# KAYCEE INDUSTRIES LIMITED

Regd. Office: Old Kamani Chamber, 32, Ramjibhai Kamani Road, Ballard Estate,
Mumbai-400 001. Tel.: +91-22-2261 3521 / 6666 3521 / 22 / 23


**To,**

Dated:- November 05, 2026

**THE CORPORATE RELATIONSHIP DEPT**
**M/s. BSE Limited,**
I Floor, New Trading Ring,
Rotunda Building, P.J. Towers, Dalal Street,
Fort, Mumbai - 400 001.

SCRIP CODE: 504084

Dear Sir/Ma'am,

**Sub: Outcome of Board Meeting held on November 05, 2026 under Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations").**

We wish to inform pursuant to Regulation 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**LODR Regulations")** that the Board of Directors of the Company at their meeting held today i.e., November 05, 2026, has transacted the following business :-

1. Approved the unaudited Standalone and Consolidated financial results for the Quarter and six months ended September 30, 2026 in terms of Regulation 33 of LODR Regulations and in pursuance of which, we have enclosed the aforesaid the financial results for the Quarter and six months ended September 30, 2026 along with the Limited Review Report **as Annexure A**

Further,

a) Financial Results will be uploaded in the Company's website http://www.kayceeindustries.com and

b) Pursuant to Regulation 47 of SEBI LODR Regulations disclosures prescribed under the SEBI Listing Regulations will be published in relevant newspapers within time stipulated.

2. Approved the acquisition of a 100% equity stake in Kaycee Electricals India Limited, which will become a wholly owned subsidiary of the Company.

   The disclosure required pursuant to SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, is enclosed herewith as '**Annexure B**'.

# KAYCEE INDUSTRIES LIMITED

Regd. Office: Old Kamani Chamber, 32, Ramjibhai Kamani Road, Ballard Estate,
Mumbai-400 001. Tel.: +91-22-2261 3521 / 6666 3521 / 22 / 23

The Board Meeting commenced at 11:48 AM and concluded at 12:45 PM

The above is for information and dissemination to the public at large.

For **Kaycee Industries Limited**

SANJAYPRASATH NARASIMHAN

Digitally signed by SANJAYPRASATH NARASIMHAN
Date: 2026.11.05 15:01:12 +05'30'

**Sanjay Prasath Narasimhan**
**Company Secretary & Compliance Officer**
**ICSI Membership Number :- A71514**

Enclosed: As above

**FACTORY & SALES OFFICE** : 24,26,27/19, Wimco Naka, Near R.K. CNG Pump, Ambernath (West),
Thane- 421 501. Tel : (0251)2991734 / 7410033051 / 7410033052 / 7410033053 / 7410033055
E-mail: cs@kayceeindustries.com / Web:www.kayceeindustries.com
CIN L70102MH1942PLC006482

R.SUBRAMANIAN AND COMPANY LLP
CHARTERED ACCOUNTANTS
LLPIN: AAG-3873

Tel: 044-24992261 / 24991347 | rs@rscompany.co.in | www.rscompany.co.in

## INDEPENDENT AUDITOR'S REVIEW REPORT

**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY AND YEAR-TO-DATE UNAUDITED STANDALONE FINANCIAL RESULTS OF THE COMPANY PURSUANT TO REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS,2015**

**To**
The Board of Directors
Kaycee Industries Limited, Mumbai

### 1. Report on Standalone Financial Results

### 1.1 Introduction

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Kaycee Industries Limited** ("the Company") for the quarter ended 30th September 2026 and for the period from 1st April 2026 to 30th September 2026 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

This Statement, which is the responsibility of the Company's management and has been approved by the Board of Directors in its meeting held on 5th November 2026, has been prepared in accordance with the recognition and measurement principles laid down in **Indian Accounting Standard (Ind AS) 34, "Interim Financial Reporting"**, 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 results based on our review.

### 1.2 Scope of Review

We conducted our review in accordance with the **Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity"**, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons 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 (SAs)** 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. Accordingly, we do not express an audit opinion.

**1.3 Conclusion**

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder 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, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For M/s R Subramanian and Company LLP**

**Chartered Accountants**
Firm Registration No. 004137S/S200041

SUBRAMANIAN KARTIK
Digitally signed by SUBRAMANIAN KARTIK
Date: 2026.11.05 11:55:55 +05'30'

