



# KAYCEE INDUSTRIES LIMITED

Regd. Office: Old Kamani Chamber, 32, Ramjibhai Kamani Road, Ballard Estate,  
Mumbai-400 001. Tel.: +91-22-2261 3521 / 6666 3521 / 22 / 23

February 05, 2025

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 January 16, 2025**

We wish to inform pursuant to Regulation 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“**LODR Regulations**”) that the Board of Directors of the Company at their meeting held today i.e., February 05, 2025, has transacted the following business :-

- 1) Approved the unaudited Standalone and Consolidated financial results for the Quarter and Nine Months ended December 31, 2024 in terms of Regulation 33 of LODR Regulations and in pursuance of which, we have enclosed the following:
  - Enclosed the financial results for the Quarter and Nine Months ended December 31, 2024 along with the Limited Review Report.
  - Financial Results will be uploaded in the Company's website <http://www.kayceeindustries.com>.
  - Further, Pursuant to Regulation 47 of SEBI LODR Regulations disclosures prescribed under the SEBI Listing Regulations will be published in relevant newspapers within time stipulated.

Further, we would like to confirm that the Statutory Auditors have issued Limited Review Reports with unmodified opinion on the financial results of the Company for the quarter ended December 31, 2024, pursuant to Regulation 33(3)(d) of the SEBI Listing Regulations



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- 2) Re-Appointment of Mrs. Priya Bhansali as an independent director for the second term with effect from May 12, 2025. The term of her appointment as an independent director will be for a period of 5 (Five) years, subject to the approval of shareholders. Disclosures required under SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024 are appended herewith as Annexure -A.

Mrs. Priya Bhansali has confirmed that she has not been debarred from holding the office of director by virtue of any SEBI order or any other such authority.

The Meeting commenced at 12:00 Noon and closed at 3:10 P.M.

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

For **Kaycee Industries Limited**

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**Sanjay Prasath Narasimhan**  
**Company Secretary & Compliance Officer**  
**ICSI Membership Number: - ACS 71514**

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**FACTORY & SALES OFFICE** : 24,26,27/19, Wimco Naka, Near R.K. CNG Pump, Ambernath (West),  
Thane- 421 501. Tel : (0251)2991734 / 7410033051 / 7410033052 / 7410033053 / 7410033055  
E-mail: [cs@kayceeindustries.com](mailto:cs@kayceeindustries.com) / Web: [www.kayceeindustries.com](http://www.kayceeindustries.com)  
CIN: L70102MH1942PLC006482

## Annexure A

### Disclosures under SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024

Sr.No	Name of the Appointee	CA Priya Bhansali
1.	Reason for Change viz., appointment, resignation, removal, death or otherwise;	Re-Appointment of second term (Non-executive Independent Director)
2.	Date of Appointment(as applicable) & term of appointment	With effect from 12.05.2024. (five years subject to shareholders approval)
3.	Brief Profile (In case of Appointment)	<ul style="list-style-type: none"> <li>➤ CA Priya Bhansali is a graduate in Bachelor of Commerce from Madras University and a Chartered Accountant.</li> <li>➤ She is presently working as Managing Partner in Kumbhat &amp; Co., a practicing firm of Chartered Accountants.</li> <li>➤ She has Expertise in Direct Taxes, Management Assurance Audit, Joint Ventures and FDI, International Taxation with over 36 years of experience as a Chartered accountant.</li> <li>➤ She is holding directorship in Salzer Electronics Limited, Sakthi Sugars Limited, Sakthi Finance Limited and Bannari Amman Spinning Mills Limited.</li> </ul>
4.	Disclosure of relationships between directors (in case of appointment of a Director)	Nil

# R.SUBRAMANIAN AND COMPANY LLP

CHARTERED ACCOUNTANTS

LLPIN: AAG-3873

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Tel: 044-24992261 / 24991347 | info@rscompany.co.in | www.rscompany.co.in

## INDEPENDENT AUDITOR'S REVIEW REPORT

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

To

The Board of Directors

Kaycee Industries Limited, Mumbai

#### 1. Report on Standalone Financial Results

##### 1.1 Introduction

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Kaycee Industries Limited** ("the Company") for the quarter ended 31<sup>st</sup> December 2024 and for the period from 1<sup>st</sup> April 2024 to 31<sup>st</sup> December 2024 ("the Statement"), being submitted by the Company pursuant to the requirements of **Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015** as amended (the "Listing Regulations") read with SEBI Circular No. CIR/CFD/CMDU/44/2019 dated 29th March, 2019 ("the Circular").

