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KAIRA CAN COMPANY LIMITED

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

KCCL/SEC/BM/AFR-202324

24th May, 2024

To,
BSE Ltd.
P.J. Towers,
Dalal Street,
Mumbai - 400 001.

Ref: Script Code: - 504840 - Kaira Can Company Limited Security ID: KAIRA

Sub: Outcome of the Board Meeting held on May 24, 2024.

- a) Audited Financial Results and segment wise break up thereof for the year ended 31st March, 2024;
- b) Dividend for the year ended 31st March, 2024 - FY 2023-2024; and
- c) Intimation of 61st Annual General Meeting and Book closure

Dear Sirs,

Pursuant to the provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that at the meeting of the Board of Directors of the Company held today i.e. May 24, 2024, the Directors have discussed and inter-alia approved the following:

- 1) The Audited Financial Results of the Company for the quarter and year ended March 31, 2024 (We enclose herewith the Audited Financial Results of the Company, along with the Auditors' Report thereupon) please note that the Independent Auditor's Report is free from any qualifications.

Pursuant to the SEBI (Listing Obligations and Disclosure Requirements) regulations, 2015. We hereby declare that the Statutory Auditors of the Company, G.D.Apte & Co., Chartered Accountants, Registration No.100515W) have submitted the Audit Report for the Financial Results of the Company for the year ended March 31, 2024 with an unmodified opinion.

- 2) The Board has recommended dividend of Rs. 12.00 (Rupees Twelve only) per equity share Rs. 10.00 each, (120%) for the year ended March 31, 2024. The same will be payable after it is approved by the shareholders at the ensuing 61st Annual General Meeting.
- 3) The 61st Annual General Meeting of the members of the Company will be held on Friday, August 02, 2024.
- 4) The Register of Members and Share Transfer Books of the Company will close from Saturday, 27th July, 2024 to Friday, 2nd August, 2024 (both days inclusive), for the purpose of 61st Annual General Meeting and determining persons entitled to receive dividend.





KAIRA CAN COMPANY LIMITED

5) Re-appointment of Directorship of Non-Executive Independent Director - Mr. Keval Navinchandra Doshi (DIN 03635213)

Based on the recommendation of the Nomination and Remuneration Committee of Directors of the Company and subject to approval of shareholders at the ensuing 61st Annual General Meeting, the Board has approved the re-appointment of Directorship of Independent Director Shri.Keval Navinchandra Doshi, Non-Executive Independent Director of the Company for the IInd terms of 5 years, from ensuing 61st Annual General Meeting.

Shri. Keval N. Doshi is not debarred from holding the office of Director by virtue of any SEBI order or any other such authority.

The requisite details as per regulation 30 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 are enclosed.

6) Re-appointment of M/s. G. D. Apte & Co., Chartered Accountants (Firm Registration Number: 100515W) as the Statutory Auditors of the Company for second term of five years

The Board of Directors also approved the re-appointment of M/s. G. D. Apte & Co., Chartered Accountants (Firm Registration Number: 100515W) as the Statutory Auditors of the Company for second term of five years commencing from the conclusion of 61st Annual General Meeting (AGM) till the conclusion of the 66th AGM of the Company, subject to the approval of the shareholders at the ensuing 61st AGM of the Company. Pursuant to SEBI Circular CIR/CFD/CMD/4/2015 dated September 9, 2015 a brief profile of M/s. G. D. Apte & Co. is enclosed herewith.

The Board Meeting commenced at 11.30 A.M. and concluded at 13.45 P.M.

Kindly take the above information on your records.

Thanking you,

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

HITEN VANJARA
COMPANY SECRETARY

Encl: as above





KAIRA CAN COMPANY LIMITED

The requisite details as per regulation 30 of SEBI (LODR) Regulations, 2015 of Shri. Keval N. Doshi, Non-Executive Independent Director

Sr. No.	Particulars	Details
1	Reason for change viz. appointment	<p>The Company has appointed Shri. Keval Navinchandra Doshi as Non-Executive Independent Director at the 56th Annual General Meeting held on 7th August, 2019 for a first term of 5 years from 56th Annual General meeting till 61st Annual general meeting. This term of office of Shri. Keval Navinchandra Doshi, as non-executive Independent director shall thus expire on conclusion of 61st Annual General Meeting.</p> <p>In view of the same, Board has approved re-appointment of Shri, Keval Navinchandra Doshi as an Independent Director for a second term of five years from conclusion of 61st annual General Meeting till 66th Annual General Meeting.</p>
2	Date of appointment & term of Appointment	Board has approved re-appointment of Shri, Keval Navinchandra Doshi, as an Independent Director for a second term of five years from conclusion of 61 st annual General Meeting till 66 th Annual General Meeting.
3	Brief profile (in care of appointment)	Shri. Keval Navinchandra Doshi, aged 52 years, is a Chartered Accountant and Company Secretary. He is having vast experience in Domestic and International tax advisory, mergers and acquisitions. He worked as a partner with ERNST & YOUNG and KPMG a professional management firms.
4	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable





Re-Appointment of M/s. G. D. Apte & Co. as Statutory Auditors

Sr. No.	Particulars	Details
1	Reason for Change	Re-appointment
2	Date of Re-appointment & Terms of Re-appointment	<p>Re-appointment shall be effective from the conclusion of the 61st Annual General Meeting (AGM).</p> <p>Re-appointment is for a period of 5 years commencing from the conclusion of 61st AGM till the conclusion of the 66th AGM of the company, subject to the approval of the shareholders at the ensuing 61st AGM of the company at such remuneration as may be determined by the shareholders & Board of Directors.</p>
3	Brief profile	<p>G. D. Apte & Co., Chartered Accountants is one of the 67 years old and most reputed Audit and Advisory firms in India with offices in Mumbai and Pune.</p> <p>The Audit Firm has a Peer Review Certificate, which is valid till November 30, 2026. All the network firms including the Audit Firm are engaged primarily in providing audit and assurance services and tax services to clients.</p> <p>The firm has gained experience and built mastery in the domains of Audit, Assurance and Financial Advisory.</p> <p>A firm has a strong team of 10 professional partners and 150 professional comprising of Chartered Accountants, Legal Experts, Banking Experts, Management Graduated and Company Secretaries.</p>



Independent Auditor's Report

**To the Board of Directors of
Kaira Can Company Limited
Report on the Audit of the Standalone Financial Results**

Opinion

We have audited the accompanying standalone financial results of **KAIRA CAN COMPANY LIMITED** ("the Company"), for the quarter ended March 31, 2024 and the year to date results for the period from April 1, 2023 to March 31, 2024, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid annual financial results:

- a) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- b) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter ended March 31, 2024 as well as the year to date results for the period from April 1, 2023 to March 31, 2024.

Basis for opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's and Board of Director's responsibilities for the annual financial results

The Statement has been prepared on the basis of the standalone annual financial statements. The Company's Management and Board of Directors are responsible for the preparation and presentation of these annual financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Ind AS and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with

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the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the annual financial results, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the annual financial results

Our objectives are to obtain reasonable assurance about whether the annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the annual financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the annual financial results, including the

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disclosures, and whether the annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the Financial Results of the Company to express an opinion on the Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other matters

The Statement includes the results for the quarter ended March 31, 2024, being the balancing figure between audited figures in respect of full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subjected to limited review.

Our opinion is not modified in respect of above matter.

For G. D. Apte & Co.

Chartered Accountants

Firm Registration No: 100515W



Chetan R. Sapre

Partner

Membership No: 116952

UDIN : 24116952BJZAMB7887

Place : Mumbai

Date : May 24, 2024





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

Statement of Audited Financial Results for the Quarter & Year ended March 31, 2024

(Rs. in Lakhs)