**Kartik Subramanian**
Partner
Membership No: 209698
UDIN: **26209698TIPXQG9660**

Place: Mumbai
Date: 5 Nov 2026

**KAYCEE INDUSTRIES LIMITED**

**Regd office : Old Kamani Chambers, 32-Ramjibhai Kamani Marg, Ballard Estate, Mumbai 400001**

**STANDALONE STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALFYEAR ENDED 30TH SEPTEMBER 2026**

**CIN NO : L70102MH1942PLC006482**

**(Rs. In Lakhs) except Earnings per share**

| | PARTICULARS | STANDALONE | | | | | |
|---|---|---|---|---|---|---|---|
| | | Quarter Ended | | | Half Year Ended | | Year Ended |
| | | 30.09.2026 (Unaudited) | 30.06.2026 (Unaudited) | 30.09.2025 (Unaudited) | 30.09.2026 (Unaudited) | 30.09.2025 (Unaudited) | 31.03.2026 (Audited) |
| 1 | Revenue From Operation (Net) | 1794.70 | 1498.75 | 1491.09 | 3293.45 | 2880.69 | 6005.09 |
| | Other Income | 15.22 | 20.09 | 16.29 | 35.31 | 41.14 | 68.62 |
| | Total Income | 1809.92 | 1518.84 | 1507.38 | 3328.76 | 2921.83 | 6073.71 |
| 2 | Expenditure: | | | | | | |
| | a) Cost of Material Consumed | 1179.73 | 1012.64 | 931.10 | 2192.37 | 1805.57 | 3831.48 |
| | b) Change in Inventory of Finished goods, WIP | (15.74) | (76.37) | (16.74) | (92.11) | (32.45) | (97.86) |
| | c) Employees Benefit expenses | 129.17 | 131.87 | 130.32 | 261.04 | 267.75 | 565.77 |
| | d) Finance Cost | 7.68 | 8.97 | 9.12 | 16.65 | 18.15 | 37.86 |
| | e) Depreciation and amortisation expenses | 39.46 | 38.95 | 29.35 | 78.41 | 57.92 | 131.03 |
| | f) Other Expenditure | 243.50 | 234.00 | 224.18 | 477.50 | 414.89 | 921.22 |
| | Total Expenses | 1583.80 | 1350.06 | 1307.33 | 2933.86 | 2531.83 | 5389.50 |
| 3 | Profit/(Loss) before exceptional items and tax (1 - 2) | 226.12 | 168.78 | 200.05 | 394.90 | 390.00 | 684.21 |
| 4 | Less :- Exceptional Items | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5 | Profit/(Loss) before Tax (3-4) | 226.12 | 168.78 | 200.05 | 394.90 | 390.00 | 684.21 |
| 6 | Tax expenses | | | | | | |
| | a) Current Tax | 56.90 | 42.48 | 50.34 | 99.38 | 98.15 | 192.71 |
| | b) Deferred Tax | (1.17) | 10.74 | (0.39) | 9.57 | 1.96 | (6.65) |
| | Total Tax Expenditure (6a + 6b ) | 55.73 | 53.22 | 49.95 | 108.95 | 100.11 | 186.06 |
| 7 | Net Profit /( Loss ) for the period from Continuing Operations (5 - 6) | 170.39 | 115.56 | 150.10 | 285.95 | 289.89 | 498.15 |
| 8 | Net Profit /( Loss ) for the period from discontinuing Operations before tax | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9 | Tax Expenses on discontinuing Operations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | Net Profit /( Loss ) for the period | 170.39 | 115.56 | 150.10 | 285.95 | 289.89 | 498.15 |
| 11 | Other Comprehensive Income | | | | | | |
| | A (i)Items that will not be reclassified to Profit and Loss | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.65 |
| | (ii)Income tax Related to Items that will not be reclassified to Statement of Profit and Loss | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (0.41) |
| | B (i)Items that will 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.24 |
| 12 | Total Comprehensive Income/(Loss) (10 + 11) | 170.39 | 115.56 | 150.10 | 285.95 | 289.89 | 499.39 |
| 13 | Paid-up Equity share capital (Face Value of Rs.10 per share) | 317.35 | 317.35 | 317.35 | 317.35 | 317.35 | 317.35 |
| 14 | Other Equity | 3244.35 | 3137.43 | 2812.37 | 3244.35 | 2812.37 | 3021.88 |
| 15 | Earning per Share (EPS) Basic & Diluted | 5.37 | 3.64 | 4.73 | 9.01 | 9.13 | 15.70 |

**Notes**

1 The Unaudited Standalone Financial Results have been prepared in accordance with the recognition and measurement principle provided in Indian Accounting Standards (IndAS). the provisions of the Companies Act. 2013 (the Act), as applicable and guidelines issued by the Securities and Exchange Board of India (SEBI) under SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015. [SEBI (LODR) Regulations. 2015) as amended

KAYCEE INDUSTRIES LTD MUMBAI

2 The above statement of standalone financial results was reviewed and recommended by the Audit Committee of the Board on 5th Nov, 2026 and subsequently approved by the Board of Directors at their meeting held on 5th Nov 2026. The Statutory auditors have carried out the limited review of the result for the quarter and Half Year ended September, 2026.

3 **Business Segment**

3.1 Based on the management approach as defined in IND AS 108 - Operating Segments, the Chief Operating Decision Maker (CODM) evaluates the Company's performance and allocates resources based on analysis of various performance indicators by business segments. The CODM has identified 2 business segments, Manufactured products and Trading products, as the reportable business segments in accordance with IND AS 108. Accordingly, the information for these segments have been presented. The accounting principles used in the preparation of the financial statements are consistently applied to record revenue and expenditure in individual segments.

3.2 Most of the assets, liabilities of the reportable segments are interchangeable and are not practically allocable and any forced allocation would not result in any meaningful segregation. Accordingly, segment assets & liabilities have not been presented.

