

PARTICULARS	STANDALONE					
	Quarter Ended 31.12.2019 (Unaudited)	Quarter Ended 30.09.2019 (Unaudited)	31.12.2018 (Unaudited)	Nine Months Ended 31.12.2019 (Unaudited)	31.12.2018 (Unaudited)	Year Ended 31.03.2019 (Audited)
1 Revenue From Operation (Net)	566.64	610.05	548.00	1753.40	1829.58	2501.81
Other Income	2.76	4.97	3.36	11.88	147.72	153.66
Total Income	569.40	615.02	551.36	1765.08	1977.30	2655.47
2 Expenditure:						
a) Cost of Material Consumed	234.12	303.85	279.79	852.28	1078.74	1414.60
b) Change in Inventory of Finished goods, WIP & stock in Trade	40.11	(29.32)	(17.48)	(24.99)	(24.51)	28.39
c) Employees Benefit expenses	115.31	116.62	107.37	353.56	344.53	443.41
d) Finance Cost	1.54	3.48	3.24	6.31	6.70	15.60
e) Depreciation and amortisation expenses	10.46	10.45	9.75	31.35	25.10	38.06
f) Other Expenditure	133.84	128.72	119.09	380.44	393.27	521.71
Total Expenses	535.38	533.80	501.76	1598.95	1823.83	2461.77
3 Profit/(Loss) before Tax (1 - 2)	34.02	81.22	49.60	166.13	153.47	193.70
4 Tax expenses	2.88	31.41	12.71	48.45	39.52	54.23
a) Current Tax	0.00	0.00	0.00	0.00	0.00	4.28
b) Deferred Tax	2.88	31.41	12.71	48.45	39.52	58.51
Total Tax Expenditure (4a + 4b)	31.14	49.81	36.89	117.68	113.95	135.19
5 Net Profit / (Loss) for the period from Continuing Operations (3 - 4)	0.00	0.00	0.00	0.00	0.00	0.00
6 Net Profit / (Loss) for the period from discontinuing Operations before tax	0.00	0.00	0.00	0.00	0.00	0.00
7 Tax Expenses on discontinuing Operations	0.00	0.00	0.00	0.00	0.00	0.00
8 Net Profit / (Loss) for the period before Minority Interest and Associate share of profit & Loss	31.14	49.81	36.89	117.68	113.95	135.19
9 Other Comprehensive Income						
A (i) Items that will not be reclassified to Profit and Loss	(2.94)	(2.73)	(0.18)	(7.64)	(0.36)	(7.89)
(ii) Income tax Related to Items that will not be reclassified to Statement of Profit and Loss	0.81	0.77	0.09	2.12	0.09	2.19
B (i) Items that will be 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	(2.13)	(1.96)	(0.09)	(5.52)	(0.27)	(5.70)
10 Total Comprehensive Income/(Loss) (8 + 9)	29.01	47.85	36.80	112.16	113.68	129.49
11 Paidup Equity share capital (Face Value of Rs. 100 per share)	63.47	63.47	63.47	63.47	63.47	63.47
12 Other Equity	-	-	-	-	-	-
13 Earning per Share (EPS) Basic & Diluted	49.06	78.48	58.12	185.41	179.53	213.00

Notes

- The above results were reviewed by Audit Committee on 21st January 2020.
- The above results have been taken on record at the meeting of the board of Directors of the company held on 21st January 2020.
- Provision for Deferred Tax will be made at the end of the financial year.
- The figures in financial result have been regrouped/ rearranged wherever necessary to make them comparable.
- The Statutory Auditors have carried out a limited review of the result for the quarter ended December 31, 2019.

MUMBAI

Dated 21st January 2020



FOR KAYCEE INDUSTRIES LIMITED

CHANDRABHAKASH JAIN  
EXECUTIVE DIRECTOR  
DIN NO. 07337778



SR NO	PARTICULARS	STANDALONE					
		31.12.2019 (Unaudited)	Quarter Ended 30.09.2019 (Unaudited)	31.12.2018 (Unaudited)	Nine Months Ended 31.12.2019 (Unaudited)	31.12.2018 (Unaudited)	Year Ended 31.03.2019 (Audited)
1	Segment Revenue						
	(Net Sale/Income from)						
	a) segment - Switches	443.64	490.61	459.02	1421.15	1491.48	2052.98
	b) segment - Counters	62.27	68.87	60.04	183.70	197.41	260.05
	c) segment - Others	60.73	50.57	28.94	148.55	140.69	188.78
	Total	566.64	610.05	548.00	1753.40	1829.58	2501.81
	Less: Inter Segment Revenue	0.00	0.00	0.00	0.00	0.00	0.00
	Total	566.64	610.05	548.00	1753.40	1829.58	2501.81
2	Segment result Profit/(Loss)						
	before Tax & Interest from Segment						
	a) segment - Switches	151.85	186.04	162.33	495.70	467.74	625.69
	b) segment - Counters	9.18	14.63	10.29	33.68	40.41	50.60
	c) segment - Others	24.54	25.30	12.94	64.21	(59.08)	(35.93)
	Total	185.57	225.97	185.56	593.59	449.07	640.36
	Add : Other Income	2.76	4.97	3.36	11.68	147.72	153.66
		188.33	230.94	188.92	605.27	596.79	794.02
	Less:						
	a) Interest	1.54	3.48	3.24	6.31	6.70	15.60
	b) Other unallocable expenditure net off unallocable income	152.77	146.24	136.08	432.83	436.62	584.72
	Total Profit before Tax	34.02	81.22	49.60	166.13	153.47	193.70
3a	Total Segment Assets (unallocated)	1,867.37	1921.26	1907.21	1867.37	1907.21	1863.53
3b	Total Segment Liabilities (unallocated)	465.17	546.49	625.05	465.17	625.05	565.57
3c	Total Capital Employed (unallocated)	1,402.20	1374.77	1282.16	1402.20	1282.16	1297.96

FOR KAYCEE INDUSTRIES LIMITED

CHANDRAPRAKASH JAIN  
EXECUTIVE DIRECTOR  
DIN NO.07337778



SIGN FOR IDENTIFICATION BY  
A. R. SODHA & CO.  
CHARTERED ACCOUNTANTS  
REG. No. 110324W, MUMBAI



**Independent Auditor's Review Report on Quarterly Financial Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

Review Report to  
**The Board of Directors**  
**Kaycee Industries Limited**

1. 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, 2019 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/CMD1/44/2019 dated 29<sup>th</sup> March, 2019. This statement which is the responsibility of the Company's Management and has been approved by the Board of Directors, which 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 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.
2. We conducted our review 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. 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. **Basis of Qualified Opinion**
  - i) The company has not recognized Deferred Tax as per the requirements of Ind AS 12 "Income Taxes". Pending details of the measurement of the above its impact on the profit & Loss for the quarter ended 31<sup>st</sup> December, 2019 cannot be ascertainable.
4. Based on our review conducted as above and except for the possible effect of our observation reported in para 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable accounting standards 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 as modified by Circular No. CIR/CFD/CMD1/44/2019 dated 29<sup>th</sup> March, 2019 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For A.R. Sodha & Co.  
Chartered Accountants  
FRN 110324W

*D. R. Sangoi*

Dipesh Sangoi  
Partner

M No. 124295

Place: Mumbai

Date: 21<sup>st</sup> January, 2020.

UDIN: 20124295AAAAAJ2708



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