



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

February 05, 2025

To,
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,

Sub: Integrated Filing (Financials) for the quarter and nine months ended December 31, 2024

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31st December 2024, read with BSE Circular No. 20250102-4 dated 2nd January 2025, we are submitting herewith the Integrated Filing (Financial) for the quarter and period ended 31st December 2024.

The above information will be made available on the Company's website www.Kayceeindustries.com

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

For **Kaycee Industries Limited**

**SANJAYPRASATH
NARASIMHAN**

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Date: 2025.02.05 15:45:26 +05'30'

Sanjay Prasath Narasimhan
Company Secretary & Compliance Officer
ICSI Membership Number: - ACS 71514

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

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 31st December 2024 and for the period from 1st April 2024 to 31st December 2024 ("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") read with SEBI Circular No. CIR/CFD/CMDU/44/2019 dated 29th March, 2019 ("the Circular").

This Statement, which is the responsibility of the Company's management and has been approved by the Board of Directors, 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 statements 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

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SUBRAMANIAN

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Kartik Subramanian

Partner

Membership No: 209698

UDIN: 25209698BMMBFV4412

Place: Mumbai

Date: 05th February 2025

KAYCEE INDUSTRIES LIMITED

STANDALONE STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE 3rd QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2024

CIN NO : L70102MH1942PLC006482

(Rs. in Lakhs) except Earnings per share

	PARTICULARS	STANDALONE					
		Quarter Ended		Nine Months Ended		Year Ended	
		31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)
1	Revenue From Operation (Net)	1186.77	1334.47	1225.07	3782.29	3533.80	4880.55
	Other Income	7.38	25.08	13.99	52.46	45.72	63.04
	Total Income	1194.15	1359.55	1239.06	3834.75	3579.52	4943.59
2	Expenditure:						
a)	Cost of Material Consumed	693.50	827.26	721.94	2211.95	2214.27	3071.61
b)	Change in Inventory of Finished goods, WIP	4.28	(41.50)	43.67	(4.37)	(4.75)	(34.45)
c)	Employees Benefit expenses	133.39	119.38	114.01	373.29	328.22	435.17
d)	Finance Cost	9.80	9.33	10.34	28.67	31.68	41.33
e)	Depreciation and amortisation expenses	29.78	28.05	26.63	85.80	78.79	104.97
f)	Other Expenditure	190.87	214.34	183.28	602.47	534.60	730.32
	Total Expenses	1061.62	1156.86	1099.87	3297.81	3182.81	4348.95
3	Profit/(Loss) before exceptional items and tax (1 - 2)	132.53	202.69	139.19	536.94	396.71	594.64
4	Less :- Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit/(Loss) before Tax (3-4)	132.53	202.69	139.19	536.94	396.71	594.64
6	Tax expenses						
a)	Current Tax	37.91	51.01	31.51	139.69	96.32	152.23
b)	Deferred Tax	(2.50)	(1.61)	2.44	(3.31)	8.31	(7.05)
	Total Tax Expenditure (6a + 6b)	35.41	49.40	33.95	136.38	104.63	145.18
7	Net Profit /(Loss) for the period from Continuing Operations (5 - 6)	97.12	153.29	105.24	400.56	292.08	449.46
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	97.12	153.29	105.24	400.56	292.08	449.46
11	Other Comprehensive Income						
	A (i) Items that will not be reclassified to Profit and Loss	(0.81)	0.83	0.00	0.38	0.00	(7.80)
	(ii) Income tax Related to Items that will not be reclassified to Statement of Profit and Loss	0.20	(0.21)	0.00	(0.10)	0.00	1.96
	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	(0.61)	0.62	0.00	0.28	0.00	(5.84)
12	Total Comprehensive Income/(Loss) (10 + 11)	96.51	153.91	105.24	400.84	292.08	443.62
13	Paid-up Equity share capital (Face Value of Rs.10 per share) - Refer note 7 below	317.35	317.35	317.35	317.35	317.35	317.35
14	Other Equity	2,403.15	2,306.64	2,168.12	2,403.15	2,168.12	2,319.66
15	Earning per Share (EPS) Basic & Diluted - Refer note 7 below	3.06	4.83	3.32	12.62	9.20	14.16



Notes

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 Disclosures Requirements) Regulations, 2015, [SEBI (LODR) Regulations, 2015] as amended

The above statement of standalone financial results were reviewed and recommended by the Audit Committee of the Board on 5th Feb 2025 and subsequently approved by the Board of Directors at their meeting held on 5th Feb 2025. The Statutory auditors have carried out a limited review of the results for the quarter ended December 31, 2024.

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

4 Business Segment

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.

