limited review of the results for the quarter ended December 31, 2023 in terms of Regulation 33 of
6 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and have expressed an unmodified report on the above results.

7 In accordance with the Regulation 33 of the SEBI (LODR) Regulations 2015, the above unaudited standalone financial results of the company are posted on the company's website
8 www.kayceeindustries.com and on the website of BSE www.bseindia.com where the company's shares are listed

9 The company is engaged in manufacture of Electrical Installation products which is considered to be the only reportable business segment as per INDAS 108 "Segment Reporting".
10 The previous periods' figures have been re-grouped and re-classified wherever required to conform to current periods' classification.

MUMBAI

Dated : 2nd February 2024



FOR KAYCEE INDUSTRIES LIMITED

JITENDRA VAKHARIA
DIRECTOR
DIN NO. 00047777



INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY AND NINE MONTHS UNAUDITED STANDALONE FINANCIAL RESULTS OF THE COMPANY PURSUANT TO REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

Review Report To

The Board of Directors of
Kaycee Industries Limited, Mumbai

1. We have reviewed the accompanying statement of unaudited financial results of Kaycee Industries Limited ("the Company") for the quarter and nine months ended 31 December 2023 ("the Statement") being submitted by Company to the Stock Exchange pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulation"), read with SEBI Circular No. CIR/CFD/CMDI/44/2019 dated 29th March, 2019 ("the Circular").

2. The preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34, "*Interim Financial Reporting*", (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report on these financial statements based on our review.

3. We conducted our review in accordance with the Standard on Review Engagement (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 financial statements are 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.

R.SUBRAMANIAN AND COMPANY LLP
(Formerly known as R. Subramanian and Company)
Chartered Accountants

No.6, Krishnaswamy Avenue
Luz, Mylapore, Chennai 600 004
Phone: 24992261 / 24991347 / 24994231
Fax:91-044-24991408
E.Mail ID: rs@rscompany.co.in
Website : www.rscompany.co.in
LLPIN: AAG-3873

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian accounting standards ('Ind AS') prescribed under Section 133 of the Companies Act 2013 read with relevant rules issued thereunder and other recognized 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 M/s R Subramanian and Company LLP
Chartered Accountants
Firm Registration No. 004137S/S200041

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SUBRAMANIAN

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KARTIK SUBRAMANIAN
Date: 2024.02.02 13:35:31
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Kartik Subramanian
Partner

Membership Number: 209698

Unique Document Identification Number (UDIN): 24209698BKAGNZ8257

Place : Mumbai

Date : 02 Feb 2024