



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
E-mail: cs@kayceeindustries.com / Web: www.kayceeindustries.com
CIN: L70102MH1942PLC006482

To,

Dated:- May 19, 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 May 19, 2026 under Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations").

This is to inform in terms of Regulation 30 and Regulation 33 read with Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015 ("**SEBI LODR Regulations**"), the Board of Directors of the Company at their meeting held today i.e. May 19, 2026, has inter-alia considered and approved:-

1. Audited Financial Results as required under Regulations 33 of SEBI LODR Regulations for the Quarter and Financial Year ended March 31, 2026 along with report of Auditor thereon. Enclosed herewith,
 - i) Audited Financial Results (Standalone and Consolidated) along with the Report of the statutory auditor – "**Annexure –A**"
 - ii) Declaration regarding Auditor's Report with unmodified opinion – "**Annexure – B**"

Mr. Rajesh Doraiwamy, Non-Executive Director of the Company has signed the Financial Results forming part of this disclosure as authorized by the Board of Directors

2. The Board of Directors of the company has recommended a final dividend of ₹2/- (20%) per equity share of Rs.10/- each for the financial year ended March 31, 2026. This is subject to approval by shareholders of the Company at the ensuing Annual General Meeting of the Company;
3. Appointment of R. Subramanian and Company LLP, Chartered Accountants for a term of five years as a Statutory Auditor from the conclusion of scheduled the 83rd Annual General Meeting for the Financial year 2025-26 till the conclusion of 88th Annual General Meeting for the Financial year 2030-31, subject to approval of the Shareholders of the Company at the ensuing Annual General Meeting of the Company.



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Additional information as required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations is enclosed as **Annexure C**.

4. Date for 83rd Annual General Meeting through Video Conferencing/Other Audio Visual Means (OAVM) as September 03, 2026 Thursday at 11.00 AM.
5. Record date as 31st July 2026 for the purpose of declaration of Dividend;

The Company has made arrangement for release of the Audited Financial results for the quarter and year ended March 31, 2026 in the newspaper as per the requirement of the SEBI (LODR) Regulation, 2015.