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			Nine Months Ended			Year-ended	
	31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)		
Segment Revenue								
Manufacturing segment	889.96	958.22	886.38	2875.72	2594.73	3,584.59		
Trading segment	296.81	376.25	338.69	906.57	939.07	1,295.96		
Gross Total	1,186.77	1,334.47	1,225.07	3,782.29	3,533.80	4,880.55		
Less: Intersegment transfers	-	-	-	-	-	-		
Net Total	1,186.77	1,334.47	1,225.07	3,782.29	3,533.80	4,880.55		
Segmental results - EBIT								
Manufacturing segment	120.25	168.38	118.17	465.55	325.39	494.41		
Trading segment	14.7	18.56	17.37	47.60	57.28	78.52		
Total Segmental Profit before Interest and Tax	134.95	186.94	135.54	513.15	382.67	572.92		
(i) Finance cost	-9.8	-9.33	-10.33	-28.67	-31.68	-41.33		
(ii) Interest income	-1.04	12.46	3.08	22.18	14.05	22.21		
(iii) Other Un-allocable income (net of expenditure)	8.42	12.62	10.89	30.28	31.66	40.83		
Profit before tax from continuing operations	132.53	202.69	139.18	536.94	396.7	594.63		
(i) Current tax	37.91	51.01	31.51	139.69	96.32	152.23		
(ii) Deferred tax	-2.50	-1.61	2.43	-3.31	8.30	-7.05		
Profit from continuing operations	97.12	153.29	105.24	400.56	292.08	449.46		
Profit from discontinued operations	-	-	-	-	-	-		
Profit for the period	97.12	153.29	105.24	400.56	292.08	449.46		



- 5 The Authorized share capital of the company has increased from Rs. 97,50,000 consisting of 97,500 Equity Shares of Rs. 100/- each to Rs.4,00,00,000 consisting of 4,00,000 Equity Shares of Rs.100/- each. Further to the sub-division of 1 Equity Share of the Company having a face value of Rs. 100/- each fully paid up into 10 Equity Shares having a face value of Rs.10/- fully paid, the Authorized Share Capital of the Company currently stands at Rs. 4,00,00,000 (Rupees Four Crores) divided into 40,00,000 (Forty Lakhs) Equity Shares of face value of Rs. 10/- each.
- 6 The company has allotted 25,38,800 fully paid-up Bonus Equity Shares of face the value of 10/- each in the ratio 4:1 i.e., 4 (Four) new fully paid-up Equity Shares of Rs. 10/- (Rupees Ten) each for every 1 existing fully paid-up Equity Share of Rs. 10/- (Rupees Ten) each held by the shareholders of Company as on the record date i.e. July 06, 2024. Therefore the issued and paid up equity share capital of the company has increased to 31,73,500 shares of Rs. 10 each totalling to Rs. 3,17,35,000/- as of date.
- 7 Post the allotment of bonus shares and split of the equity shares on record date i.e. 06 July 2024, the paid up equity share capital has increased to Rs. 3,17,35,000/- (31,73,500 shares of Rs. 10 each) and EPS (basic and diluted) for all the reported period has been calculated on the enhanced equity shares i.e. 31,73,500 shares.
- 8 On October 17, 2024, Kaycee Industries Limited successfully completed an investment to acquire a 30% stake, on a fully diluted basis, in Ultrafast Chargers Private Limited. This acquisition was made for a consideration of ₹8 crores which was structured in form of Equity and Optionally Convertible Debentures (OCD). Ultrafast Chargers Private Limited, a Bangalore-based start-up, specializes in manufacturing high-end DC fast charging stations for electric vehicles in India. With this strategic investment, Ultrafast Chargers Private Limited is now recognized as an Associate Entity of Kaycee Industries Limited, in accordance with Regulation 2(1)(b) of the SEBI LODR Regulation and Section 2(6) of the Companies Act, 2013.
- 9 The previous periods' figures have been re-grouped and re-classified wherever required to conform to current periods' classification.

MUMBAI

Dated : 5th Feb 2025

FOR KAYCEE INDUSTRIES LIMITED



D Rajesh Kumar

DIRECTOR

DIN NO.00003126



**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 31st December 2024 and for the period from 1st April 2024 to 31st December 2024, 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, 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 Other Matters

We did not review the interim financial results of **Ultrafast Chargers Private Limited, the associate**, included in the consolidated financial results. The consolidated financial results of the parent include the loss of Rs. 3.43 lacs of the associate company for the quarter ended 31st December 2024 and for the period from 1st April 2024 to 31st December 2024. These financial results have been reviewed by other auditors whose reports have been furnished to us, and our conclusion on the statement, in so far as it relates to the amounts and disclosures included in respect of the associate, is based solely on the reports of such other auditors and our opinion is also based solely on the report of such other auditor.