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

##### 1.2 Scope of Review

We conducted our review 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

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Registered Office: No. 6, Krishnaswamy Avenue, Luz, Mylapore, Chennai – 600 004

Bengaluru

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Mumbai

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review procedures. A review is substantially less in scope than an audit conducted in accordance with **Standards on Auditing (SAs)** 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.

### **1.3 Conclusion**

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with the applicable Indian Accounting Standards 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

**KARTIK**  
**SUBRAMANIAN**

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KARTIK SUBRAMANIAN  
Date: 2025.02.05  
13:22:16 +05'30'

**Kartik Subramanian**

Partner

Membership No: 209698

UDIN: 25209698BMMBFV4412

Place: Mumbai

Date: 05th February 2025

## KAYCEE INDUSTRIES LIMITED

## STANDALONE STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE 3rd QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2024

CIN NO : L70102MH1942PLC006482

(Rs. In Lakhs) except Earnings per share

PARTICULARS	STANDALONE					
	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)
1 Revenue From Operation (Net)	1186.77	1334.47	1225.07	3782.29	3533.80	4880.55
Other Income	7.38	25.08	13.99	52.46	45.72	63.04
Total Income	1194.15	1359.55	1239.06	3834.75	3579.52	4943.59
2 Expenditure:						
a) Cost of Material Consumed	693.50	827.26	721.94	2211.95	2214.27	3071.61
b) Change in Inventory of Finished goods, WIP	4.28	(41.50)	43.67	(4.37)	(4.75)	(34.45)
c) Employees Benefit expenses	133.39	119.38	114.01	373.29	328.22	435.17
d) Finance Cost	9.80	9.33	10.34	28.67	31.68	41.33
e) Depreciation and amortisation expenses	29.78	28.05	26.63	85.80	78.79	104.97
f) Other Expenditure	190.87	214.34	183.28	602.47	534.60	730.32
Total Expenses	1061.62	1156.86	1099.87	3297.81	3182.81	4348.95
3 Profit/(Loss) before exceptional items and tax (1 - 2)	132.53	202.69	139.19	536.94	396.71	594.64
4 Less :- Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5 Profit/(Loss) before Tax (3-4)	132.53	202.69	139.19	536.94	396.71	594.64
6 Tax expenses						
a) Current Tax	37.91	51.01	31.51	139.69	96.32	152.23
b) Deferred Tax	(2.50)	(1.61)	2.44	(3.31)	8.31	(7.05)
Total Tax Expenditure (6a + 6b)	35.41	49.40	33.95	136.38	104.63	145.18
7 Net Profit/( Loss ) for the period from Continuing Operations (5 - 6)	97.12	153.29	105.24	400.56	292.08	449.46
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	97.12	153.29	105.24	400.56	292.08	449.46
11 Other Comprehensive Income						
A (i) Items that will not be reclassified to Profit and Loss	(0.81)	0.83	0.00	0.38	0.00	(7.80)
(ii) Income tax Related to Items that will not be reclassified to Statement of Profit and Loss	0.20	(0.21)	0.00	(0.10)	0.00	1.96
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	(0.61)	0.62	0.00	0.28	0.00	(5.84)
12 Total Comprehensive Income/(Loss) (10 + 11)	96.51	153.91	105.24	400.84	292.08	443.62
13 Paid-up Equity share capital (Face Value of Rs.10 per share) - Refer note 7 below	317.35	317.35	317.35	317.35	317.35	317.35
14 Other Equity	2,403.15	2,306.64	2,168.12	2,403.15	2,168.12	2,319.66
15 Earning per Share (EPS) Basic & Diluted - Refer note 7 below	3.06	4.83	3.32	12.62	9.20	14.16



**Notes**

- The Unaudited Standalone Financial Results have been prepared in accordance with the recognition and measurement principle provided in Indian Accounting Standards (IndAS), the provisions of 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) Regulations 2015. [SEBI (LODR) Regulations, 2015] as amended
- The above statement of standalone financial results were reviewed and recommended by the Audit Committee of the Board on 5th Feb 2025 and subsequently approved by the Board of Directors at their meeting held on 5th Feb 2025. The Statutory auditors have carried out a limited review of the results for the quarter ended December 31, 2024.
- 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 www.kayceeindustries.com and on the website of BSE www.bseindia.com where the company's shares are listed
- 4 Business Segment**
- Based on the management approach as defined in IND AS 108 - Operating Segments, the Chief Operating Decision Maker (CODM) evaluates the Company's performance and allocates resources based on analysis of various performance indicators by business segments. The CODM has identified 2 business segments, Manufactured products and Trading products, as the reportable business segments in accordance with IND AS 108. Accordingly, the information for these segments have been presented. The accounting principles used in the preparation of the financial statements are consistently applied to record revenue and expenditure in individual segments.
- Most of the assets, liabilities of the reportable segments are interchangeable and are not practically allocable and any forced allocation would not result in any meaningful segregation. Accordingly, segment assets & liabilities have not been presented.