The Board Meeting commenced at 12:20 PM and concluded at 1:35 PM

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

For **Kaycee Industries Limited**

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

Enclosed: As above

KAYCEE INDUSTRIES LIMITED

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

STANDALONE STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2026

CIN NO : L70102MH1942PLC006482

(Rs. In Lakhs) except Earnings per share

| | PARTICULARS | STANDALONE | | | | |
|----|--|-------------------------|---------------------------|-------------------------|-------------------------|-------------------------|
| | | Quarter Ended | | | Year Ended | |
| | | 31.03.2026 (Audited) | 31.12.2025 (Unaudited) | 31.03.2025 (Audited) | 31.03.2026 (Audited) | 31.03.2025 (Audited) |
| 1 | Revenue From Operation (Net) | 1679.62 | 1444.78 | 1538.12 | 6005.09 | 5320.41 |
| | Other Income | 15.66 | 11.92 | 21.28 | 68.62 | 73.74 |
| | Total Income | 1695.18 | 1456.70 | 1559.40 | 6073.71 | 5394.15 |
| 2 | Expenditure: | | | | | |
| | a) Cost of Material Consumed | 1122.35 | 903.56 | 865.22 | 3831.48 | 3077.17 |
| | b) Change in Inventory of Finished goods, WIP | (12.11) | (53.30) | 36.90 | (97.86) | 32.53 |
| | c) Employees Benefit expenses | 157.61 | 140.41 | 134.20 | 565.77 | 507.49 |
| | d) Finance Cost | 11.35 | 8.36 | 8.72 | 37.86 | 37.39 |
| | e) Depreciation and amortisation expenses | 38.03 | 35.08 | 26.78 | 131.03 | 112.58 |
| | f) Other Expenditure | 259.56 | 246.77 | 236.93 | 921.22 | 839.40 |
| | Total Expenses | 1576.79 | 1280.88 | 1308.75 | 5389.50 | 4606.56 |
| 3 | Profit/(Loss) before exceptional items and tax (1 - 2) | 118.39 | 175.82 | 250.65 | 684.21 | 787.59 |
| 4 | Less :- Exceptional Items | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5 | Profit/(Loss) before Tax (3-4) | 118.39 | 175.82 | 250.65 | 684.21 | 787.59 |
| 6 | Tax expenses | | | | | |
| | a) Current Tax | 40.82 | 53.74 | 68.45 | 192.71 | 208.14 |
| | b) Deferred Tax | (7.94) | (0.67) | (4.93) | (6.65) | (8.24) |
| | Total Tax Expenditure (6a + 6b) | 32.88 | 53.07 | 63.52 | 186.06 | 199.90 |
| 7 | Net Profit/(Loss) for the period from Continuing Operations (5 - 6) | 85.51 | 122.75 | 187.13 | 498.15 | 587.69 |
| 8 | Net Profit/(Loss) for the period from discontinuing Operations before tax | 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 |
| 10 | Net Profit/(Loss) for the period | 85.51 | 122.75 | 187.13 | 498.15 | 587.69 |
| 11 | Other Comprehensive Income | | | | | |
| | A (i) Items that will not be reclassified to Profit and Loss | 1.65 | 0.00 | (5.78) | 1.65 | (5.40) |
| | (ii) Income tax Related to Items that will not be reclassified to Statement of Profit and Loss | (0.41) | 0.00 | 1.46 | (0.41) | 1.36 |
| | 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 | 1.24 | 0.00 | (4.32) | 1.24 | (4.04) |
| 12 | Total Comprehensive Income/(Loss) (10 + 11) | 86.75 | 122.75 | 182.81 | 499.39 | 583.65 |
| 13 | Paid-up Equity share capital (Face Value of Rs.10 per share) | 317.35 | 317.35 | 317.35 | 317.35 | 317.35 |
| 14 | Other Equity | 3021.88 | 2935.12 | 2585.96 | 3021.88 | 2585.96 |
| 15 | Earning per Share (EPS) Basic & Diluted | 2.69 | 3.87 | 5.90 | 15.70 | 18.52 |



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Notes

- 1 The Audited 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
- 2 The above statement of standalone financial results was reviewed and recommended by the Audit Committee of the Board on 19th May, 2026 and subsequently approved by the Board of Directors at their meeting held on 19th May 2026. The Statutory auditors have audited the results for the quarter ended March, 2026 in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and have expressed an unmodified report on the above results.
- 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 | | | Year Ended | |
|--|-------------------------|---------------------------|-------------------------|-------------------------|-------------------------|
| | 31.03.2026 (Audited) | 31.12.2025 (Unaudited) | 31.03.2025 (Audited) | 31.03.2026 (Audited) | 31.03.2025 (Audited) |
| Segment Revenue | | | | | |
| <i>Manufacturing segment</i> | 1250.73 | 1094.32 | 1103.82 | 4469.21 | 3979.53 |
| <i>Trading segment</i> | 428.89 | 350.46 | 434.30 | 1535.88 | 1340.88 |
| Gross Total | 1679.62 | 1444.78 | 1538.12 | 6005.09 | 5320.41 |
| Less : Intersegment transfers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Total | 1679.62 | 1444.78 | 1538.12 | 6005.09 | 5320.41 |
| Segmental results - EBIT | | | | | |
| <i>Manufacturing segment</i> | 97.21 | 159.05 | 212.34 | 587.09 | 677.89 |
| <i>Trading segment</i> | 16.97 | 13.21 | 25.75 | 66.36 | 73.35 |
| Total Segmental Profit before Interest and Tax | 114.18 | 172.26 | 238.09 | 653.45 | 751.24 |
| (i) Finance cost | (11.35) | (8.36) | (8.72) | (37.86) | (37.39) |
| (ii) Interest income | 1.29 | 0.10 | 3.24 | 10.00 | 25.41 |
| (iii) Other Un-allocable income (net of expenditure) | 14.27 | 11.82 | 18.04 | 58.62 | 48.33 |
| Profit before tax from continuing operations | 118.39 | 175.82 | 250.65 | 684.21 | 787.59 |
| (i) Current tax | 40.82 | 53.74 | 68.45 | 192.71 | 208.14 |
| (ii) Deferred tax | (7.94) | (0.67) | (4.93) | (6.65) | (8.24) |
| Profit from continuing operations | 85.51 | 122.75 | 187.13 | 498.15 | 587.69 |
| Profit from discontinued operations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Profit for the period | 85.51 | 122.75 | 187.13 | 498.15 | 587.69 |