2.4 Conclusion

Based on our review conducted as above and based on the consideration of the reports of other auditors, 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**, 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

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Kartik Subramanian

Partner

Membership No: 209698

UDIN: 25209698BMMBFW4589

Place: Mumbai

Date: 05th February 2025

KAYGEE INDUSTRIES LIMITED

CONSOLIDATED STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE 3rd QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2024

CIN NO : L70102MH1942PLC006482

(Rs. in Lakhs) except Earnings per share

PARTICULARS	CONSOLIDATED									
	Quarter Ended		Nine Months Ended		Year Ended					
	31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	Year Ended 31.03.2024 (Audited)
1 Revenue From Operation (Net)	1186.77	1334.47	1225.07	3782.29	2595.52	3553.80	3553.80	2595.52	3553.80	4880.55
Other Income	7.38	25.07	13.89	52.46	45.08	45.72	45.72	45.08	45.72	63.04
Total Income	1194.15	1359.54	1238.96	3834.75	2640.60	3599.52	3599.52	2640.60	3599.52	4943.59
2 Expenditure:										
a) Cost of Material Consumed	983.50	827.26	721.94	2211.95	1518.45	2214.27	2214.27	1518.45	2214.27	3071.61
b) Change in Inventory of Finished goods, WIP	4.28	(41.50)	43.67	(4.37)	(8.65)	(4.75)	(4.75)	(8.65)	(4.75)	(34.45)
c) Employees Benefit expenses	133.38	119.38	114.01	373.29	239.90	328.22	328.22	239.90	328.22	435.17
d) Finance Cost	9.80	9.33	10.34	28.67	18.87	31.68	31.68	18.87	31.68	41.33
e) Depreciation and amortisation expenses	29.78	28.05	26.63	85.80	56.02	78.79	78.79	56.02	78.79	104.97
f) Other Expenditure	190.87	214.34	183.28	602.47	411.60	534.60	534.60	411.60	534.60	730.32
Total Expenses	1061.82	1158.86	1099.87	3297.81	2238.19	3182.81	3182.81	2238.19	3182.81	4348.95
3 Profit/(Loss) before exceptional items and tax (1 - 2)	132.53	202.68	139.19	536.94	404.41	396.71	396.71	404.41	396.71	594.64
4 Less :- Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5 Profit/(Loss) before Tax (3-4)	132.53	202.68	139.19	536.94	404.41	396.71	396.71	404.41	396.71	594.64
6 Tax expenses										
a) Current Tax	37.91	51.01	31.51	139.69	101.78	96.32	96.32	101.78	96.32	152.23
b) Deferred Tax	(2.50)	(1.61)	2.44	(3.31)	(0.81)	8.31	8.31	(0.81)	8.31	(7.05)
Total Tax Expenditure (6a + 6b)	35.41	49.40	33.95	136.38	100.97	104.63	104.63	100.97	104.63	145.18
7 Net Profit/(Loss) for the period from Continuing Operations (5 - 6)	97.12	153.28	105.24	400.56	303.44	292.08	292.08	303.44	292.08	449.46
8 Net Profit/(Loss) for the period from discontinuing Operations before tax	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00
10 Net Profit/(Loss) for the period before Associate share of profit & Loss	97.12	153.28	105.24	400.56	303.44	292.08	292.08	303.44	292.08	449.46
11 Share of profit/(loss from Associate)	(3.43)			(3.43)						
12 Profit/(Loss) for the period after taxes, and share of profit/(loss) of associates	93.69	153.28	105.24	397.13	303.44	292.08	292.08	303.44	292.08	449.46
13 Other Comprehensive Income										
A (i) Items that will not be reclassified to Profit and Loss	(0.81)	0.83	0.00	0.38	1.18	0.00	0.00	1.18	0.00	(7.80)
(ii) Income tax Related to Items that will not be reclassified to Statement of Profit and Loss	0.20	(0.21)	0.00	(0.10)	(0.29)	0.00	0.00	(0.29)	0.00	1.96
B (i) Items that will reclassified to Profit and Loss	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00
Total Other Comprehensive Income	(0.61)	0.62	0.00	0.28	0.89	0.00	0.00	0.89	0.00	(5.84)
14 Total Comprehensive Income/(Loss) (12 + 13)	93.08	153.90	105.24	397.41	304.33	292.08	292.08	304.33	292.08	443.62
15 Paid-up Equity share capital (Face Value of Rs.10 per share) - Refer note 7 below	317.35	317.35	317.35	317.35	317.35	317.35	317.35	317.35	317.35	317.35
16 Other Equity	2,460.47	2,306.64	2,168.12	2,460.47	2,306.64	2,168.12	2,168.12	2,306.64	2,168.12	2,319.66
17 Earning per Share (EPS) Basic & Diluted - Refer note 7 below	2.95	4.83	3.32	12.51	9.56	9.20	9.20	9.56	9.20	14.16



Notes

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 Ultratech Cement Private Limited, in which the Company holds 27.47% share capital.