| Particulars | Quarter ended | | | Half Year Ended | | Year Ended |
|---|---|---|---|---|---|---|
| | 30.09.2026 (Unaudited) | 30.06.2026 (Unaudited) | 30.09.2025 (Unaudited) | 30.09.2026 (Unaudited) | 30.09.2025 (Unaudited) | 31.03.2026 (Audited) |
| **Segment Revenue** | | | | | | |
| *Manufacturing segment* | 1377.76 | 1204.62 | 1143.55 | 2582.38 | 2124.16 | 4469.21 |
| *Trading segment* | 416.94 | 294.13 | 347.54 | 711.07 | 756.53 | 1535.88 |
| **Gross Total** | 1794.70 | 1498.75 | 1491.09 | 3293.45 | 2880.69 | 6005.09 |
| Less : Intersegment transfers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Net Total** | 1794.70 | 1498.75 | 1491.09 | 3293.45 | 2880.69 | 6005.09 |
| | | | | | | |
| **Segmental results - EBIT** | | | | | | |
| *Manufacturing segment* | 202.13 | 145.60 | 175.66 | 347.73 | 330.83 | 587.09 |
| *Trading segment* | 16.45 | 12.06 | 17.22 | 28.51 | 36.18 | 66.36 |
| Total Segmental Profit before Interest and Tax | 218.58 | 157.66 | 192.88 | 376.24 | 367.01 | 653.45 |
| (i) Finance cost | (7.68) | (8.97) | (9.12) | (16.65) | (18.15) | (37.86) |
| (ii) Interest income | 3.21 | 3.21 | 4.56 | 4.04 | 8.60 | 10.00 |
| (iii) Other Un-allocable income (net of expenditure) | 12.01 | 16.88 | 11.73 | 31.27 | 32.54 | 58.62 |
| **Profit before tax from continuing operations** | 226.12 | 168.78 | 200.05 | 394.90 | 390.00 | 684.21 |
| (i) Current tax | 56.90 | 42.48 | 50.34 | 99.38 | 98.15 | 192.71 |
| (ii) Deferred tax | (1.17) | 10.74 | (0.39) | 9.57 | 1.96 | (6.65) |
| **Profit from continuing operations** | 170.39 | 115.56 | 150.10 | 285.95 | 289.89 | 498.15 |
| **Profit from discontinued operations** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Profit for the period** | 170.39 | 115.56 | 150.10 | 285.95 | 289.89 | 498.15 |

4 In accordance with the Regulation 33 of the SEBI (LODR) Regulations 2015, the above Unaudited standalone financial results of the company are posted on the company's website www.kayceeindustries.com and on the website of BSE www.bseindia.com where the company's shares are listed

5 The previous periods' figures have been re-grouped and re-classified wherever required to conform to current periods' classification.

MUMBAI
Dated : 5th Nov 2026

FOR KAYCEE INDUSTRIES LIMITED

Raman Krishnamoorthy
Director
DIN: 10766058

KAYCEE INDUSTRIES LTD. MUMBAI

# KAYCEE INDUSTRIES LIMITED

Regd office : Old Kamani Chambers, 32- Ramjibhai Kamani Marg, Ballard estate Mumbai - 400001.
CIN NO : L70102MH1942PLC006482

**STANDALONE SUMMARISED BALANCE SHEET AS ON 30.09.2026 (In Lakhs)**

| SR NO | PARTICULARS | As at 30.09.2026 (Unaudited) | As at 31.03.2026 (Audited) |
|---|---|---|---|
| | **ASSETS** | | |
| 1 | **Non Current Assets** | | |
| | (a) Property, Plant and Equipment | 712.96 | 698.56 |
| | (b) Right of Use assets | 354.98 | 392.20 |
| | (c) Intangible Assets | 10.40 | 7.74 |
| | (d) Capital Work in Progress | 0.00 | 0.00 |
| | (e) Financial Assets | | |
| | (i) Investments | 815.10 | 811.00 |
| | (ii) Others | 0.00 | 0.00 |
| | (f) Deferred Tax Asset (Net) | 4.99 | 14.56 |
| | (g) Other Non-current Assets | 32.49 | 30.79 |
| | **Sub total** | **1930.92** | **1954.85** |
| 2 | **Current Assets** | | |
| | (a) Inventories | 755.16 | 632.53 |
| | (b) Financial Assets | | |
| | i) Investments | 65.24 | 51.59 |
| | ii) Trade Receivables | 1971.23 | 1788.56 |
| | iii) Cash and Cash Equivalents | 82.84 | 114.95 |
| | iv) Other Bank Balances | 426.06 | 131.07 |
| | v) Other Financial Assets | 0.00 | 0.00 |
| | (c) Current Tax Assets (Net) | 0.00 | 0.00 |
| | (d) Other Current Assets | 69.65 | 36.24 |
| | **Sub total** | **3370.18** | **2754.94** |
| | **TOTAL ASSETS** | **5301.10** | **4709.79** |
| | | | |
| | **EQUITY AND LIABILITIES** | | |
| | **EQUITY** | | |
| | (a) Equity Share Capital | 317.35 | 317.35 |
| | (b) Other Equity | 3244.35 | 3021.88 |
| | **Total Equity** | **3561.70** | **3339.23** |
| | **LIABILITIES** | | |
| 1 | **Non-Current Liabilities** | | |
| | (a) Financial Liabilities | | |
| | i) Borrowings | 218.45 | 0.00 |
| | ii) Lease Liability | 208.21 | 239.92 |
| | iii) Other Financial Liabilities | 8.89 | 8.49 |
| | b) Provisions | 26.33 | 47.22 |
| | c) Deferred tax Liability (Net) | 0.00 | 0.00 |
| | d) Other Non-current Liabilities | 26.70 | 26.70 |
| | **Sub total** | **488.58** | **322.33** |
| 2 | **Current Liabilities** | | |
| | (a) Financial Liabilities | | |
| | i) Borrowings | 46.48 | 0.00 |
| | ii) Lease Liability | 65.21 | 65.16 |
| | iii) Trade Payable | | |
| | *Due of Small enterprises and micro enterprises* | 97.27 | 236.87 |
| | *Due of Creditors other than small enterprises and micro enterprises* | 867.04 | 609.57 |
| | iii) Other Financial Liabilities | 6.07 | 6.08 |
| | (b) Other Current Liabilities | 127.34 | 82.37 |
| | (c) Provisions | 29.28 | 34.95 |
| | (d) Current Tax Liabilities (Net) | 12.13 | 13.23 |
| | **Sub total** | **1250.82** | **1048.23** |
| | **TOTAL EQUITY AND LIABILITIES** | **5301.10** | **4709.79** |