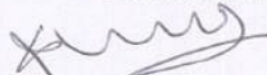
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- 4 The Government of India has notified and brought into force substantial provisions of the four Labour Codes on November 21, 2025, consolidating and rationalising various existing labour laws. Accordingly, the Company has recognised adequate incremental provisions as per Valuation report received from Actuary towards incremental liability for the past periods in these financial results for the year ended March 31, 2026 in accordance with Ind AS 18- Employee Benefits' and the relevant guidance issued by the Institute of Chartered Accountants of India (ICAI).
- 5 The Board of Directors of the company has recommended a final dividend at the rate of 20% i.e. Rs. 2/- per equity share on 31,73,500 equity shares of Rs. 10/- each for the year ended March 31, 2026 (Previous year Rs. 2 per equity share). Total outflow for dividend shall be a sum of Rs. 63.47 lakhs (as against Rs.63.47 lakhs in the previous year). This is subject to approval by shareholders of the Company at the ensuing Annual General Meeting.
- 6 In accordance with the Regulation 33 of the SEBI (LODR) Regulations 2015, the above audited 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
- 7 The previous periods' figures have been re-grouped and re-classified wherever required to conform to current periods' classification. The figures of the last quarter and corresponding quarter of the previous year are the balancing figures between audited figures for the full financial year and unaudited published year to date figures upto the 3rd quarter of the respective financial year.

MUMBAI
Dated : 19th May 2026



FOR KAYCEE INDUSTRIES LIMITED


D Rajesh Kumar
DIRECTOR
DIN NO.00003126

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 31.03.2026 (In Lakhs)