Particulars	Quarter ended			Nine Months Ended		Year-ended
	31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)
<b>Segment Revenue</b>						
<i>Manufacturing segment</i>	889.96	958.22	886.38	2875.72	2594.73	3,584.59
<i>Trading segment</i>	296.81	376.25	338.69	906.57	939.07	1,295.96
<b>Gross Total</b>	1,186.77	1,334.47	1,225.07	3,782.29	3,533.80	4,880.55
Less : Intersegment transfers	-	-	-	-	-	-
<b>Net Total</b>	1,186.77	1,334.47	1,225.07	3,782.29	3,533.80	4,880.55
<b>Segmental results - EBIT</b>						
<i>Manufacturing segment</i>	120.25	168.38	118.17	465.55	325.39	494.41
<i>Trading segment</i>	14.7	18.56	17.37	47.60	57.28	78.52
<b>Total Segmental Profit before Interest and Tax</b>	134.95	186.94	135.54	513.15	382.67	572.92
(i) Finance cost	-9.8	-9.33	-10.33	-28.67	-31.68	-41.33
(ii) Interest income	-1.04	12.46	3.08	22.18	14.05	22.21
(iii) Other Un-allocable income (net of expenditure)	8.42	12.62	10.89	30.28	31.66	40.83
<b>Profit before tax from continuing operations</b>	132.53	202.69	139.18	536.94	396.7	594.63
(i) Current tax	37.91	51.01	31.51	139.69	96.32	152.23
(ii) Deferred tax	-2.50	-1.61	2.43	-3.31	8.30	-7.05
<b>Profit from continuing operations</b>	97.12	153.29	105.24	400.56	292.08	449.46
<b>Profit from discontinued operations</b>	-	-	-	-	-	-
<b>Profit for the period</b>	97.12	153.29	105.24	400.56	292.08	449.46



*[Handwritten signature]*

5 The Authorized share capital of the company has increased from Rs. 97,50,000 consisting of 97,500 Equity Shares of Rs.100/- each to Rs.4,00,00,000 consisting of 4,00,000 Equity Shares of Rs.100/- each. Further to the sub-division of 1 Equity Share of the Company having a face value of Rs. 100/- each fully paid up into 10 Equity Shares having a face value of Rs.10/- fully paid, the Authorized Share Capital of the Company currently stands at Rs. 4,00,00,000 (Rupees Four Crores) divided into 40,00,000 (Forty Lakhs) Equity Shares of face value of Rs. 10/- each .

6 The company has allotted 25,38,800 fully paid-up Bonus Equity Shares of face the value of 10/- each in the ratio 4:1 i.e.. 4 (Four) new fully paid-up Equity Shares of Rs. 10/- (Rupees Ten) each for every 1 existing fully paid-up Equity Share of Rs. 10/- (Rupees Ten) each held by the shareholders of Company as on the record date i.e. July 06, 2024. Therefore the issued and paid up equity share capital of the company has increased to 31,73,500 shares of Rs. 10 each totalling to Rs. 3,17,35,000/- as of date.

7 Post the allotment of bonus shares and split of the equity shares on record date i.e. 06 July 2024, the paid up equity share capital has increased to Rs. 3,17,35,000/- (31,73,500 shares of Rs. 10 each) and EPS (basic and diluted) for all the reported period has been calculated on the enhanced equity shares i.e. 31,73,500 shares.

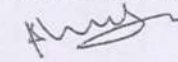
8 On October 17, 2024, Kaycee Industries Limited successfully completed an investment to acquire a 30% stake, on a fully diluted basis, in Ultrafast Chargers Private Limited. This acquisition was made for a consideration of ₹8 crores which was structured in form of Equity and Optionally Convertible Debentures (OCD). Ultrafast Chargers Private Limited, a Bangalore-based start-up, specializes in manufacturing high-end DC fast charging stations for electric vehicles in India. With this strategic investment, Ultrafast Chargers Private Limited is now recognized as an Associate Entity of Kaycee Industries Limited, in accordance with Regulation 2(1)(b) of the SEBI LODR Regulation and Section 2(6) of the Companies Act, 2013.

