



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

To,
Board of Directors of
Kaycee Industries Limited

1. We have audited the quarterly standalone financial results ('the Statement') of **Kaycee Industries Limited** ('the Company') for the quarter ended 31st March, 2019 and the year ended results for the year ended 31st March, 2019, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
2. These quarterly financial results as well as the year end financial results have been prepared on the basis of the related standalone financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such standalone financial statements, which have been prepared in accordance with the Indian Accounting Standards prescribed under section 133 of the Companies Act 2013 read with relevant rules issued there under (Ind AS) and other accounting principles generally accepted in India.
3. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.
4. In our opinion and to the best of our information and according to the explanations given to us, these quarterly financial results as well as the year end results:
 - (i) Are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 in this regard; and
 - (ii) Give a true and fair view of the net profit and other financial information in conformity with the accounting principles generally accepted in India including Ind AS for the quarter ended 31st March 2019 as well as the year end results for the period from 1st April, 2018 to 31st March 2019.

For A. R. Sodha & Co.

Chartered Accountants

FRN 110324W

A. R. Sodha

Partner

M No: 031878

Place: Mumbai

Date: 24th May, 2019.



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6th Road, Near Dena Bank, R. K. Hospital Lane,
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PARTICULARS	STANDALONE				
	Quarter Ended		Year Ended		
	31.03.2019 (Audited)	31.12.2018 (Unaudited)	31.03.2018 (Audited)	31.03.2019 (Audited)	31.03.2018 (Audited)
1 Revenue From Operation (Net)	672.23	548.00	781.05	2501.81	2502.61
Other Income	5.94	3.36	10.46	153.66	14.32
Total Income	678.17	551.36	791.51	2655.47	2516.93
2 Expenditure:					
a) Cost of Material Consumed	335.86	279.79	375.89	1414.60	1274.04
b) Change in Inventory of Finished goods, WIP & stock in Trade	52.90	(17.48)	65.58	28.39	89.32
c) Employees Benefit expenses	98.88	107.37	92.94	443.41	458.33
d) Finance Cost	8.90	3.24	7.28	15.60	31.02
e) Depreciation and amortisation expenses	12.96	9.75	3.46	38.06	26.79
f) Other Expenditure	128.44	119.09	110.15	521.71	486.34
Total Expenses	637.94	501.76	655.30	2461.77	2365.84
3 Profit/(Loss) before Tax (1 - 2)	40.23	49.60	136.21	193.70	151.09
4 Tax expenses					
a) Current Tax	14.71	12.71	(2.20)	54.23	0.78
b) Deferred Tax	4.28	0.00	36.82	4.28	36.82
Total Tax Expenditure (4a + 4b)	18.99	12.71	34.62	58.51	37.60
5 Net Profit/(Loss) for the period from Continuing Operations (3 - 4)	21.24	36.89	101.59	135.19	113.49
6 Net Profit/(Loss) for the period from discontinuing Operations before tax	0.00	0.00	(71.36)	0.00	0.00
7 Tax Expenses on discontinuing Operations	0.00	0.00	(14.27)	0.00	0.00
8 Net Profit/(Loss) for the period before Minority Interest and Associate share of profit & Loss	21.24	36.89	44.50	135.19	113.49
9 Other Comprehensive Income					
A (i) Items that will not be reclassified to Profit and Loss	(7.53)	(0.18)	7.50	(7.89)	(0.48)
(ii) Income tax Related to Items that will not be reclassified to Statement of Profit and Loss	2.10	0.09	0.13	2.19	0.13
B (i) Items that will reclassified to Profit and Loss	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
Total Other Comprehensive Income	(5.43)	(0.09)	7.63	(5.70)	(0.35)
10 Total Comprehensive Income/(Loss) (8 + 9)	15.81	36.80	52.13	129.49	113.14
11 Paidup Equity share capital (Face Value of Rs.100 per share)	63.47	63.47	63.47	63.47	63.47
12 Other Equity	-	-	-	1,234.49	1,112.38
13 Earning per Share (EPS) Basic & Diluted	33.46	58.12	70.11	213.00	178.81

Notes

- The above results were reviewed by Audit Committee on 24th May 2019.
- The above results have been taken on record at the meeting of the board of Directors of the company held on 24th May 2019.
- The figures in financial result have been regrouped / rearranged wherever necessary to make them comparable.