FOR KAYCEE INDUSTRIES LIMITED

Raman Krishnamoorthy
Director
DIN: 10766058
MUMBAI
Dated : 5th Nov 2026

KAYCEE INDUSTRIES LTD. MUMBAI

## KAYCEE INDUSTRIES LIMITED

**Regd office : Old Kamani Chambers, 32- Ramjibhai Kamani Marg, Ballard estate Mumbai - 400001.**
**CIN NO : L70102MH1942PLC006482**
**CASH FLOW FOR THE YEAR ENDED 30TH SEPTEMBER 2026 (STANDALONE)** **(Rs. In Lakhs)**

| | | Half Year Ended | | | |
|---|---|---|---|---|---|
| | | 30th September 2026 | | 30th September 2025 | |
| A. | Cash Flow From Operating Activities | | | | |
| | **Net Profit/(Loss ) Before Tax** | | **394.90** | | **390.00** |
| | Adjusted for | | | | |
| | Depreciation | 78.41 | | 57.92 | |
| | Interest received | (7.46) | | (8.60) | |
| | Dividend received | - | | (0.02) | |
| | Other Comprehensive Income/(Expenses) | - | | - | |
| | Proceed for sale of Fixed Assets | - | | - | |
| | Rental Income | (12.60) | | (12.00) | |
| | Interest on Investment in lease | - | | (1.48) | |
| | Interest on Debentures | (4.10) | | (3.74) | |
| | Profit and loss on investment in Lease | - | | - | |
| | Unrealised gains from mutual Funds | (1.64) | | (1.56) | |
| | Interest Charged | 13.55 | 66.16 | 16.27 | 46.79 |
| | **Operating profit before working capital changes** | | **461.06** | | **436.79** |
| | Adjustments for: | | | | |
| | Trade and Other receivables | (182.68) | | (240.31) | |
| | Inventories | (122.62) | | (85.01) | |
| | Other Current assets | (35.11) | | (78.74) | |
| | Trade payable / Other Liabilities | 136.68 | (203.73) | 131.00 | (273.06) |
| | **Cash generated from operations** | | **257.33** | | **163.73** |
| | Direct taxes Paid | | (100.48) | | (100.18) |
| | Net cash flow before extra ordinary items | | 156.85 | | 63.55 |
| | Prior Period | | - | | - |
| | **NET CASH FROM OPERATING ACTIVITIES (A)** | | **156.85** | | **63.55** |
| B. | Cash flow from investing activities | | | | |
| | Inflow | | | | |
| | Rental income | | 12.60 | | 16.22 |
| | Interest received | | 7.46 | | 8.60 |
| | Dividend received | | - | | 0.02 |
| | Proceed for sale of Fixed Assets | | - | | - |
| | Outflow | | - | | |
| | Investment in Mutual Funds | | (12.00) | | (12.00) |
| | Investment in Equity Shares of UFC | | - | | - |
| | Investment in Debentures of UFC | | - | | - |
| | Increase/(Decrease) in Other Bank Balances | | (294.99) | | (70.01) |
| | Purchase of fixed assets | | (58.24) | | (63.91) |
| | **NET CASH USED IN INVESTING ACTIVITIES (B)** | | **(345.17)** | | **(121.08)** |
| C. | Cash flow from financing activities | | | | |
| | Inflow | | | | |
| | Increase/(Decrease) in bank borrowing -NET | | 46.48 | | 3.92 |
| | Term Loan | | 218.45 | | |
| | Outflow | | | | |
| | Lease Liability | | (31.68) | | (27.99) |
| | Dividend paid | | (63.47) | | (63.47) |
| | Interest on lease liability | | (13.55) | | (16.27) |
| | **NET CASH USED IN FINANCING ACTIVITIES (C)** | | **156.23** | | **(103.81)** |
| | **NET CHANGES IN CASH & CASH EQUIVALENTS (A+B+C)** | | **(32.09)** | | **(161.34)** |
| | CASH & CASH EQUIVALENTS-OPENING BALANCE | | 114.95 | | 185.80 |
| | CASH & CASH EQUIVALENTS-CLOSING BALANCE | | 82.84 | | 24.46 |
| | | | - | | - |

Note : The Above Statement of Cash flow has been prepared under the 'Indirect Method' as set out in IND AS 7, Statement of Cash Flow

KAYCEE INDUSTRIES LTD. MUMBAI

FOR KAYCEE INDUSTRIES LIMITED

Raman Krishnamoorthy
Director
DIN: 10766058

MUMBAI
Dated : 5th Nov 2026

**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY AND YEAR-TO-DATE UNAUDITED CONSOLIDATED FINANCIAL RESULTS OF THE COMPANY PURSUANT TO REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS,2015**

**2. Report on Consolidated Financial Results**

**2.1 Introduction**

We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Kaycee Industries Limited** ("the Parent") and its associate (collectively referred to as "the Group") for the quarter ended 30th September 2026 and for the period from 1st April 2026 to 30th September 2026, being submitted by the Parent pursuant to the requirements of **Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**, as amended.