9 The previous periods' figures have been re-grouped and re-classified wherever required to conform to current periods' classification.

MUMBAI

Dated : 5th Feb 2025

FOR KAYCEE INDUSTRIES LIMITED



D Rajesh Kumar  
DIRECTOR  
DIN NO.00003126





**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY AND YEAR-TO-DATE UNAUDITED CONSOLIDATED FINANCIAL RESULTS OF THE COMPANY PURSUANT TO REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015**

**2. Report on Consolidated Financial Results**

**2.1 Introduction**

We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Kaycee Industries Limited** ("the Parent") and its associate (collectively referred to as "the Group") for the quarter ended 31<sup>st</sup> December 2024 and for the period from 1<sup>st</sup> April 2024 to 31<sup>st</sup> December 2024, being submitted by the Parent pursuant to the requirements of **Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015** as amended.

This Statement, which is the responsibility of the Parent's management and has been approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in **Indian Accounting Standard (Ind AS) 34, "Interim Financial Reporting"**, prescribed under **Section 133 of the Companies Act, 2013** read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

**2.2 Scope of Review**

We conducted our review in accordance with **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 (SAs)** 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.

We also performed procedures in accordance with the circular issued by the **Securities and Exchange Board of India** under **Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**, as amended, to the extent applicable.

The list of entities included in the unaudited consolidated results:

Name of the Entity	Nature of Relationship
Kaycee Industries Limited	Parent Company
Ultrafast Chargers Private Limited	Associate Company

### **2.3 Other Matters**

We did not review the interim financial results of **Ultrafast Chargers Private Limited, the associate**, included in the consolidated financial results. The consolidated financial results of the parent include the loss of Rs. 3.43 lacs of the associate company for the quarter ended 31<sup>st</sup> December 2024 and for the period from 1<sup>st</sup> April 2024 to 31<sup>st</sup> December 2024. These financial results have been reviewed by other auditors whose reports have been furnished to us, and our conclusion on the statement, in so far as it relates to the amounts and disclosures included in respect of the associate, is based solely on the reports of such other auditors and our opinion is also based solely on the report of such other auditor.

### **2.4 Conclusion**

Based on our review conducted as above and based on the consideration of the reports of other auditors, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited consolidated financial results prepared in accordance with the applicable Indian Accounting Standards 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

**KARTIK**  
**SUBRAMANIAN**

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SUBRAMANIAN  
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#### **Kartik Subramanian**

Partner

Membership No: 209698

UDIN: 25209698BMMBFW4589

Place: Mumbai

Date: 05th February 2025

## KAYCEE INDUSTRIES LIMITED

## CONSOLIDATED STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE 3rd QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2024