Particulars	Quarter ended			Year ended	
	31-Mar-24	31-Dec-23	31-Mar-23	31-Mar-24	31-Mar-23
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I Income from Operations					
Sales/Income from Operations	5,440.06	5,105.74	5,847.70	22,383.58	25,383.45
Other operating income	-	-	-	-	3.67
Total Income from Operations	5,440.06	5,105.74	5,847.70	22,383.58	25,387.12
II Other Income	38.43	48.23	34.16	115.93	75.50
III Total Income	5,478.49	5,153.97	5,881.86	22,499.51	25,462.62
IV Expenses					
a. Cost of Materials consumed	4,671.28	4,398.93	4,406.37	19,122.02	19,794.34
b. Changes in inventories of finished goods and Work in progress	(280.61)	(253.34)	253.42	(998.96)	476.91
c. Employee Benefit Expense	277.23	276.27	251.49	1,122.03	1,090.37
d. Finance Costs	6.01	4.45	(0.58)	15.44	19.75
e. Depreciation and Amortisation Expense	75.33	71.51	100.69	302.86	456.08
f. Other Expenses	614.68	532.41	652.53	2,410.80	2,481.19
Total Expenses	5,363.92	5,030.23	5,663.92	21,974.19	24,318.64
V Profit before exceptional items and tax	114.57	123.74	217.94	525.32	1,143.98
VI Exceptional Items	-	-	-	-	-
VII Profit before Tax	114.57	123.74	217.94	525.32	1,143.98
VIII Tax Expense	39.57	34.26	78.94	148.74	339.99
i. Income Tax					
- Current Tax	29.74	29.27	67.33	131.23	364.22
- Earlier year Tax	1.32	0.49	(5.28)	1.82	(5.28)
ii. Deferred Tax	8.51	4.50	16.89	15.69	(18.95)
IX Net Profit for the period	75.00	89.48	139.00	376.58	803.99
X Other Comprehensive Income					
i. Items that will not be reclassified to profit & loss	(5.61)	0.60	9.23	(3.80)	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	4.04	2.93	(1.53)	12.73	(5.67)
iv. Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
Total Other Comprehensive Income	(1.57)	3.53	7.70	8.93	(3.25)
XI Total Comprehensive Income for the period	73.43	93.01	146.70	385.51	800.74
XII Paid up equity share capital	92.21	92.21	92.21	92.21	92.21
(Face Value - Rs.10/- each.)					
XIII Other Equity				8,582.55	8,307.70
XIV Earnings Per Share Basic & Diluted	8.13	9.70	15.07	40.84	87.19

- 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 May 24, 2024. 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 audited by Statutory Auditor of the Company.
- 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.
- 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.
- The Board of Directors of the Company have recommended a final dividend of Rs.12/- per share which is subject to approval of shareholders at the A.G.M.
- 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.
- The earnings per share (basic and diluted) for the interim periods have not been annualised.
- 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



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

Statement of Audited Financial Results for the Quarter & Year ended March 31, 2024

(Rs. in Lakhs)

Particulars	Quarter ended			Year ended	
	31-Mar-24	31-Dec-23	31-Mar-23	31-Mar-24	31-Mar-23
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1 Segment Revenue					
a. Tin Containers	5,014.42	4,946.90	5,444.76	21,074.63	23,834.32
b. Ice-Cream Cones (Waffles & Wafers)	425.64	158.84	402.94	1,308.95	1,552.80
c. Unallocated	38.43	48.23	34.16	115.93	75.50
Total Income	5,478.49	5,153.97	5,881.86	22,499.51	25,462.62
2 Segment Results					
a. Tin Containers	102.56	121.01	225.71	565.81	1,227.06
b. Ice-Cream Cones (Waffles & Wafers)	9.63	(24.48)	(10.78)	(52.44)	(30.86)
	112.19	96.53	214.93	513.37	1,196.20
Less:					
(i) Finance costs	6.01	4.45	(0.58)	15.44	19.75
(ii) Other un-allocable expenditure / (income) net off unallocable income/exp.	(8.39)	(31.66)	(2.43)	(27.39)	32.48
Total Profit Before Tax	114.57	123.74	217.94	525.32	1,143.98
3 Segment Assets					
a. Tin Containers	9,652.23	9,066.38	9,372.40	9,652.23	9,372.40
b. Ice-Cream Cones (Waffles & Wafers)	730.81	598.45	734.79	730.81	734.79
c. Unallocated	1,240.51	1,221.61	1,226.27	1,240.51	1,226.27
Total	11,623.55	10,886.44	11,333.46	11,623.55	11,333.46
4 Segment Liabilities					
a. Tin Containers	2,493.74	1,950.30	2,539.81	2,493.74	2,539.81
b. Ice-Cream Cones (Waffles & Wafers)	292.56	166.84	239.95	292.56	239.95
c. Unallocated	162.49	167.96	153.79	162.49	153.79
Total	2,948.79	2,285.10	2,933.55	2,948.79	2,933.55





Kaira Can Company Limited
CIN : L28129MH1962PLC012289
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Statement of Audited Assets and Liabilities as at March 31, 2024

(Rs. in Lakhs)