This Statement, which is the responsibility of the Parent's management and has been approved by the Parent's Board of Directors in its meeting held on 5th November 2026, has been prepared in accordance with the recognition and measurement principles laid down in **Indian Accounting Standard (Ind AS) 34, "Interim Financial Reporting"**, 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 express a conclusion on the Statement based on our review.

**2.2 Scope of Review**

We conducted our review in accordance with **Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity"**, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons 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 (SAs) 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. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the **Securities and Exchange Board of India** under **Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**, as amended, to the extent applicable.

The list of entities included in the unaudited consolidated results:

| Name of the Entity | Nature of Relationship |
|---|---|
| Kaycee Industries Limited | Parent Company |
| Ultrafast Chargers Private Limited | Associate Company |

**2.3 Conclusion**

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited consolidated financial results, prepared in accordance with the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder 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 amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For M/s R Subramanian and Company LLP**

**Chartered Accountants**
Firm Registration No. 004137S/S200041

SUBRAMANIAN KARTIK
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Date: 2026.11.05 11:56:22 +05'30'

**Kartik Subramanian**
Partner
Membership No: 209698
UDIN: **26209698MPVBDJ9598**

Place: Mumbai
Date: 5th November 2026

**KAYCEE INDUSTRIES LIMITED**

**Regd office : Old Kamani Chambers, 32-Ramjibhai Kamani Marg, Ballard Estate, Mumbai 400001**

**CONSOLIDATED STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2026**

**CIN NO : L70102MH1942PLC006482**

(Rs. In Lakhs (Rs. In Lakhs) except Earnings per share

| | PARTICULARS | CONSOLIDATED | | | | | |
|---|---|---|---|---|---|---|---|
| | | Quarter Ended | | | Half Year Ended | | Year Ended |
| | | 30.09.2026 (Unaudited) | 30.06.2026 (Unaudited) | 30.09.2025 (Unaudited) | 30.09.2026 (Unaudited) | 30.09.2025 (Unaudited) | 31.03.2026 (Audited) |
| 1 | Revenue From Operation (Net) | 1794.70 | 1498.75 | 1491.09 | 3293.45 | 2880.69 | 6005.09 |
| | Other Income | 15.22 | 20.09 | 16.29 | 35.31 | 41.14 | 68.62 |
| | Total Income | 1809.92 | 1518.84 | 1507.38 | 3328.76 | 2921.83 | 6073.71 |
| 2 | Expenditure: | | | | | | |
| | a) Cost of Material Consumed | 1179.73 | 1012.64 | 931.10 | 2192.37 | 1805.57 | 3831.48 |
| | b) Change in Inventory of Finished goods, WIP | (15.74) | (76.37) | (16.74) | (92.11) | (32.45) | (97.86) |
| | c) Employees Benefit expenses | 129.17 | 131.87 | 130.32 | 261.04 | 267.75 | 565.77 |
| | d) Finance Cost | 7.68 | 8.97 | 9.12 | 16.65 | 18.15 | 37.86 |
| | e) Depreciation and amortisation expenses | 39.46 | 38.95 | 29.35 | 78.41 | 57.92 | 131.03 |
| | f) Other Expenditure | 243.50 | 234.00 | 224.18 | 477.50 | 414.89 | 921.22 |
| | Total Expenses | 1583.80 | 1350.06 | 1307.33 | 2933.86 | 2531.83 | 5389.50 |
| 3 | Profit/(Loss) before exceptional items and tax (1 - 2) | 226.12 | 168.78 | 200.05 | 394.90 | 390.00 | 684.21 |
| 4 | Less :- Exceptional Items | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5 | Profit/(Loss) before Tax (3-4) | 226.12 | 168.78 | 200.05 | 394.90 | 390.00 | 684.21 |
| 6 | Tax expenses | | | | | | |
| | a) Current Tax | 56.90 | 42.48 | 50.34 | 99.38 | 98.15 | 192.71 |
| | b) Deferred Tax | (1.17) | 10.74 | (0.39) | 9.57 | 1.96 | (6.65) |
| | Total Tax Expenditure (6a + 6b ) | 55.73 | 53.22 | 49.95 | 108.95 | 100.11 | 186.06 |
| 7 | Net Profit /( Loss ) for the period from Continuing Operations (5 - 6) | 170.39 | 115.56 | 150.10 | 285.95 | 289.89 | 498.15 |
| 8 | Net Profit /( Loss ) for the period from discontinuing Operations before tax | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9 | Tax Expenses on discontinuing Operations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | Net Profit /( Loss ) for the period before Share of Profit or Loss | 170.39 | 115.56 | 150.10 | 285.95 | 289.89 | 498.15 |
| 11 | Share of Profit/Loss from Associates | (10.23) | (14.63) | (15.78) | (24.86) | (29.57) | (57.72) |
| 12 | Profit /( Loss ) for the period after tax and Share of Profit or Loss of Associates | 160.16 | 100.93 | 134.32 | 261.09 | 260.32 | 440.43 |
| 13 | Other Comprehensive Income | | | | | | |
| | A (i)Items that will not be reclassified to Profit and Loss | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.65 |
| | (ii)Income tax Related to Items that will not be reclassified to Statement of Profit and Loss | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (0.41) |
| | B (i)Items that will 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.24 |
| 14 | Total Comprehensive Income/(Loss) (10 + 11) | 160.16 | 100.93 | 134.32 | 261.09 | 260.32 | 441.67 |
| 15 | Paid-up Equity share capital (Face Value of Rs.10 per share) | 317.35 | 317.35 | 317.35 | 317.35 | 317.35 | 317.35 |
| 16 | Other Equity | 3211.91 | 3115.23 | 2845.41 | 3211.91 | 2845.41 | 3014.29 |
| 17 | Earning per Share (EPS) Basic & Diluted | 5.05 | 3.18 | 4.23 | 8.23 | 8.20 | 13.88 |

