Telephone : 91-022-6660 8711-13-14
91-022 6663 5401
CIN : L28129MH1962PLC012289

e-mail : info@kairacan.com
website : www.kairacan.com

# KAIRA CAN COMPANY LIMITED

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

KCCL/SEC/BM/UAFR-Q2/26-27 30th October, 2026

**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***

***Sub:*** ***Outcome of Board Meeting held on October 30, 2026, pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) (LODR) Regulations, 2015.***

Dear Sir,

This is to inform you that the Board of Directors of the Company at its meeting held on October 30, 2026, inter-alia approved the following:

1. **Unaudited Financial Results**: Unaudited Financial Results of the Company for the quarter and half year ended September 30, 2026, were discussed and approved. We enclose herewith the Un-audited Financial Results of the Company, along with the Auditors' Limited Review Report thereupon.

**2.** The Board of Directors of the Company has appointed Shri. Bharat Ajay Kapadia (DIN No. 07206650) as an Additional Director, Non-Executive, Non Independent on the Board of the Company.

**3.** **Approval to seek Shareholders' approval by way of Postal Ballot:**

The Board has accord its approval for conducting a Postal Ballot (including e-voting) process under Section 110 of the Companies Act, 2013, read with the Companies (Management and Administration) Rules, 2014, for obtaining Shareholders' approval for the appointment of Shri. Bharat Ajay Kapadia, (DIN: 07206650) as the Non-Executive, Non Independent Director on the Board of the Company liable to retire by rotation.

**The Board Meeting Commenced at 11:30 AM and Concluded at 13:35 PM.**

Thanking you,

Yours faithfully,
For **KAIRA CAN COMPANY LTD**

Hiten Pravinchandra Vanjara
Digitally signed by Hiten Pravinchandra Vanjara
Date: 2026.10.30 13:41:16 +05'30'

**HITEN VANJARA**
**COMPANY SECRETARY**

**Encl:** as above

Telephone : 6660 8711 / 13 / 14
e mail : companysecretary@kairacan.com
website : www.kairacan.com

**Kaira Can Company Limited**
**CIN : L28129MH1962PLC012289**
ION House, Dr. E. Moses Road,
Mahalaxmi - Mumbai - 400 011

**Statement of Unaudited Financial Results for the Quarter and Half year ended on September 30, 2026**

( Rs. in Lakhs)

| | Particulars | Quarter ended | | | Half year ended | | Year ended |
|---|---|---|---|---|---|---|---|
| | | 30-Sep-26 | 30-Jun-26 | 30-Sep-25 | 30-Sep-26 | 30-Sep-25 | 31-Mar-26 |
| | | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| I | **Income from Operations** | | | | | | |
| | Sales/Income from Operations | 6,493.73 | 8,672.69 | 5,574.05 | 15,166.42 | 12,872.08 | 24,582.02 |
| | Other operating income | 1.25 | 0.55 | - | 1.80 | - | 4.40 |
| | **Total Income from Operations** | **6,494.98** | **8,673.24** | **5,574.05** | **15,168.22** | **12,872.08** | **24,586.42** |
| II | Other Income | 34.42 | 4.11 | 5.33 | 38.53 | 19.24 | 37.21 |
| III | **Total Income** | **6,529.40** | **8,677.35** | **5,579.38** | **15,206.75** | **12,891.32** | **24,623.63** |
| IV | **Expenses** | | | | | | |
| a. | Cost of Materials consumed | 5,350.44 | 6,899.99 | 5,019.61 | 12,250.43 | 10,883.67 | 20,982.02 |
| b. | Changes in inventories of finished goods and Work in progress | 50.77 | 305.59 | (486.74) | 356.36 | (265.80) | (808.58) |
| c. | Employee Benefit Expense | 280.18 | 289.43 | 287.29 | 569.61 | 579.20 | 1,129.91 |
| d. | Finance Costs | 20.82 | 17.74 | 12.14 | 38.56 | 19.69 | 48.48 |
| e. | Depreciation and Amortization Expense | 88.66 | 93.55 | 85.50 | 182.21 | 180.07 | 352.52 |
| f. | Other Expenses | 680.91 | 827.33 | 607.34 | 1,508.24 | 1,276.45 | 2,616.76 |
| | **Total Expenses** | **6,471.78** | **8,433.63** | **5,525.13** | **14,905.41** | **12,673.29** | **24,321.11** |
| V | **Profit before exceptional Items and tax** | **57.62** | **243.72** | **54.25** | **301.34** | **218.04** | **302.52** |
| VI | **Exceptional Items** | - | - | - | - | - | - |
| VII | **Profit before Tax** | **57.62** | **243.72** | **54.25** | **301.34** | **218.04** | **302.52** |
| VIII | **Tax Expense** | **(91.83)** | **93.64** | **14.57** | **1.81** | **75.00** | **123.39** |
| | i. Income Tax | | | | | | |
| | - Current Tax | 16.59 | 37.97 | 9.06 | 54.56 | 36.40 | 50.50 |
| | - Earlier year Tax | (88.15) | - | (5.45) | (88.15) | (5.45) | 16.22 |
| | ii. Deferred Tax | (20.27) | 55.67 | 10.96 | 35.40 | 44.05 | 56.67 |
| IX | **Net Profit for the period** | **149.45** | **150.08** | **39.68** | **299.53** | **143.04** | **179.13** |
| X | **Other Comprehensive Income** | | | | | | |
| | i. Items that will not be reclassified to profit & loss | (8.55) | 18.97 | (6.54) | 10.42 | (13.08) | 75.87 |
| | ii. Income tax relating to items that will not be reclassified to profit or loss | - | - | - | - | - | - |
| | iii. Items that will be reclassified to profit & loss | (0.77) | (0.73) | 1.85 | (1.50) | 3.00 | 7.70 |
| | iv. Income tax relating to items that will be reclassified to profit or loss | - | - | - | - | - | - |
| | **Total Other Comprehensive Income** | **(9.31)** | **18.24** | **(4.69)** | **8.92** | **(10.09)** | **83.57** |
| | | | | | | | |
| XI | **Total Comprehensive Income for the period** | **140.14** | **168.32** | **34.99** | **308.45** | **132.95** | **262.70** |
| XII | **Paid up equity share capital** ( Face Value - Rs.10/- each. ) | 92.21 | 92.21 | 92.21 | 92.21 | 92.21 | 92.21 |
| XIII | **Other Equity** | | | | | | 8,981.90 |
| XIV | **Earnings Per Share Basic & Diluted** | **16.21** | **16.28** | **4.30** | **32.48** | **15.51** | **19.43** |