CIN NO : L70102MH1942PLC006482

(Rs. In Lakhs) except Earnings per share

PARTICULARS	CONSOLIDATED						
	Quarter Ended			Nine Months Ended			Year Ended
	31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)
1 Revenue From Operation (Net)	1186.77	1334.47	1225.07	3782.29	2595.52	3533.80	4880.55
Other Income	7.38	25.07	13.99	52.46	45.08	45.72	63.04
Total Income	1194.15	1359.54	1239.06	3834.75	2640.60	3579.52	4943.59
2 Expenditure:							
a) Cost of Material Consumed	693.50	827.26	721.94	2211.95	1518.45	2214.27	3071.61
b) Change in Inventory of Finished goods, WIP	4.28	(41.50)	43.67	(4.37)	(8.65)	(4.75)	(34.45)
c) Employees Benefit expenses	133.39	119.38	114.01	373.29	239.90	328.22	435.17
d) Finance Cost	9.80	9.33	10.34	28.67	18.87	31.68	41.33
e) Depreciation and amortisation expenses	29.78	28.05	26.63	85.80	56.02	78.79	104.97
f) Other Expenditure	190.87	214.34	183.28	602.47	411.60	534.60	730.32
Total Expenses	1061.62	1156.86	1099.87	3297.81	2236.19	3182.81	4348.95
3 Profit/(Loss) before exceptional items and tax (1 - 2)	132.53	202.68	139.19	536.94	404.41	396.71	594.64
4 Less :- Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5 Profit/(Loss) before Tax (3-4)	132.53	202.68	139.19	536.94	404.41	396.71	594.64
6 Tax expenses							
a) Current Tax	37.91	51.01	31.51	139.69	101.78	96.32	152.23
b) Deferred Tax	(2.50)	(1.61)	2.44	(3.31)	(0.81)	8.31	(7.05)
Total Tax Expenditure (6a + 6b)	35.41	49.40	33.95	136.38	100.97	104.63	145.18
7 Net Profit / ( Loss ) for the period from Continuing Operations (5 - 6)	97.12	153.28	105.24	400.56	303.44	292.08	449.46
8 Net Profit / ( Loss ) for the period from discontinuing Operations before tax	0.00	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	0.00
10 Net Profit / ( Loss ) for the period before Associate share of profit & Loss	97.12	153.28	105.24	400.56	303.44	292.08	449.46
11 Share of profit / (loss from Associate)	(3.43)			(3.43)			
12 Profit/(Loss) for the period after taxes, and share of profit / (loss) of associates	93.69	153.28	105.24	397.13	303.44	292.08	449.46
13 Other Comprehensive Income							
A (i) Items that will not be reclassified to Profit and Loss	(0.81)	0.83	0.00	0.38	1.18	0.00	(7.80)
(ii) Income tax Related to Items that will not be reclassified to Statement of Profit and Loss	0.20	(0.21)	0.00	(0.10)	(0.29)	0.00	1.96
B (i) Items that will reclassified to Profit and Loss	0.00	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	0.00
Total Other Comprehensive Income	(0.61)	0.62	0.00	0.28	0.89	0.00	(5.84)
14 Total Comprehensive Income/(Loss) (12 + 13)	93.08	153.90	105.24	397.41	304.33	292.08	443.62
15 Paid-up Equity share capital (Face Value of Rs.10 per share) - Refer note 7 below	317.35	317.35	317.35	317.35	317.35	317.35	317.35
16 Other Equity	2,460.47	2,306.64	2,168.12	2,460.47	2,306.64	2,168.12	2,319.66
17 Earning per Share (EPS) Basic & Diluted - Refer note 7 below	2.95	4.83	3.32	12.51	9.56	9.20	14.16



**Notes**

- 1 The Unaudited Consolidated Financial Results have been prepared in accordance with the recognition and measurement principle provided in Indian Accounting Standards (IndAS), the provisions of 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) Regulations 2015, [SEBI (LODR) Regulations, 2015] as amended. The Consolidated Results include results of Associate Company viz Ultrafast Chargers Private Limited, in which the Company holds 27.47% share capital.
- 2 The above statement of Consolidated financial results were reviewed and recommended by the Audit Committee of the Board on 5th Feb 2025 and subsequently approved by the Board of Directors at their meeting held on 5th Feb 2025. The Statutory auditors have carried out a limited review of the results for the quarter ended December 31, 2024.
- 3 In accordance with the Regulation 33 of the SEBI (LODR) Regulations 2015, the above unaudited Consolidated financial results of the company are posted on the company's website www.kayceeindustries.com and on the website of BSE www.bseindia.com where the company's shares are listed
- 4 **Business Segment**
- 4.1 Based on the management approach as defined in IND AS 108 - Operating Segments, the Chief Operating Decision Maker (CODM) evaluates the Company's performance and allocates resources based on analysis of various performance indicators by business segments. The CODM has identified 2 business segments, Manufactured products and Trading products, as the reportable business segments in accordance with IND AS 108. Accordingly, the information for these segments have been presented. The accounting principles used in the preparation of the financial statements are consistently applied to record revenue and expenditure in individual segments.
- 4.2 Most of the assets, liabilities of the reportable segments are interchangeable and are not practically allocable and any forced allocation would not result in any meaningful segregation. Accordingly, segment assets & liabilities have not been presented.