**Notes**

1 The Unaudited Consolidated Financial Results have been prepared in accordance with the recognition and measurement principle provided in Indian Accounting Standards (IndAS), the provisions of the Companies Act. 2013 (the Act), as applicable and guidelines issued by the Securities and Exchange Board of India (SEBI) under SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015. [SEBI (LODR) Regulations. 2015) as amended. The Consolidated Results include results of Associate Company viz Ultrafast Chargers Private Limited, in which the Company holds 27.47% share capital.

KAYCEE INDUSTRIES LTD. MUMBAI

2 The above statement of consolidated financial results was reviewed and recommended by the Audit Committee of the Board on 5th Nov 2026 and subsequently approved by the Board of Directors at their meeting held on 5th Nov 2026. The Statutory auditors have carried out Limiterd Review of the results for the quarter ended Sep 30, 2026.

3 **Business Segment**

3.1 Based on the management approach as defined in IND AS 108 - Operating Segments, the Chief Operating Decision Maker (CODM) evaluates the Company's performance and allocates resources based on analysis of various performance indicators by business segments. The CODM has identified 2 business segments, Manufactured products and Trading products, as the reportable business segments in accordance with IND AS 108. Accordingly, the information for these segments have been presented. The accounting principles used in the preparation of the financial statements are consistently applied to record revenue and expenditure in individual segments.

3.2 Most of the assets, liabilities of the reportable segments are interchangeable and are not practically allocable and any forced allocation would not result in any meaningful segregation. Accordingly, segment assets & liabilities have not been presented.

| Particulars | Quarter ended | | | Half Year Ended | | Year Ended |
|---|---|---|---|---|---|---|
| | 30.09.2026 (Unaudited) | 30.06.2026 (Unaudited) | 30.09.2025 (Unaudited) | 30.09.2026 (Unaudited) | 30.09.2025 (Unaudited) | 31.03.2026 (Audited) |
| **Segment Revenue** | | | | | | |
| *Manufacturing segment* | 1377.76 | 1204.62 | 1143.55 | 2582.38 | 2124.16 | 4469.21 |
| *Trading segment* | 416.94 | 294.13 | 347.54 | 711.07 | 756.53 | 1535.88 |
| **Gross Total** | 1794.70 | 1498.75 | 1491.09 | 3293.45 | 2880.69 | 6005.09 |
| Less : Intersegment transfers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Net Total** | 1794.70 | 1498.75 | 1491.09 | 3293.45 | 2880.69 | 6005.09 |
| | | | | | | |
| **Segmental results - EBIT** | | | | | | |
| *Manufacturing segment* | 202.13 | 145.60 | 175.66 | 347.73 | 330.83 | 587.09 |
| *Trading segment* | 16.45 | 12.06 | 17.22 | 28.51 | 36.18 | 66.36 |
| Total Segmental Profit before Interest and Tax | 218.58 | 157.66 | 192.88 | 376.24 | 367.01 | 653.45 |
| (i) Finance cost | (7.68) | (8.97) | (9.12) | (16.65) | (18.15) | (37.86) |
| (ii) Interest income | 3.21 | 3.21 | 4.56 | 4.04 | 8.60 | 10.00 |
| (iii) Other Un-allocable income (net of expenditure) | 1.78 | 2.25 | (4.05) | 6.41 | 2.97 | 0.90 |
| **Profit before tax from continuing operations** | 215.89 | 154.15 | 184.27 | 370.04 | 360.43 | 626.49 |
| (i) Current tax | 56.90 | 42.48 | 50.34 | 99.38 | 98.15 | 192.71 |
| (ii) Deferred tax | (1.17) | 10.74 | (0.39) | 9.57 | 1.96 | (6.65) |
| **Profit from continuing operations** | 160.16 | 100.93 | 134.32 | 261.09 | 260.32 | 440.43 |
| **Profit from discontinued operations** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Profit for the period** | 160.16 | 100.93 | 134.32 | 261.09 | 260.32 | 440.43 |

4 In accordance with the Regulation 33 of the SEBI (LODR) Regulations 2015, the above Unaudited Consolidated financial results of the company are posted on the company's website www.kayceeindustries.com and on the website of BSE www.bseindia.com where the company's shares are listed

5 The previous periods' figures have been re-grouped and re-classified wherever required to conform to current periods' classification.