Particulars	As at March 31, 2024	As at March 31, 2023
	(Audited)	(Audited)
ASSETS		
1. NON CURRENT ASSETS		
(a) Property, Plant and Equipment	3,191.03	3,088.21
(b) Right of use assets	5.27	5.34
(c) Capital Work-in-Progress	26.97	6.58
(d) Investment Property	25.14	25.83
(e) Other Intangible assets	13.70	16.97
(f) Financial Assets		
(i) Investments	32.19	19.47
(ii) Others Financial assets	69.73	56.33
(g) Other non-current assets	672.49	402.75
	4,036.52	3,621.48
2. CURRENT ASSETS		
(a) Inventories	4,469.62	4,519.28
(b) Financial Assets		
(i) Trade Receivables	1,475.19	1,599.09
(ii) Cash and cash equivalents	1,525.11	1,524.40
(iii) Bank balances other than (ii) above	25.37	2.86
(iv) Other Financial assets	22.51	24.10
(c) Other Current Assets	38.29	42.25
(d) Current tax assets (net)	30.96	-
	7,587.05	7,711.98
TOTAL ASSETS	11,623.57	11,333.46
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share Capital	92.21	92.21
(b) Other Equity	8,582.55	8,307.70
	8,674.76	8,399.91
LIABILITIES		
1. NON-CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings	-	-
(b) Provisions	43.36	46.97
(c) Deferred Tax Liabilities(Net)	95.13	79.44
	138.49	126.41
2. CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade Payables		
- Outstanding due to Micro and Small Enterprises	89.69	123.86
- Outstanding due to creditors other than Micro and Small Enterprises	2,056.97	2,048.99
(iii) Other Financial Liabilities	590.32	520.19
(b) Other Current Liabilities	50.22	81.82
(c) Provisions	23.12	26.07
(d) Current Tax liabilities (Net)	-	6.21
	2,810.32	2,807.14
TOTAL EQUITY AND LIABILITIES	11,623.57	11,333.46





Kaira Can Company Limited
(CIN : L28129MH1962PLC012289)
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Audited Statement of Cash Flows for the Year ended on March 31, 2024

(Rs. in Lakhs)

	Particulars	For the Year ended March 31, 2024	For the Year ended March 31, 2023
A	Cash flow from operating activities		
	Profit before tax	525.32	1,143.98
	Adjustments for :		
	Depreciation and amortisation expense	302.86	456.08
	Interest Income	(53.07)	(22.82)
	Interest and other borrowings cost	15.44	19.75
	Dividend Income	(0.19)	(0.25)
	(Profit) / Loss on Sales of Fixed Assets (Net)	(4.68)	(3.08)
	Rent Income from Investment properties	(9.26)	(7.28)
	Provision for Doubtful debt (Net)	(12.55)	-
	Operating profit before working capital changes	763.87	1,586.39
	Change in operating assets and liabilities:		
	(Increase) / Decrease in trade receivables	136.43	169.86
	(Increase) / Decrease in inventories	49.66	348.82
	(Increase) / Decrease in other financial assets	(13.40)	(3.48)
	(Increase) / Decrease in other assets	6.82	102.95
	Increase / (Decrease) in trade payables	(26.19)	33.06
	Increase / (Decrease) in other liabilities & provisions	(41.96)	(33.46)
	Increase / (Decrease) in other financial liabilities	55.47	20.58
	Cash generated from operations :	930.70	2,224.73
	Direct taxes paid (net)	(121.79)	(368.58)
	Cash generated from operating activities (A)	808.91	1,856.15
B	Cash flows from investing activities		
	Payment for property, plant and equipment (PPE) and Intangibles (including Capital work-in-progress)	(728.41)	(683.50)
	Sale of Fixed Assets	7.98	5.18
	Decrease/(increase) in fixed deposits with a maturity period of more than 90 days	(22.51)	102.38
	Rent Income from Investment properties	9.26	7.28
	Interest received	51.80	22.17
	Dividend received	0.19	0.25
	Net cash (used) in Investing activities (B)	(681.70)	(546.25)
C	Cash flow from financing activities :		
	Proceeds/ (Repayment) of Short term borrowing (net)	-	(91.63)
	Interest paid	(15.44)	(19.76)
	Dividend paid	(111.07)	(110.53)
	Net cash (used) in financing activities (C)	(126.51)	(221.92)
	Net Increase/ (Decrease) in Cash and Cash Equivalent [(A) + (B) + (C)]	0.71	1,087.99
	Cash and Cash Equivalents		
	As at Beginning of the year	1,524.40	436.41
	As at end of the year	1,525.11	1,524.40
	Balances with banks in current accounts and deposit account		
	Net Increase/ (Decrease) in Cash and Cash Equivalent	0.71	1,087.99
	Reconciliation of cash and cash equivalents as per the cash flow statement		
		For the Year ended March 31, 2024	For the Year ended March 31, 2023
	Cash and cash equivalents as per above comprise of the following		
	Cash and cash equivalents	1,525.11	1,524.40
	Bank overdrafts	-	-
	Balances as per statement of cash flows	1,525.11	1,524.40