| SR NO | PARTICULARS | As at 31.03.2026 (Audited) | As at 31.03.2025 (Audited) |
|----------|--|----------------------------------|----------------------------------|
| | ASSETS | | |
| 1 | Non Current Assets | | |
| | (a) Property, Plant and Equipment | 698.56 | 292.06 |
| | (b) Right of Use assets | 392.20 | 430.66 |
| | (c) Intangible Assets | 7.74 | 11.45 |
| | (d) Capital Work in Progress | 0.00 | 0.00 |
| | (e) Financial Assets | | |
| | (i) Investments | 811.00 | 803.33 |
| | (ii) Others | 0.00 | 28.24 |
| | (f) Deferred Tax Asset (Net) | 14.56 | 7.91 |
| | (g) Other Non-current Assets | 30.79 | 28.59 |
| | Sub total | 1954.85 | 1602.24 |
| 2 | Current Assets | | |
| | (a) Inventories | 632.53 | 373.50 |
| | (b) Financial Assets | | |
| | i) Investments | 51.59 | 26.73 |
| | ii) Trade Receivables | 1788.56 | 1623.55 |
| | iii) Cash and Cash Equivalents | 114.95 | 185.80 |
| | iv) Other Bank Balances | 131.07 | 206.00 |
| | v) Other Financial Assets | 0.00 | 5.67 |
| | (c) Current Tax Assets (Net) | 0.00 | 0.00 |
| | (d) Other Current Assets | 36.24 | 48.29 |
| | Sub total | 2754.94 | 2469.54 |
| | TOTAL ASSETS | 4709.79 | 4071.78 |
| | EQUITY AND LIABILITIES | | |
| | EQUITY | | |
| | (a) Equity Share Capital | 317.35 | 317.35 |
| | (b) Other Equity | 3021.88 | 2585.96 |
| | Total Equity | 3339.23 | 2903.31 |
| | LIABILITIES | | |
| 1 | Non-Current Liabilities | | |
| | (a) Financial Liabilities | | |
| | i) Borrowings | 0.00 | 0.00 |
| | ii) Lease Liability | 239.92 | 305.09 |
| | iii) Other Financial Liabilities | 8.49 | 7.75 |
| | (b) Provisions | 47.22 | 18.99 |
| | (c) Deferred tax Liability (Net) | 0.00 | 0.00 |
| | (d) Other Non-current Liabilities | 26.70 | 26.45 |
| | Sub total | 322.33 | 358.28 |
| 2 | Current Liabilities | | |
| | (a) Financial Liabilities | | |
| | i) Borrowings | 0.00 | 0.00 |
| | ii) Lease Liability | 65.16 | 57.61 |
| | iii) Trade Payable | | |
| | <i>Due of Small enterprises and micro enterprises</i> | 236.87 | 115.77 |
| | <i>Due of Creditors other than small enterprises and micro enterprises</i> | 609.57 | 458.05 |
| | iii) Other Financial Liabilities | 6.08 | 5.64 |
| | (b) Other Current Liabilities | 82.37 | 116.71 |
| | (c) Provisions | 34.95 | 22.63 |
| | (d) Current Tax Liabilities (Net) | 13.23 | 33.78 |
| | Sub total | 1048.23 | 810.19 |
| | TOTAL EQUITY AND LIABILITIES | 4709.79 | 4071.78 |

FOR KAYCEE INDUSTRIES LIMITED

D Rajesh Kumar
DIRECTOR
DIN NO.00003126
MUMBAI

Dated : 19th May 2026

KAYCEE INDUSTRIES LIMITED

Regd office : Old Kamani Chambers, 32- Ramjibhai Kamani Marg, Ballard estate Mumbai - 400001.

CIN NO : L70102MH1942PLC006482

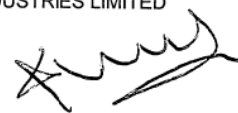
CASH FLOW FOR THE YEAR ENDED 31ST MARCH 2026 (STANDALONE)

(Rs. In Lakhs)