1 This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (as amended) (Ind AS), prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent The same have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on October 30, 2026.

2 The format for the above audited quarterly results is in accordance with SEBI circular CIR/CFD/CMD/15/2015 dated 30th November, 2015 read with circular CIR/CFD/FAC/62/2016 dated 5th July, 2016.

3 The Statutory auditor of the company has audited the financial results for the quarter & half year ended 30th September 2026, pursuant to the requirement of regulation 33 of the SEBI (LODR) Regulation,2015 ( as amended from time to time) and express an unmodified opinion in their audit report.

4 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.

5 The Company has opted for the concessional tax regime under Section 115BAA of the Income-tax Act, 1961, with effect from FY 2025-26, at a tax rate of 22% plus applicable surcharge and cess. Accordingly, the consequential impact on current tax, deferred tax (assets and liabilities) and MAT balances, wherever applicable, has been recognised in the Statement of Profit and Loss for the quarter and half year ended September 30, 2026.

6 The earnigs per share (basic and diluted) for the interim periods have not been annualised.

7 The prior period's figures have been regrouped / reclassified wherever necessary to conform to current quarter / period's classification.

G D Apte & Co Chartered Accountants

KAIRA CAN COMPANY LTD., INDIA MUMBAI

for and on behalf of Board of Directors

A. B. Kulkarni

**A. B. Kulkarni**
**Managing Director**
**D.I.No. 01605886**

Place : Mumbai
Dated: October 30, 2026

e mail : companysecretary@kairacan.com
website : www.kairacan.com

**Kaira Can Company Limited**
ION House, Dr. E. Moses Road,
Mahalaxmi - Mumbai - 400 011

**Segment wise Revenue, Results and Capital Employed for the Quarter & Half year ended on September 30, 2026**

( Rs. in Lakhs)

