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KAIRA CAN COMPANY LIMITED

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

KCCL/SEC/BM/UAFR-Q3/2223

3rd February, 2023

BSE Limited

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

Script Code: - **504840 - Kaira Can Company Limited**
Securty ID: **KAIRA**

Dear Sir,

Re: Outcome of the Board Meeting - Un-Audited Financial Results and segment wise break up thereof for Third quarter ended 31st December, 2022.

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., 3rd February, 2023, have inter alia approved unaudited Financial Results of the Company for the third quarter ended 31st December, 2022.

We enclose herewith Un-audited Financial Results of the Company for the quarter ended December 31, 2022 along with the Limited Review Audit Report on the Financial Results.

The Board Meeting Commenced at 11:30 AM and Concluded at 14.30 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 & nine months ended December 31, 2022

Particulars		Quarter ended			Nine Months ended		Year ended
		31-Dec-22	30-Sep-22	31-Dec-21	31-Dec-22	31-Dec-21	31-Mar-22
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I Income from Operations							
Sales/Income from Operations		4,840.29	6,046.78	5,430.94	19,535.75	17,139.54	23,500.07
Other operating income		3.67	-	-	3.67	-	4.03
Total Income from Operations		4,843.96	6,046.78	5,430.94	19,539.42	17,139.54	23,504.10
II Other Income		20.53	16.70	16.94	41.35	33.77	46.20
III Total Income		4,864.49	6,063.48	5,447.88	19,580.77	17,173.31	23,550.30
IV Expenses							
a. Cost of Materials consumed		3,828.41	5,346.70	4,561.09	15,387.97	12,571.84	18,351.88
b. Changes in inventories of finished goods and Work in progress		(4.53)	(377.91)	(249.80)	223.49	806.45	136.94
c. Employee Benefit Expense		280.95	269.81	278.75	838.87	783.12	1,027.21
d. Finance Costs		9.75	2.97	4.18	20.33	20.53	28.41
e. Depreciation and Amortisation Expense		111.96	118.48	113.99	355.39	351.57	470.44
f. Other Expenses		537.76	542.45	474.61	1,828.68	1,459.37	2,071.13
Total Expenses		4,764.30	5,902.50	5,182.82	18,654.73	15,992.88	22,086.00
V Profit before exceptional Items and tax		100.19	160.98	265.06	926.04	1,180.43	1,464.30
VI Exceptional Items		-	-	-	-	-	-
VII Profit before Tax		100.19	160.98	265.06	926.04	1,180.43	1,464.30
VIII Tax Expense		30.58	44.93	(17.00)	261.05	257.00	439.40
i. Income Tax							
- Current Tax		43.56	49.38	41.00	296.89	351.00	428.17
- Earlier year Tax		-	-	-	-	-	-
ii. Deferred Tax		(12.98)	(4.45)	(58.00)	(35.84)	(94.00)	11.23
IX Net Profit for the period		69.61	116.05	282.06	664.99	923.43	1,024.90
X Other Comprehensive Income							
i. Items that will not be reclassified to profit & loss		(2.27)	(2.27)	(5.23)	(6.82)	(15.70)	(9.10)
ii. Income tax relating to items that will not be reclassified to profit or loss		-	-	-	-	-	-
iii. Items that will be reclassified to profit & loss		2.20	(0.96)	(0.70)	(4.14)	7.22	15.05
iv. Income tax relating to items that will be reclassified to profit or loss		-	-	-	-	-	-
Total Other Comprehensive Income		(0.07)	(3.23)	(5.93)	(10.96)	(8.48)	5.96
XI Total Comprehensive Income for the period		69.54	112.82	276.13	654.03	914.94	1,030.86
XII Paid up equity share capital		92.21	92.21	92.21	92.21	92.21	92.21
(Face Value - Rs.10/- each.)							
XIII Other Equity							7,617.63
XIV Earnings Per Share Basic & Diluted		7.55	12.58	30.59	72.11	100.14	111.14

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 February 03, 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 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 30th 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.

4 The earnings per share (basic and diluted) for the interim periods have not been annualised.

5 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: February 03, 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 & nine months ended December 31, 2022

(Rs. in Lakhs)

Particulars	Quarter ended			Nine months ended		Year ended
	31-Dec-22	30-Sep-22	31-Dec-21	31-Dec-22	31-Dec-21	31-Mar-22
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Segment Revenue						
a. Tin Containers	4,597.60	5,807.91	5,173.76	18,389.56	16,366.19	22,286.95
b. Ice-Cream Cones (Waffles & Wafers)	246.36	238.87	257.18	1,149.86	773.35	1,217.14
c. Unallocated	20.53	16.70	16.94	41.35	33.77	46.20
Total Income	4,864.49	6,063.48	5,447.88	19,580.77	17,173.31	23,550.30
2 Segment Results						
a. Tin Containers	134.90	203.35	262.71	1,001.34	1,202.72	1,485.16
b. Ice-Cream Cones (Waffles & Wafers)	(24.52)	(16.52)	1.10	(20.07)	9.79	19.47
	110.38	186.83	263.81	981.27	1,212.51	1,504.64
Less:						
(i) Finance costs	9.75	2.97	4.18	20.33	20.53	28.41
(ii) Other un-allocable expenditure net off unallocable income.	0.44	22.88	(5.43)	34.90	11.55	11.93
Total Profit Before Tax	100.19	160.98	265.06	926.04	1,180.43	1,464.30
3 Segment Assets						
a. Tin Containers	8,488.09	9,371.64	8,098.06	8,488.09	8,098.06	9,274.22
b. Ice-Cream Cones (Waffles & Wafers)	694.75	718.90	712.82	694.75	712.82	884.90
c. Unallocated	1,494.32	824.91	1,248.73	1,494.32	1,248.73	748.97
Total	10,677.16	10,915.45	10,059.61	10,677.16	10,059.61	10,908.09
4 Segment Liabilities						
a. Tin Containers	2,091.89	2,392.21	2,186.26	2,091.89	2,186.26	2,671.78
b. Ice-Cream Cones (Waffles & Wafers)	190.05	188.06	202.15	190.05	202.15	358.43
c. Unallocated	142.04	151.50	77.27	142.04	77.27	168.03
Total	2,423.98	2,731.77	2,465.68	2,423.98	2,465.68	3,198.25



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 and nine months ended December 31, 2022 (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.

For G. D. Apte & Co.
Chartered Accountants

Firm registration number: 100515W

Chetan R. Sapre
Partner

Membership No: 116952

UDIN : 23116952BGTHRK5016

Date : February 3, 2023

Place : Mumbai



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