| | 2025-2026 | | 2024-2025 | |
|---|-----------|-----------------|-----------|-----------------|
| | | | | |
| A. Cash Flow From Operating Activities | | | | |
| Net Profit/(Loss) Before Tax | | 684.21 | | 787.59 |
| Adjusted for | | | | |
| Depreciation | 131.03 | | 112.58 | |
| Interest received | (10.03) | | (25.41) | |
| Dividend received | 0.01 | | - | |
| Other Comprehensive Income/(Expenses) | - | | - | |
| Proceed for sale of Fixed Assets | (2.00) | | 0.06 | |
| Rental Income | (24.35) | | (7.00) | |
| Interest on Investment in lease | (1.83) | | (3.17) | |
| Interest on Debentures | (7.66) | | (3.57) | |
| Profit and loss on investment in Lease | - | | - | |
| Unrealised gains from mutual Funds | (0.87) | | (0.42) | |
| Interest Charged | 31.23 | 115.53 | 35.67 | 108.74 |
| Operating profit before working capital changes | | 799.74 | | 896.33 |
| Adjustments for: | | | | |
| Trade and Other receivables | (165.01) | | (225.88) | |
| Inventories | (259.03) | | 13.06 | |
| Other Current assets | 9.85 | | (17.92) | |
| Trade payable / Other Liabilities | 281.91 | (132.28) | 132.61 | (98.13) |
| Cash generated from operations | | 667.46 | | 798.20 |
| Direct taxes Paid | | (213.68) | | (212.12) |
| Net cash flow before extra ordinary items | | 453.78 | | 586.08 |
| Prior Period | | - | | - |
| NET CASH FROM OPERATING ACTIVITIES (A) | | 453.78 | | 586.08 |
| B. Cash flow from investing activities | | | | |
| Inflow | | | | |
| Rental income from Sublease | | 60.09 | | 15.27 |
| Interest received | | 10.03 | | 25.41 |
| Dividend received | | (0.01) | | - |
| Proceed for sale of Fixed Assets | | 2.00 | | 0.39 |
| Outflow | | | | |
| Investment in Mutual Funds | | (24.00) | | (23.00) |
| Investment in Equity Shares of UFC | | - | | (699.71) |
| Investment in Debentures of UFC | | - | | (99.95) |
| Increase/(Decrease) in Other Bank Balances | | 74.93 | | 399.52 |
| Purchase of fixed assets | | (495.36) | | (58.13) |
| NET CASH USED IN INVESTING ACTIVITIES (B) | | (372.32) | | (440.20) |
| C. Cash flow from financing activities | | | | |
| Inflow | | | | |
| Increase/(Decrease) in bank borrowing -NET | | - | | - |
| Outflow | | | | |
| Lease Liability | | (57.61) | | (50.73) |
| Dividend paid | | (63.47) | | (63.47) |
| Interest on lease liability | | (31.23) | | (35.67) |
| NET CASH USED IN FINANCING ACTIVITIES (C) | | (152.31) | | (149.87) |
| NET CHANGES IN CASH & CASH EQUIVALENTS (A+B+C) | | (70.85) | | (3.99) |
| CASH & CASH EQUIVALENTS-OPENING BALANCE | | 185.80 | | 189.79 |
| CASH & CASH EQUIVALENTS-CLOSING BALANCE | | 114.95 | | 185.80 |

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

FOR KAYCEE INDUSTRIES LIMITED

D Rajesh Kumar
DIRECTOR
DIN NO.00003126MUMBAI
Dated : 19th May 2026

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 REPORT ON THE QUARTERLY AND YEAR-TO-DATE STANDALONE FINANCIAL RESULTS OF KAYCEE INDUSTRIES LIMITED PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

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

Opinion

We have audited the accompanying standalone financial results of Kaycee Industries Limited ("the Company"), for the quarter and year-to-date ended March 31, 2026, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"), and the Companies Act, 2013 ("the Act").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial results:

- a) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations and Section 129 of the Act in this regard; and
- b) give a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act. Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report.

Registered Office: No. 6, Krishnaswamy Avenue, Luz, Mylapore, Chennai - 600 004
Ahmedabad | Bengaluru | Bhubaneswar | Hyderabad | Mumbai | New Delhi

We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities

These standalone financial results have been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors is responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Ind AS, the Act, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation, and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or

error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant in the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion.
- Evaluate the overall presentation, structure, and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that individually or in aggregate makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the

scope of our audit work and in evaluating the results of our work and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The standalone financial results include the results for the quarter ended March 31, 2026, being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us as required under the Listing Regulations.

Our opinion is not modified in respect of this matter.