| | Particulars | Quarter ended | | | Half year ended | | Year ended |
|---|---|---|---|---|---|---|---|
| | | 30-Sep-26 | 30-Jun-26 | 30-Sep-25 | 30-Sep-26 | 30-Sep-25 | 31-Mar-26 |
| | | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| 1 | **Segment Revenue** | | | | | | |
| | a. Tin Containers | 6,305.59 | 7,972.02 | 5,476.40 | 14,277.61 | 12,442.79 | 23,501.98 |
| | b. Ice-Cream Cones ( Waffles & Wafers ) | 189.39 | 701.22 | 97.65 | 890.61 | 429.29 | 1,084.44 |
| | c. Unallocated | 34.42 | 4.11 | 5.33 | 38.53 | 19.24 | 37.21 |
| | **Total Income** | **6,529.40** | **8,677.35** | **5,579.38** | **15,206.75** | **12,891.32** | **24,623.63** |
| 2 | **Segment Results** | | | | | | |
| | a. Tin Containers | 99.80 | 258.30 | 124.78 | 358.10 | 334.69 | 511.87 |
| | b. Ice-Cream Cones ( Waffles & Wafers ) | (38.31) | 14.86 | (42.70) | (23.45) | (69.02) | (117.12) |
| | | 61.49 | 273.16 | 82.08 | 334.65 | 265.66 | 394.75 |
| | Less: | | | | | | |
| | (i) Finance costs | 20.81 | 17.74 | 12.14 | 38.56 | 19.69 | 48.48 |
| | (ii) Other un-allocable expenditure / (income) net off unallocable income/exp. | (16.94) | 11.70 | 15.69 | (5.25) | 27.93 | 43.75 |
| | **Total Profit Before Tax** | **57.62** | **243.72** | **54.25** | **301.34** | **218.04** | **302.52** |
| 3 | **Segment Assets** | | | | | | |
| | a. Tin Containers | 11,772.94 | 12,779.73 | 11,535.76 | 11,772.94 | 11,535.76 | 12,156.74 |
| | b. Ice-Cream Cones ( Waffles & Wafers ) | 701.19 | 770.16 | 633.06 | 701.19 | 633.06 | 768.22 |
| | c. Unallocated | 816.04 | 274.13 | 391.15 | 816.04 | 391.15 | 296.97 |
| | **Total** | **13,290.17** | **13,824.02** | **12,559.97** | **13,290.17** | **12,559.97** | **13,221.93** |
| 4 | **Segment Liabilities** | | | | | | |
| | a. Tin Containers | 3,659.79 | 4,165.34 | 3,280.83 | 3,659.79 | 3,280.83 | 3,691.30 |
| | b. Ice-Cream Cones ( Waffles & Wafers ) | 122.27 | 169.87 | 31.45 | 122.27 | 31.45 | 247.01 |
| | c. Unallocated | 236.20 | 246.38 | 303.33 | 236.20 | 303.33 | 209.51 |
| | **Total** | **4,018.26** | **4,581.59** | **3,615.61** | **4,018.26** | **3,615.61** | **4,147.82** |

G D Apte & Co Chartered Accountants

KAIRA CAN COMPANY LTD., INDIA MUMBAI

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**Kaira Can Company Limited**
**CIN : L28129MH1962PLC012289**
ION House, Dr. E. Moses Road,
Mahalaxmi - Mumbai - 400 011

## Statement of Unaudited Assets and Liabilities as at September 30, 2026

( Rs. in Lakhs)

| Particulars | As at September 30, 2026 (Unaudited) | As at March 31, 2026 (Audited) |
|---|---|---|
| **ASSETS** | | |
| **1. NON CURRENT ASSETS** | | |
| (a) Property, Plant and Equipment | 4,168.55 | 4,312.88 |
| (b) Right of use assets | 5.10 | 5.14 |
| (c) Capital Work-in-Progress | 71.74 | 29.05 |
| (d) Investment Property | 23.39 | 23.74 |
| (e) Other Intangible assets | 9.82 | 11.98 |
| (f) Financial Assets | | |
| (i) Investments | 38.06 | 39.57 |
| (ii) Others Financial assets | 85.23 | 101.90 |
| (g) Other non-current assets | 756.78 | 492.90 |
| | **5,158.67** | 5,017.16 |
| **2. CURRENT ASSETS** | | |
| (a) Inventories | 5,600.34 | 6,037.57 |
| (b) Financial Assets | | |
| (i) Trade Receivables | 1,936.27 | 1,843.28 |
| (ii) Cash and cash equivalents | 55.91 | 127.98 |
| (iii) Bank balances other than (ii) above | 424.80 | 2.08 |
| (iv) Other Financial assets | 80.24 | 67.58 |
| (c) Other Current Assets | 33.92 | 120.82 |
| (d) Current tax assets (net) | - | 5.46 |
| | **8,131.48** | 8,204.77 |
| **TOTAL ASSETS** | **13,290.15** | 13,221.93 |
| **EQUITY AND LIABILITIES** | | |
| **EQUITY** | | |
| (a) Equity Share Capital | 92.21 | 92.21 |
| (b) Other Equity | 9,179.70 | 8,981.90 |
| | **9,271.91** | 9,074.11 |
| **LIABILITIES** | | |
| **1. NON-CURRENT LIABILITIES** | | |
| (a) Financial Liabilities | | |
| (i) Borrowings | - | - |
| (b) Provisions | 65.26 | 60.63 |
| (c) Deferred Tax Liabilities(Net) | 248.63 | 213.22 |
| | **313.89** | 273.86 |
| **2. CURRENT LIABILITIES** | | |
| (a) Financial Liabilities | | |
| (i) Borrowings | 1,056.75 | 667.33 |
| (ii) Trade Payables | | |
| - Outstanding due to Micro and Small Enterprises | 59.59 | 88.31 |
| - Outstanding due to creditors other than Micro and Small Enterprises | 1,854.90 | 2,597.84 |
| (iii) Other Financial Liabilities | 604.15 | 451.67 |
| (b) Other Current Liabilities | 113.04 | 66.02 |
| (c) Provisions | 1.83 | 2.80 |
| (d) Current Tax liabilities (Net) | 14.09 | - |
| | **3,704.35** | 3,873.97 |
| **TOTAL EQUITY AND LIABILITIES** | **13,290.15** | 13,221.93 |