MUMBAI

Dated 24th May 2019

CHANDRAPRAKASH JAIN

EXECUTIVE DIRECTOR

DIN NO.07337778

FOR KAYCEE INDUSTRIES LIMITED



SIGN FOR IDENTIFICATION BY

A. R. SODHA

A. R. SODHA & CO.
CHARTERED ACCOUNTANTS
REG. NO. 110324W, MUMBAI

M. NO - 031878

REPORTING OF SEGMENT WISE REVENUE RESULTS, TOTAL ASSETS AND LIABILITIES IN TERMS
OF REGULATION 33 OF SEBI REGULATIONS 2015 FOR THE QUARTER AND YEAR ENDED 31.03.2019
(Rs. in Lakhs)

SR NO	PARTICULARS	STANDALONE			
		Quarter Ended		Year Ended	
		31.03.2019 (Audited)	31.12.2018 (Unaudited)	31.03.2018 (Audited)	31.03.2018 (Audited)
1	Segment Revenue				
	(Net Sale/Income from)				
	a) segment - Switches	561.50	459.02	628.22	1969.85
	b) segment - Counters	62.64	60.04	71.44	229.82
	c) segment - Others	48.09	28.94	81.38	302.93
	Total	672.23	548.00	781.04	2502.60
	Less: Inter Segment Revenue	0.00	0.00	0.00	0.00
	Total	672.23	548.00	781.04	2502.60
2	Segment result Profit/(Loss)				
	before Tax & Interest from Segment				
	a) segment - Switches	157.95	162.33	227.65	603.71
	b) segment - Counters	10.19	10.29	12.57	39.56
	c) segment - Others	23.15	12.94	21.19	74.81
	Total	191.29	185.56	261.41	718.08
	Add : Other Income	5.94	3.36	10.46	14.32
		197.23	188.92	271.87	732.40
	Less:				
	a) Interest	8.90	3.24	7.28	31.02
	b) Other unallocable expenditure net off unallocable income	148.10	136.08	128.38	550.29
	Total Profit before Tax	40.23	49.60	136.21	151.09
3a	Total Segment Assets (unallocated)	1,863.53	1907.21	2058.50	2058.50
3b	Total Segment Liabilities (unallocated)	565.57	625.05	882.65	882.65
3c	Total Capital Employed (unallocated)	1,297.96	1282.16	1175.85	1175.85

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CHARTERED ACCOUNTANTS
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M.No- 031878

FOR KAYCEE INDUSTRIES LIMITED



CHANDRAPRAKASH JAIN
EXECUTIVE DIRECTOR
DIN NO.07337778

SUMMERISED BALANCE SHEET AS ON 31.03.2019 (Rs. in Lakhs)

SR NO	PARTICULARS	Year ended 31.03.2019 (Audited)	Year ended 31.03.2018 (Audited)
	ASSETS		
	(a) Property, Plant and Equipment	327.31	227.54
	(b) Capital work-in-progress	0.00	0.00
	(c) Financial Assets		
	(i) Investments	0.10	0.10
	(ii) Others	3.18	3.18
	(d) Deferred Tax Asset (Net)	10.37	14.65
	(e) Other Non-current Assets	71.04	103.44
	Sub total	412.00	348.91
2	Current Assets		
	(a) Inventories	277.75	408.69
	(b) Financial Assets		
	ii) Trade Receivables	827.49	1074.10
	iii) Cash and Cash Equivalents	96.56	100.39
	iii) Other Bank Balances	211.46	91.49
	(c) Other Current Assets	38.27	34.92
	Sub total	1451.53	1709.59
	TOTAL ASSETS	1863.53	2058.50
	EQUITY AND LIABILITIES		
	EQUITY		
	(a) Equity Share Capital	63.47	63.47
	(b) Other Equity	1234.49	1112.38
	Total Equity	1297.96	1175.85
	LIABILITIES		
1	Non-Current Liabilities		
	(a) Financial Liabilities		
	i) Borrowings	0.00	0.58
	b) Provisions	20.21	20.89
	c) Other Non-current Liabilities	24.34	24.65
	Sub total	44.55	46.12
2	Current Liabilities		
	(a) Financial Liabilities		
	i) Borrowings	106.18	246.53
	ii) Trade Payable	316.72	469.65
	iii) Other Financial Liabilities	5.79	5.32
	(b) Other Current Liabilities	51.37	62.47
	(c) Provisions	24.47	16.53
	(d) Current Tax Liabilities (Net)	16.49	36.03
	Sub total	521.02	836.53
	TOTAL EQUITY AND LIABILITIES	1863.53	2058.50

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FOR KAYCEE INDUSTRIES LIMITED

Chandraprakash Jain
CHANDRAPRAKASH JAIN
EXECUTIVE DIRECTOR
DIN NO.07337778



Brand that sets
the Standard

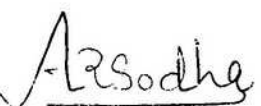


KAYCEE INDUSTRIES LTD.

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Web : www.kayceeindustries.com • CIN No. : L70102MH1942PLC006482

Form A (for audit report with unmodified opinion) or Form B (for audit report with modified opinion) along-with Financial Results

FORM A (for audit report with unmodified opinion)

1.	Name of the company	KAYCEE INDUSTRIES LIMITED
2.	Annual financial statements for the year ended	31 st March, 2019
3.	Type of Audit observation	Un Modified
4.	Frequency of observation	Not Applicable
5.	<u>To be signed by-</u>	
	•CEO/Managing Director/Director	
	•CFO	
	•Auditor of the company	For A. R. Sodha & Co., Chartered Accountant  Partner M. No. 31878
	• Audit Committee Chairperson	



Date: 24.05.2019

Place: Mumbai