The above statement of Consolidated financial results were reviewed and recommended by the Audit Committee of the Board on 5th Feb 2025 and subsequently approved by the Board of Directors at their meeting held on 5th Feb 2025. The Statutory auditors have carried out a limited review of the results for the quarter ended December 31, 2024.

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

4. Business Segment

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.

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			Nine Months Ended			Year-ended	
	31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)	
Segment Revenue								
Manufacturing segment	889.96	958.22	886.38	2875.72	1985.76	2594.73	3,584.59	
Trading segment	296.81	376.25	338.69	906.57	609.76	939.07	1,295.96	
Gross Total	1,186.77	1,334.47	1,225.07	3,782.29	2,595.52	3,533.80	4,880.55	
Less : Intersegment transfers	-	-	-	-	-	-	-	
Net Total	1,186.77	1,334.47	1,225.07	3,782.29	2,595.52	3,533.80	4,880.55	
Segmental results - EBIT								
Manufacturing segment	120.25	168.38	118.17	465.55	345.30	325.39	494.41	
Trading segment	14.7	18.56	17.37	47.60	32.90	57.28	78.52	
Total Segmental Profit before Interest and Tax	134.95	186.94	135.54	513.15	378.2	382.67	572.92	
(i) Finance cost	-9.81	-9.33	-10.33	-28.67	-18.87	-31.68	-41.33	
(ii) Interest Income	-1.04	12.46	3.08	22.18	23.21	14.05	22.21	
(iii) Other Un-allocable income (net of expenditure)	5.00	12.61	10.89	26.85	21.87	31.66	40.83	
Profit before tax from continuing operations	129.1	202.68	139.18	533.51	404.41	396.7	594.63	
(i) Current tax	37.91	51.01	31.51	139.69	101.78	96.32	152.23	
(ii) Deferred tax	-2.50	-1.61	2.43	-3.31	-0.81	8.30	-7.05	
Profit from continuing operations	93.69	153.28	105.24	397.13	303.44	292.08	449.46	
Profit from discontinued operations	-	-	-	-	-	-	-	
Profit for the period	93.69	153.28	105.24	397.13	303.44	292.08	449.46	



5 The Authorized share capital of the company has increased from Rs. 97,50,000 consisting of 97,500 Equity Shares of Rs.100/- each to Rs.4,00,00,000 consisting of 4,00,000 Equity Shares of Rs.100/- each. Further to the sub-division of 1 Equity Share of the Company having a face value of Rs. 100/- each fully paid up into 10 Equity Shares having a face value of Rs.10/- fully paid, the Authorized Share Capital of the Company currently stands at Rs. 4,00,00,000 (Rupees Four Crores) divided into 40,00,000 (Forty Lakhs) Equity Shares of face value of Rs. 10/- each.

6 The company has allotted 25,38,800 fully paid-up Bonus Equity Shares of face value of 10/- each in the ratio 4:1 i.e., 4 (Four) new fully paid-up Equity Shares of Rs. 10/- (Rupees Ten) each for every 1 existing fully paid-up Equity Share of Rs. 10/- (Rupees Ten) each held by the shareholders of Company as on the record date i.e., July 06, 2024. Therefore the issued and paid up equity share capital of the company has increased to 31,73,500 shares of Rs. 10 each totalling to Rs. 3,17,35,000/- as of date.

7 Post the allotment of bonus shares and split of the equity shares on record date i.e. 06 July 2024, the paid up equity share capital has increased to Rs. 3,17,35,000/- (31,73,500 shares of Rs. 10 each) and EPS (basic and diluted) for all the reported period has been calculated on the enhanced equity shares i.e. 31,73,500 shares.

8 On October 17, 2024, Kaycee Industries Limited successfully completed an investment to acquire a 30% stake (including OCD), on a fully diluted basis, in Ultrafast Chargers Private Limited. This acquisition was made for a total consideration of ₹8 crores which was structured in form of Equity and Optionally Convertible Debentures (OCD). Ultrafast Chargers Private Limited, a Bangalore-based start-up, specializes in manufacturing high-end DC fast charging stations for electric vehicles in India. With this strategic investment, Ultrafast Chargers Private Limited is now recognized as an Associate Entity of Kaycee Industries Limited, in accordance with Regulation 2(1)(b) of the SEBI LODR Regulation and Section 2(6) of the Companies Act, 2013.

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

FOR KAYCEE INDUSTRIES LIMITED



D Rajesh Kumar
DIRECTOR
DIN NO.00003126



MUMBAI

Dated : 5th Feb 2025



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

- B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. – **Not Applicable**
- C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES – **Not Applicable**
- D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) – **Not Applicable**
- E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) - **Not Applicable.**