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CIN : L28129MH1962PLC012289

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## KAIRA CAN COMPANY LIMITED

REGD. OFFICE : ION HOUSE, DR. E. MOSES ROAD, MAHALAXMI, MUMBAI 400 011.

KCCL/SEC/BM/UAFR-Q1/23-24

9<sup>th</sup> August, 2023

### **BSE Limited**

The Stock Exchange, Mumbai  
Phiroze Jeejeebhoy Towers, Dalal Street  
**MUMBAI - 400 001.**

**Ref: Script Code: - 504840 - Kaira Can Company Limited**

Secuirty ID: **KAIRA**

Dear Sir,

**Sub: Outcome of the Board Meeting - Un-Audited Financial Results and segment wise break up thereof for first quarter Ended 30<sup>th</sup> June, 2023.**

Pursuant to Regulation 30(4) read with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at its meeting held today i.e. 9<sup>th</sup> August, 2023, have inter alia approved unaudited Financial Results of the Company for the first quarter ended 30<sup>th</sup> June, 2023.

We enclose herewith unaudited Financial Results of the Company for the quarter ended June 30, 2023 along with the Limited Review Audit Report on the Financial Results.

**The Board Meeting Commenced at 11:30 AM and Concluded at 13:40 PM.**

Thanking you,

Yours faithfully,  
For **KAIRA CAN COMPANY LTD**

**HITEN VANJARA**  
**COMPANY SECRETARY**



**Encl: as above**



**Kaira Can Company Limited**  
**CIN : L28129MH1962PLC012289**  
 ION House, Dr. E. Moses Road,  
 Mahalaxmi - Mumbai - 400 011

**Statement of Unaudited Financial Results for the Quarter ended June 30, 2023**

(Rs. in Lakhs)

Particulars	Quarter ended			Year ended
	30-Jun-23	31-Mar-23	30-Jun-22	31-Mar-23
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
<b>I Income from Operations</b>				
Sales/Income from Operations	6,581.17	5,847.70	8,648.69	25,383.45
Other operating income	-	-	-	3.67
<b>Total Income from Operations</b>	<b>6,581.17</b>	<b>5,847.70</b>	<b>8,648.69</b>	<b>25,387.12</b>
<b>II Other Income</b>	<b>11.42</b>	<b>34.16</b>	<b>4.12</b>	<b>75.50</b>
<b>III Total Income</b>	<b>6,592.59</b>	<b>5,881.86</b>	<b>8,652.81</b>	<b>25,462.62</b>
<b>IV Expenses</b>				
a. Cost of Materials consumed	5,302.99	4,406.37	6,212.86	19,794.34
b. Changes in inventories of finished goods and Work in progress	(43.09)	253.42	605.93	476.91
c. Employee Benefit Expense	306.38	251.49	288.11	1,090.37
d. Finance Costs	3.21	(0.58)	7.62	19.75
e. Depreciation and Amortisation Expense	82.54	100.69	124.95	456.08
f. Other Expenses	731.86	652.53	748.46	2,481.19
<b>Total Expenses</b>	<b>6,383.89</b>	<b>5,663.92</b>	<b>7,987.93</b>	<b>24,318.64</b>
<b>V Profit before exceptional items and tax</b>	<b>208.70</b>	<b>217.94</b>	<b>664.88</b>	<b>1,143.98</b>
<b>VI Exceptional Items</b>	-	-	-	-
<b>VII Profit before Tax</b>	<b>208.70</b>	<b>217.94</b>	<b>664.88</b>	<b>1,143.98</b>
<b>VIII Tax Expense</b>	<b>55.16</b>	<b>78.94</b>	<b>185.54</b>	<b>339.99</b>
i. Income Tax				
- Current Tax	53.45	67.33	203.95	364.22
- Earlier year Tax	-	(5.28)	-	(5.28)
ii. Deferred Tax	1.71	16.89	(18.41)	(18.95)
<b>IX Net Profit for the period</b>	<b>153.54</b>	<b>139.00</b>	<b>479.34</b>	<b>803.99</b>
<b>X Other Comprehensive Income</b>				
i. Items that will not be reclassified to profit & loss	0.60	9.23	(2.27)	2.41
ii. Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
iii. Items that will be reclassified to profit & loss	1.46	(1.53)	(5.38)	(5.67)
iv. Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
<b>Total Other Comprehensive Income</b>	<b>2.06</b>	<b>7.70</b>	<b>(7.65)</b>	<b>(3.25)</b>
<b>XI Total Comprehensive Income for the period</b>	<b>155.60</b>	<b>146.70</b>	<b>471.69</b>	<b>800.74</b>
<b>XII Paid up equity share capital</b> ( Face Value - Rs.10/- each. )	92.21	92.21	92.21	92.21
<b>XIII Other Equity</b>				8,307.70
<b>XIV Earnings Per Share Basic &amp; Diluted</b>	<b>16.65</b>	<b>15.07</b>	<b>51.98</b>	<b>87.19</b>