For M/s R Subramanian and Company LLP
Chartered Accountants

Firm Registration No. 004137S/S200041

SUBRAMANI
AN KARTIK

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SUBRAMANIAN KARTIK
Date: 2026.05.19 12:20:09
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Kartik Subramanian
Partner

Membership Number: 209698

Unique Document Identification Number (UDIN): 26209698WLXHFM4164

Place : Mumbai

Date : 19 May 2026

KAYCEE INDUSTRIES LIMITED

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

CONSOLIDATED STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2026

CIN NO : L70102MH1942PLC006482

(Rs. In Lakhs) except Earnings per share

| PARTICULARS | CONSOLIDATED | | | | |
|--|-------------------------|---------------------------|-------------------------|-------------------------|-------------------------|
| | Quarter Ended | | | Year Ended | |
| | 31.03.2026 (Audited) | 31.12.2025 (Unaudited) | 31.03.2025 (Audited) | 31.03.2026 (Audited) | 31.03.2025 (Audited) |
| 1 Revenue From Operation (Net) | 1679.62 | 1444.78 | 1538.12 | 6005.09 | 5320.41 |
| Other Income | 15.56 | 11.92 | 21.28 | 68.62 | 73.74 |
| Total Income | 1695.18 | 1456.70 | 1559.40 | 6073.71 | 5394.15 |
| 2 Expenditure: | | | | | |
| a) Cost of Material Consumed | 1122.35 | 903.56 | 865.22 | 3831.48 | 3077.17 |
| b) Change in Inventory of Finished goods, WIP | (12.11) | (53.30) | 36.90 | (97.86) | 32.53 |
| c) Employees Benefit expenses | 157.61 | 140.41 | 134.20 | 565.77 | 507.49 |
| d) Finance Cost | 11.35 | 8.36 | 8.72 | 37.86 | 37.39 |
| e) Depreciation and amortisation expenses | 38.03 | 35.08 | 26.78 | 131.03 | 112.58 |
| f) Other Expenditure | 259.56 | 246.77 | 236.93 | 921.22 | 839.40 |
| Total Expenses | 1576.79 | 1280.88 | 1308.75 | 5389.50 | 4606.56 |
| 3 Profit/(Loss) before exceptional items and tax (1 - 2) | 118.39 | 175.82 | 250.65 | 684.21 | 787.59 |
| 4 Less :- Exceptional Items | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5 Profit/(Loss) before Tax (3-4) | 118.39 | 175.82 | 250.65 | 684.21 | 787.59 |
| 6 Tax expenses | | | | | |
| a) Current Tax | 40.82 | 53.74 | 68.45 | 192.71 | 208.14 |
| b) Deferred Tax | (7.94) | (0.67) | (4.93) | (6.65) | (8.24) |
| Total Tax Expenditure (6a + 6b) | 32.88 | 53.07 | 63.52 | 186.06 | 199.90 |
| 7 Net Profit /(Loss) for the period from Continuing Operations (5 - 6) | 85.51 | 122.75 | 187.13 | 498.15 | 587.69 |
| 8 Net Profit /(Loss) for the period from discontinuing Operations before tax | 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 |
| 10 Net Profit /(Loss) for the period before Associate Share of Profit & Loss | 85.51 | 122.75 | 187.13 | 498.15 | 587.69 |
| 11 Share of Profit/Loss from Associates | (14.15) | (14.00) | (7.19) | (57.72) | (10.62) |
| 12 Profit /(Loss) for the period after tax, and share of Profit & Loss of Associates | 71.36 | 108.75 | 179.94 | 440.43 | 577.07 |
| 13 Other Comprehensive Income | | | | | |
| A (i) Items that will not be reclassified to Profit and Loss | 1.65 | 0.00 | (5.78) | 1.65 | (5.40) |
| (ii) Income tax Related to Items that will not be reclassified to Statement of Profit and Loss | (0.41) | 0.00 | 1.46 | (0.41) | 1.36 |
| 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 | 1.24 | 0.00 | (4.32) | 1.24 | (4.04) |
| 14 Total Comprehensive Income/(Loss) (12 + 13) | 72.60 | 108.75 | 175.62 | 441.67 | 573.03 |
| 15 Paid-up Equity share capital (Face Value of Rs.10 per share) | 317.35 | 317.35 | 317.35 | 317.35 | 317.35 |
| 16 Other Equity | 3,014.29 | 2941.68 | 2636.09 | 3,014.29 | 2636.09 |
| 17 Earning per Share (EPS) Basic & Diluted | 2.25 | 3.43 | 5.67 | 13.88 | 18.18 |