FOR KAYCEE INDUSTRIES LIMITED

Raman Krishnamoorthy
Director
DIN: 10766058

KAYCEE INDUSTRIES LTD. MUMBAI

MUMBAI
Dated : 5th Nov 2026

# KAYCEE INDUSTRIES LIMITED

Regd office : Old Kamani Chambers, 32- Ramjibhai Kamani Marg, Ballard estate Mumbai - 400001.
CIN NO : L70102MH1942PLC006482

**CONSOLIDATED SUMMARISED BALANCE SHEET AS ON 30.09.2026** (In Lakhs)

| SR NO | PARTICULARS | As at 30.09.2026 (Unaudited) | As at 31.03.2026 (Audited) |
|---|---|---|---|
| | **ASSETS** | | |
| 1 | **Non Current Assets** | | |
| | (a) Property, Plant and Equipment | 712.96 | 698.56 |
| | (b) Right of Use assets | 354.98 | 392.21 |
| | (c) Intangible Assets | 10.40 | 7.74 |
| | (d) Capital Work in Progress | 0.00 | 0.00 |
| | (e) Financial Assets | | |
| | (i) Investments | 782.66 | 803.41 |
| | (ii) Others | 0.00 | 0.00 |
| | (f) Deferred Tax Asset (Net) | 4.99 | 14.55 |
| | (g) Other Non-current Assets | 32.49 | 30.79 |
| | **Sub total** | **1898.48** | **1947.26** |
| 2 | **Current Assets** | | |
| | (a) Inventories | 755.16 | 632.53 |
| | (b) Financial Assets | | |
| | i) Investments | 65.24 | 51.59 |
| | ii) Trade Receivables | 1971.23 | 1788.56 |
| | iii) Cash and Cash Equivalents | 82.84 | 114.95 |
| | iv) Other Bank Balances | 426.06 | 131.07 |
| | v) Other Financial Assets | 0.00 | 0.00 |
| | (c) Current Tax Assets (Net) | 0.00 | 0.00 |
| | (d) Other Current Assets | 69.65 | 36.24 |
| | **Sub total** | **3370.18** | **2754.94** |
| | **TOTAL ASSETS** | **5268.66** | **4702.20** |
| | | | |
| | **EQUITY AND LIABILITIES** | | |
| | **EQUITY** | | |
| | (a) Equity Share Capital | 317.35 | 317.35 |
| | (b) Other Equity | 3211.91 | 3014.29 |
| | **Total Equity** | **3529.26** | **3331.64** |
| | **LIABILITIES** | | |
| 1 | **Non-Current Liabilities** | | |
| | (a) Financial Liabilities | | |
| | i) Borrowings | 218.45 | 0.00 |
| | ii) Lease Liability | 208.21 | 239.92 |
| | iii) Other Financial Liabilities | 8.89 | 8.49 |
| | b) Provisions | 26.33 | 47.22 |
| | c) Deferred tax Liability (Net) | 0.00 | 0.00 |
| | d) Other Non-current Liabilities | 26.70 | 26.70 |
| | **Sub total** | **488.58** | **322.33** |
| 2 | **Current Liabilities** | | |
| | (a) Financial Liabilities | | |
| | i) Borrowings | 46.48 | 0.00 |
| | ii) Lease Liability | 65.21 | 65.16 |
| | iii) Trade Payable | | |
| | *Due of Small enterprises and micro enterprises* | 97.27 | 236.87 |
| | *Due of Creditors other than small enterprises and micro enterprises* | 867.04 | 609.57 |
| | iii) Other Financial Liabilities | 6.07 | 6.08 |
| | (b) Other Current Liabilities | 127.34 | 82.37 |
| | (c) Provisions | 29.28 | 34.95 |
| | (d) Current Tax Liabilities (Net) | 12.13 | 13.23 |
| | **Sub total** | **1250.82** | **1048.23** |
| | **TOTAL EQUITY AND LIABILITIES** | **5268.66** | **4702.20** |

FOR KAYCEE INDUSTRIES LIMITED

Raman Krishnamoorthy
Director
DIN: 10766058
MUMBAI
Dated : 5th Nov 2026

KAYCEE INDUSTRIES LTD. MUMBAI

## KAYCEE INDUSTRIES LIMITED

**Regd office : Old Kamani Chambers, 32- Ramjibhai Kamani Marg, Ballard estate Mumbai - 400001.**
**CIN NO : L70102MH1942PLC006482**
**CASH FLOW FOR THE PERIOD ENDED 30TH SEPTEMBER 2026 (CONSOLIDATED)** **(Rs. In Lakhs)**