G D Apte & Co Chartered Accountants

KAIRA CAN COMPANY LTD., INDIA MUMBAI

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**Kaira Can Company Limited**
**(CIN : L28129MH1962PLC012289)**
ION House, Dr. E. Moses Road,
Mahalaxmi - Mumbai - 400 011

**Unaudited Statement of Cash Flows for the Quarter ended on September 30, 2026**

( Rs. in Lakhs)

| | Particulars | For the Year ended September 30, 2026 | For the Year ended March 31, 2026 |
|---|---|---|---|
| A | **Cash flow from operating activities** | | |
| | Profit before tax | **301.34** | **302.52** |
| | **Adjustments for :** | | |
| | Depreciation and amortization expense | 182.21 | 352.52 |
| | Interest Income | (3.91) | (4.41) |
| | Interest and other borrowings cost | 38.56 | 48.48 |
| | Dividend Income | (0.83) | (0.74) |
| | (Profit) / Loss on Sales of Fixed Assets (Net) | (0.19) | 0.15 |
| | Rent Income from Investment properties | (5.94) | (11.42) |
| | Provision for Doubtful debt (Net) | (1.09) | - |
| | **Operating profit before working capital changes** | **510.14** | **687.10** |
| | **Change in operating assets and liabilities:** | | |
| | (Increase) / Decrease in trade receivables | (91.82) | 233.97 |
| | (Increase) / Decrease in inventories | 437.24 | (1,519.60) |
| | (Increase) / Decrease in other financial assets | 16.67 | (20.35) |
| | (Increase) / Decrease in other assets | 74.53 | (137.34) |
| | Increase / (Decrease) in trade payables | (771.66) | 839.67 |
| | Increase / (Decrease) in other liabilities & provisions | 61.09 | (75.70) |
| | Increase / (Decrease) in other financial liabilities | 152.48 | (134.44) |
| | **Cash gererated from operations :** | **388.68** | **(126.68)** |
| | Direct taxes paid (net) | (71.98) | 13.80 |
| | **Cash generated from operating activities (A)** | **316.70** | **(112.88)** |
| B | **Cash flows from investing activities** | | |
| | Payment for property, plant and equipment (PPE) and Intangibles (including Capital work-in-progress) | (216.88) | (252.49) |
| | Sale of Fixed Assets | 0.26 | (0.01) |
| | Decrease/(increase) in fixed deposits with a maturity period of more than 90 days | (422.72) | 0.49 |
| | Rent Income from Investment properties | 5.94 | 11.42 |
| | Interest received | 3.62 | 4.41 |
| | Dividend received | 0.83 | 0.74 |
| | **Net cash (used) in Investing activities (B)** | **(628.96)** | **(235.44)** |
| C | **Cash flow from financing activities :** | | |
| | Proceeds/ (Repayment) of Short term borrowing (net) | 389.41 | 286.82 |
| | Interest paid | (38.56) | (48.48) |
| | Dividend paid | (110.67) | (111.19) |
| | **Net cash (used) in financing activities (C )** | **240.19** | **127.15** |
| | **Net Increase/ ( Decrease) in Cash and Cash Equivalent [(A) + (B) + (C)]** | **(72.07)** | **(221.17)** |
| | **Cash and Cash Equivalents** | | |
| | As at beginning of the year | 127.98 | 349.15 |
| | As at end of the year | 55.91 | 127.98 |
| | Balances with banks in current accounts and deposit account | | |
| | **Net Increase/ ( Decrease) in Cash and Cash Equivalent** | **(72.07)** | **(221.17)** |

**Reconciliation of cash and cash equivalents as per the cash flow statement**

| | For the Year ended September 30, 2026 | For the Year ended March 31, 2026 |
|---|---|---|
| Cash and cash equivalents as per above comprise of the following | | |
| Cash and cash equivalents | **55.91** | **127.98** |
| Bank overdrafts | - | - |
| **Balances as per statement of cash flows** | **55.91** | **127.98** |

D Apte & Co. Chartered Accountants

KAIRA CAN COMPANY LTD. MUMBAI

**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 September 30, 2026 (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.

**For G D Apte & Co**
**Chartered Accountants**
Firm Registration No: 100515W

**Mayuresh V. Zele**
Partner
Membership No: 150027
UDIN : 26150027SBSWCH1782
Date : October 30, 2026
Place : Mumbai