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KAIRA CAN COMPANY LIMITED

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

KCCL/SEC/BM/UAFR-Q1/24-25

9th August, 2024

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 30th June, 2024.

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. 9th August, 2024, have inter alia approved unaudited Financial Results of the Company for the first quarter ended 30th June, 2024.

We enclose herewith unaudited Financial Results of the Company for the quarter ended June 30, 2024 along with the Limited Review Audit Report on the Financial Results.

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

Thanking you,

Yours faithfully,
For KAIRA CAN COMPANY LTD


HITEN VANJARA
COMPANY SECRETARY



Encl: as above

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**

1. We have reviewed the accompanying statement of unaudited financial results of **KAIRA CAN COMPANY LIMITED** (the "Company") for the quarter ended June 30, 2024 (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").
2. 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 Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.
3. 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.
4. 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.
5. This statement includes result for the quarter ended March 31, 2024 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 No: 100515W


Mayuresh V. Zele

Partner

Membership No: 150027

UDIN : 24150027BKGDY6357

Date : August 09, 2024

Place : Mumbai



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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 on June 30, 2024

(Rs. in Lakhs)

Particulars	Quarter ended			Year ended
	30-Jun-24	31-Mar-24	30-Jun-23	31-Mar-24
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
I Income from Operations				
Sales/Income from Operations	6,276.16	5,440.06	6,581.17	22,383.58
Other operating income	-	-	-	-
Total Income from Operations	6,276.16	5,440.06	6,581.17	22,383.58
II Other Income	10.77	38.43	11.42	115.93
III Total Income	6,286.93	5,478.49	6,592.59	22,499.51
IV Expenses				
a. Cost of Materials consumed	5,026.39	4,671.28	5,302.99	19,122.02
b. Changes in inventories of finished goods and Work in progress	57.49	(280.61)	(43.09)	(998.96)
c. Employee Benefit Expense	299.59	277.23	306.38	1,122.03
d. Finance Costs	6.48	6.01	3.21	15.44
e. Depreciation and Amortisation Expense	64.82	75.33	82.54	302.86
f. Other Expenses	689.45	614.68	731.86	2,410.80
Total Expenses	6,144.22	5,363.92	6,383.89	21,974.19
V Profit before exceptional Items and tax	142.71	114.57	208.70	525.32
VI Exceptional Items	-	-	-	-
VII Profit before Tax	142.71	114.57	208.70	525.32
VIII Tax Expense	61.99	39.57	55.16	148.74
i. Income Tax				
- Current Tax	29.38	29.74	53.45	131.23
- Earlier year Tax	-	1.32	-	1.82
ii. Deferred Tax	32.61	8.51	1.71	15.69
IX Net Profit for the period	80.72	75.00	153.54	376.58
X Other Comprehensive Income				
i. Items that will not be reclassified to profit & loss	(0.95)	(5.61)	0.60	(3.80)
ii. Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
iii. Items that will be reclassified to profit & loss	3.75	4.04	1.46	12.73
iv. Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
Total Other Comprehensive Income	2.80	(1.57)	2.06	8.93
XI Total Comprehensive Income for the period	83.52	73.43	155.60	385.51
XII Paid up equity share capital (Face Value - Rs.10/- each.)	92.21	92.21	92.21	92.21
XIII Other Equity				8,582.55
XIV Earnings Per Share Basic & Diluted	8.75	8.13	16.65	40.84

- 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, 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 reviewed 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 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

Place : Mumbai
Dated: August 9, 2024



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, 2024

(Rs. in Lakhs)

Particulars	Quarter ended			Year ended
	30-Jun-24	31-Mar-24	30-Jun-23	31-Mar-24
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
1 Segment Revenue				
a. Tin Containers	5,752.47	5,014.42	6,097.11	21,074.63
b. Ice-Cream Cones (Waffles & Wafers)	523.69	425.64	484.06	1,308.95
c. Unallocated	10.77	38.43	11.42	115.93
Total Income	6,286.93	5,478.49	6,592.59	22,499.51
2 Segment Results				
a. Tin Containers	158.15	102.56	227.96	565.81
b. Ice-Cream Cones (Waffles & Wafers)	(3.85)	9.63	(11.90)	(52.44)
	154.30	112.19	216.06	513.37
Less:				
(i) Finance costs	6.48	6.01	3.21	15.44
(ii) Other un-allocable expenditure / (income) net off unallocable income/exp.	5.11	(8.39)	4.15	(27.39)
Total Profit Before Tax	142.71	114.57	208.70	525.32
3 Segment Assets				
a. Tin Containers	11,389.92	9,652.23	8,907.54	9,652.23
b. Ice-Cream Cones (Waffles & Wafers)	627.46	730.81	700.12	730.81
c. Unallocated	322.12	1,240.51	1,247.39	1,240.51
Total	12,339.50	11,623.56	10,855.05	11,623.55
4 Segment Liabilities				
a. Tin Containers	3,194.85	2,493.74	1,923.83	2,493.74
b. Ice-Cream Cones (Waffles & Wafers)	188.18	292.56	217.77	292.56
c. Unallocated	198.19	162.49	157.94	162.49
Total	3,581.22	2,948.79	2,299.54	2,948.79