- 1 The above results which are published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements), 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on August 9, 2023. The Financial results are in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules thereunder. These results have been reviewed by Statutory Auditor of the Company.
- 2 As per the criteria specified under Ind AS 108 - Operating Segments, the Chief Operating Decision Maker evaluates the company's performance and allocate resources based on an analysis of various performance indicators by business segments. Accordingly information has been presented along these segments.
- 3 The figures for the quarters ended March 31, as reported in these results are the balancing figures between audited figures in respect of the year ended March 31, and the published year to date figures up to the end of the third quarter of the relevant financial years. Also the figures up to the end of the third quarter had only been reviewed and not subjected to audit.
- 4 The Parliament has approved the Code on Social Security, 2020 which subsumes the Provident Fund and the Gratuity Act and rules there under. The Central Government on 30<sup>th</sup> March, 2021 has deferred the implementation of the said Code. The date is yet to be notified. The Company will assess and account the impact of the Code once the Code becomes effective.
- 5 The earnings per share (basic and diluted) for the interim periods have not been annualised.
- 6 The prior period's figures have been regrouped / reclassified wherever necessary to conform to current quarter / period's classification.



for and on behalf of Board of Directors

*A. B. Kulkarni*

A. B. Kulkarni  
Managing Director  
D.I.No. 01605886

Place : Mumbai  
Dated: August 9, 2023



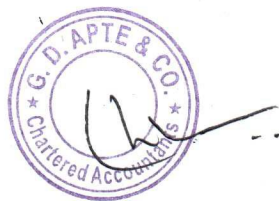




**Kaira Can Company Limited**  
ION House, Dr. E. Moses Road,  
Mahalaxmi - Mumbai - 400 011

**Segment wise Revenue, Results and Capital Employed for the Quarter ended June 30, 2023**

Particulars		(Rs. in Lakhs)			
		Quarter ended			Year ended
		30-Jun-23 (Unaudited)	31-Mar-23 (Audited)	30-Jun-22 (Unaudited)	31-Mar-23 (Audited)
<b>1</b>	<b>Segment Revenue</b>				
	a. Tin Containers	6,097.11	5,444.76	7,984.05	23,834.32
	b. Ice-Cream Cones ( Waffles & Wafers )	484.06	402.94	664.64	1,552.80
	c. Unallocated	11.42	34.16	4.12	75.50
	<b>Total Income</b>	<b>6,592.59</b>	<b>5,881.86</b>	<b>8,652.81</b>	<b>25,462.62</b>
<b>2</b>	<b>Segment Results</b>				
	a. Tin Containers	227.96	225.71	663.09	1,227.06
	b. Ice-Cream Cones ( Waffles & Wafers )	(11.90)	(10.78)	20.97	(30.86)
		216.06	214.93	684.06	1,196.20
	<b>Less:</b>				
	(i) Finance costs	3.21	(0.58)	7.62	19.75
	(ii) Other un-allocable expenditure net off unallocable income.	4.15	(2.43)	11.56	32.48
	<b>Total Profit Before Tax</b>	<b>208.70</b>	<b>217.94</b>	<b>664.88</b>	<b>1,143.98</b>
<b>3</b>	<b>Segment Assets</b>				
	a. Tin Containers	8,907.54	9,372.40	10,679.60	9,372.40
	b. Ice-Cream Cones ( Waffles & Wafers )	700.12	734.79	756.03	734.79
	c. Unallocated	1,247.39	1,226.27	203.08	1,226.27
	<b>Total</b>	<b>10,855.05</b>	<b>11,333.46</b>	<b>11,638.71</b>	<b>11,333.46</b>
<b>4</b>	<b>Segment Liabilities</b>				
	a. Tin Containers	1,923.83	2,539.81	3,095.37	2,539.81
	b. Ice-Cream Cones ( Waffles & Wafers )	217.77	239.95	208.96	239.95
	c. Unallocated	157.94	153.79	152.85	153.79
	<b>Total</b>	<b>2,299.54</b>	<b>2,933.55</b>	<b>3,457.18</b>	<b>2,933.55</b>





**Limited Review Report on Unaudited Quarterly Standalone Financial Results of Kaira Can Company Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended**

**To the Board of Directors of  
Kaira Can Company Limited**

We have reviewed the accompanying statement of unaudited financial results of **KAIRA CAN COMPANY LIMITED** (the "Company"), for the quarter ended June 30, 2023 and year to date results for the period from April 01, 2023 to June 30, 2023 (the "Statement"), being submitted by the company pursuant to the requirements of Regulation 33 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended ('Listing Regulations').

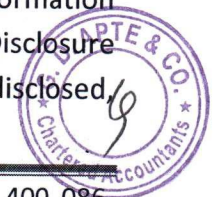
This Statement, which is the responsibility of the Company's Management and approved by the company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed 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 (the "Listing Regulations"). Our responsibility is to issue a report on the Statement based on our review.

We Conducted our review of the statement 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 (ICAI). 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 of Interim Financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as stated in paragraph 3 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**Mumbai Office:** D-509, Neelkanth Business Park, Nathani Road, Vidyavihar West, Mumbai – 400 086.  
Phone: +91 22 3512 3184; Email: chetan.sapre@gdaca.com.

**Pune Office:** GDA House, Plot No. 85, Bhusari Colony (Right), Paud Road, Pune – 411 038. Phone: +91 20 6680 7200; Email: audit@gdaca.com.



This statement includes result for the quarter ended March 31, 2023 being the balancing figures between audited figures in respect of the full previous financial year and the published unaudited year to date figures up to the third quarter of the previous financial year which were subjected to limited review by us.

**For G. D. Apte & Co.**

**Chartered Accountants**

Firm registration number: 100515W



**Chetan R. Sapre**

**Partner**

Membership No: 116952

UDIN : 23116952BGTIDP3732

Place : Mumbai

Date : August 9, 2023