Particulars	Quarter ended			Nine Months Ended			Year-ended
	31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)
<b>Segment Revenue</b>							
<i>Manufacturing segment</i>	889.96	958.22	886.38	2875.72	1985.76	2594.73	3,584.59
<i>Trading segment</i>	296.81	376.25	338.69	906.57	609.76	939.07	1,295.96
<b>Gross Total</b>	<b>1,186.77</b>	<b>1,334.47</b>	<b>1,225.07</b>	<b>3,782.29</b>	<b>2,595.52</b>	<b>3,533.80</b>	<b>4,880.55</b>
Less : Intersegment transfers	-	-	-	-	-	-	-
<b>Net Total</b>	<b>1,186.77</b>	<b>1,334.47</b>	<b>1,225.07</b>	<b>3,782.29</b>	<b>2,595.52</b>	<b>3,533.80</b>	<b>4,880.55</b>
<b>Segmental results - EBIT</b>							
<i>Manufacturing segment</i>	120.25	168.38	118.17	465.55	345.30	325.39	494.41
<i>Trading segment</i>	14.7	18.56	17.37	47.60	32.90	57.28	78.52
Total Segmental Profit before Interest and Tax	134.95	186.94	135.54	513.15	378.2	382.67	572.92
(i) Finance cost	-9.81	-9.33	-10.33	-28.67	-18.87	-31.68	-41.33
(ii) Interest income	-1.04	12.46	3.08	22.18	23.21	14.05	22.21
(iii) Other Un-allocable income (net of expenditure)	5.00	12.61	10.89	26.85	21.87	31.66	40.83
<b>Profit before tax from continuing operations</b>	<b>129.1</b>	<b>202.68</b>	<b>139.18</b>	<b>533.51</b>	<b>404.41</b>	<b>396.7</b>	<b>594.63</b>
(i) Current tax	37.91	51.01	31.51	139.69	101.78	96.32	152.23
(ii) Deferred tax	-2.50	-1.61	2.43	-3.31	-0.81	8.30	-7.05
<b>Profit from continuing operations</b>	<b>93.69</b>	<b>153.28</b>	<b>105.24</b>	<b>397.13</b>	<b>303.44</b>	<b>292.08</b>	<b>449.46</b>
<b>Profit from discontinued operations</b>	-	-	-	-	-	-	-
<b>Profit for the period</b>	<b>93.69</b>	<b>153.28</b>	<b>105.24</b>	<b>397.13</b>	<b>303.44</b>	<b>292.08</b>	<b>449.46</b>

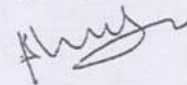


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- The Authorized share capital of the company has increased from Rs. 97,50,000 consisting of 97,500 Equity Shares of Rs.100/- each to Rs.4,00,00,000 consisting of 4,00,000 Equity Shares of Rs.100/- each.
- 5 Further to the sub-division of 1 Equity Share of the Company having a face value of Rs. 100/- each fully paid up into 10 Equity Shares having a face value of Rs.10/- fully paid, the Authorized Share Capital of the Company currently stands at Rs. 4,00,00,000 (Rupees Four Crores) divided into 40,00,000 (Forty Lakhs) Equity Shares of face value of Rs. 10/- each .
- 6 The company has allotted 25,38,800 fully paid-up Bonus Equity Shares of face the value of 10/- each in the ratio 4:1 i.e.. 4 (Four) new fully paid-up Equity Shares of Rs. 10/- (Rupees Ten) each for every 1 existing fully paid-up Equity Share of Rs. 10/- (Rupees Ten) each held by the shareholders of Company as on the record date i.e. July 06, 2024. Therefore the issued and paid up equity share capital of the company has increased to 31,73,500 shares of Rs. 10 each totalling to Rs. 3,17,35,000/- as of date.
- 7 Post the allotment of bonus shares and split of the equity shares on record date i.e. 06 July 2024, the paid up equity share capital has increased to Rs. 3,17,35,000/- (31,73,500 shares.of Rs. 10 each) and EPS (basic and diluted) for all the reported period has been calculated on the enhanced equity shares i.e. 31,73,500 shares.
- 8 On October 17, 2024, Kaycee Industries Limited successfully completed an investment to acquire a 30% stake (including OCD), on a fully diluted basis, in Ultrafast Chargers Private Limited. This acquisition was made for a total consideration of ₹8 crores which was structured in form of Equity and Optionally Convertible Debentures (OCD). Ultrafast Chargers Private Limited, a Bangalore-based start-up, specializes in manufacturing high-end DC fast charging stations for electric vehicles in India. With this strategic investment, Ultrafast Chargers Private Limited is now recognized as an Associate Entity of Kaycee Industries Limited, in accordance with Regulation 2(1)(b) of the SEBI LODR Regulation and Section 2(6) of the Companies Act, 2013.
- 9 The previous periods' figures have been re-grouped and re-classified wherever required to conform to current periods' classification.

MUMBAI  
Dated : 5th Feb 2025

FOR KAYCEE INDUSTRIES LIMITED



D Rajesh Kumar  
DIRECTOR  
DIN NO.00003126