| | | Half Year Ended | | | |
|---|---|---|---|---|---|
| | | 30th September 2026 | | 30th September 2025 | |
| A. | Cash Flow From Operating Activities | | | | |
| | **Net Profit/(Loss ) Before Tax** | | **393.71** | | **390.00** |
| | Adjusted for | | | | |
| | Depreciation | 78.41 | | 57.92 | |
| | Interest received | (7.46) | | (8.60) | |
| | Dividend received | - | | (0.02) | |
| | Other Comprehensive Income/(Expenses) | - | | - | |
| | Proceed for sale of Fixed Assets | - | | - | |
| | Rental Income | (12.60) | | (12.00) | |
| | Interest on Investment in lease | - | | (1.48) | |
| | Interest on Debentures | (4.10) | | (3.74) | |
| | Profit and loss on investment in Lease | - | | - | |
| | Unrealised gains from mutual Funds | (1.64) | | (1.56) | |
| | Interest Charged | 13.56 | 66.17 | 16.27 | 46.79 |
| | **Operating profit before working capital changes** | | **459.88** | | **436.79** |
| | Adjustments for: | | | | |
| | Trade and Other receivables | (182.68) | | (240.31) | |
| | Inventories | (122.62) | | (85.01) | |
| | Other Current assets | (114.75) | | (78.74) | |
| | Trade payable / Other Liabilities | 216.82 | (203.23) | 131.00 | (273.06) |
| | **Cash generated from operations** | | **256.65** | | **163.73** |
| | Direct taxes Paid | | (100.49) | | (100.18) |
| | Net cash flow before extra ordinary items | | 156.16 | | 63.55 |
| | Prior Period | | - | | - |
| | **NET CASH FROM OPERATING ACTIVITIES (A)** | | **156.16** | | **63.55** |
| B. | Cash flow from investing activities | | | | |
| | Inflow | | | | |
| | Rental income | | 12.60 | | 16.22 |
| | Interest received | | 7.46 | | 8.60 |
| | Dividend received | | - | | 0.02 |
| | Proceed for sale of Fixed Assets | | - | | - |
| | Outflow | | - | | |
| | Investment in Mutual Funds | | (12.00) | | (12.00) |
| | Investment in Equity Shares of UFC | | - | | - |
| | Investment in Debentures of UFC | | - | | - |
| | Increase/(Decrease) in Other Bank Balances | | (294.99) | | (70.01) |
| | Purchase of fixed assets | | (58.25) | | (63.91) |
| | **NET CASH USED IN INVESTING ACTIVITIES (B)** | | **(345.18)** | | **(121.08)** |
| C. | Cash flow from financing activities | | | | |
| | Inflow | | | | |
| | Increase/(Decrease) in bank borrowing -NET | | 46.48 | | 3.92 |
| | Term Loan | | 219 | | |
| | Outflow | | | | |
| | Lease Liability | | (31.68) | | (27.99) |
| | Dividend paid | | (63.47) | | (63.47) |
| | Interest on lease liability | | (13.56) | | (16.27) |
| | **NET CASH USED IN FINANCING ACTIVITIES (C)** | | **156.91** | | **(103.81)** |
| | **NET CHANGES IN CASH & CASH EQUIVALENTS (A+B+C)** | | (32.11) | | (161.34) |
| | CASH & CASH EQUIVALENTS-OPENING BALANCE | | 114.95 | | 185.80 |
| | CASH & CASH EQUIVALENTS-CLOSING BALANCE | | 82.84 | | 24.46 |

Note : The Above Statement of Cash flow has been prepared under the 'Indirect Method' as set out in IND AS 7, Statement of Cash Flow

KAYCEE INDUSTRIES LTD. MUMBAI

FOR KAYCEE INDUSTRIES LIMITED

Raman Krishnamoorthy
Director
DIN: 10766058

MUMBAI
Dated : 5th Nov 2026

# KAYCEE INDUSTRIES LIMITED

Regd. Office: Old Kamani Chamber, 32, Ramjibhai Kamani Road, Ballard Estate,
Mumbai-400 001. Tel.: +91-22-2261 3521 / 6666 3521 / 22 / 23


**Annexure B**

**Disclosures under SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026**

| S. No. | Details required to be disclosed | Particulars |
|---|---|---|
| 1 | Name of the target entity, details in brief such as size, turnover etc. | Kaycee Electricals India Limited<br><br>Paid up Capital: Rs. 1,00,000<br><br>Turnover: Nil |
| 2 | Whether the acquisition would fall within related party transaction(s) and whether the promoter/ promoter group/ group companies have any interest in the entity being acquired? If yes, nature of interest and details thereof and whether the same is done at "arms' length" | Yes. The proposed acquisition constitutes a related party transaction.<br><br>The Company proposes to acquire 100% of the equity share capital of Kaycee Electricals India Limited (the "Target Company") from its existing shareholders, including Mr. R. Doraiswamy and Mr. D. Rajesh Kumar, who are promoters of Salzer Electronics Limited, the holding company of Kaycee Industries Limited. They collectively hold 91% of the equity share capital of the Target Company.<br><br>The aforesaid promoters are interested in the transaction as the existing shareholders and sellers of the Target Company.<br><br>The transaction is proposed to be undertaken on an arm's-length basis. |
| 3 | Industry to which the entity being acquired belongs | Manufacturing of Electrical and electronic equipment |
| 4 | Objects and effects of acquisition (including but not limited to, disclosure of reasons for acquisition of target entity, if its business is | The acquisition is intended to help the Company strategize for sustainable growth and drive long-term value for |

| | | |
|---|---|---|
| | outside the main line of business of the listed entity) | stakeholders.<br><br>Post-Acquisition, Target Company will become an wholly owned subsidiary. |
| 5 | Brief details of any governmental or regulatory approvals required for the acquisition | Not Applicable. |
| 6 | Indicative time period for completion of the acquisition | Within December 15, 2026. |
| 7 | Nature of consideration - whether cash consideration or share swap and details of the same | Cash consideration |
| 8 | Cost of acquisition or the price at which the shares are acquired | Not exceeding Rs. 1 Lakh |
| 9 | Percentage of shareholding / control acquired and / or number of shares acquired | 100% Equity stake and control |
| 10 | Brief background about the entity acquired in terms of products/line of business acquired, date of incorporation, history of last 3 years turnover, country in which the acquired entity has presence and any other significant information (in brief) | Kaycee Electricals India Limited is a company incorporated in 2023 to engage in the business of manufacturing electricals and electronic equipment. The Company is yet to commence its business operation. |
| | | Date of incorporation: 20.06.2023 |
| | | Country: India |
| | | History of Last 3 years turnover: Nil |