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Notes

- 1 The Audited 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.
- 2 The above statement of consolidated financial results was reviewed and recommended by the Audit Committee of the Board on 19th May 2026 and subsequently approved by the Board of Directors at their meeting held on 19th May 2026. The Statutory auditors have audited the results for the quarter ended March, 2026 in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and have expressed an unmodified report on the above results.
- 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 | | | Year Ended | |
|---|-------------------------|---------------------------|-------------------------|-------------------------|-------------------------|
| | 31.03.2026 (Audited) | 31.12.2025 (Unaudited) | 31.03.2025 (Audited) | 31.03.2026 (Audited) | 31.03.2025 (Audited) |
| Segment Revenue | | | | | |
| <i>Manufacturing segment</i> | 1250.73 | 1094.32 | 1103.82 | 4469.21 | 3979.53 |
| <i>Trading segment</i> | 428.89 | 350.46 | 434.30 | 1535.88 | 1340.88 |
| Gross Total | 1679.62 | 1444.78 | 1538.12 | 6005.09 | 5320.41 |
| Less : Intersegment transfers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Total | 1679.62 | 1444.78 | 1538.12 | 6005.09 | 5320.41 |
| Segmental results - EBIT | | | | | |
| <i>Manufacturing segment</i> | 97.21 | 159.05 | 212.34 | 587.09 | 677.89 |
| <i>Trading segment</i> | 16.97 | 13.21 | 25.75 | 66.36 | 73.35 |
| Total Segmental Profit before Interest and Tax | 114.18 | 172.26 | 238.09 | 653.45 | 751.24 |
| (i) Finance cost | (11.35) | (8.36) | (8.72) | (37.86) | (37.39) |
| (ii) Interest income | 1.29 | 0.10 | 3.24 | 10.00 | 25.41 |
| (iii) Other Un-allocable income (net of expenditure) | 0.12 | (2.18) | 10.85 | 0.90 | 37.71 |
| Profit before tax from continuing operations | 104.24 | 161.82 | 243.46 | 626.49 | 776.97 |
| (i) Current tax | 40.82 | 53.74 | 68.45 | 192.71 | 208.14 |
| (ii) Deferred tax | (7.94) | (0.67) | (4.93) | (6.65) | (8.24) |
| Profit from continuing operations | 71.36 | 108.75 | 179.94 | 440.43 | 577.07 |
| Profit from discontinued operations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Profit for the period | 71.36 | 108.75 | 179.94 | 440.43 | 577.07 |



4 The Government of India has notified and brought into force substantial provisions of the four Labour Codes on November 21, 2025, consolidating and rationalising various existing labour laws, Accordingly, the Company has recognised adequate incremental provisions as per Valuation report received from Actuary towards incremental liability for the past periods in these financial results for the year ended March 31, 2026 in accordance with Ind AS 18- Employee Benefits' and the relevant guidance issued by the Institute of Chartered Accountants of India (ICAI).

5 The Board of Directors of the company has recommended a final dividend at the rate of 20% i.e. Rs. 2/- per equity share on 31,73,500 equity shares of Rs. 10/- each for the year ended March 31, 2026 (Previous year Rs. 2 per equity share). Total outflow for dividend shall be a sum of Rs. 63.47 lakhs (as against Rs.63.47 lakhs in the previous year). This is subject to approval by shareholders of the Company at the ensuing Annual General Meeting.

6 In accordance with the Regulation 33 of the SEBI (LODR) Regulations 2015, the above audited 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

7 The previous periods' figures have been re-grouped and re-classified wherever required to conform to current periods' classification. The figures of the last quarter and corresponding quarter of the previous year are the balancing figures between audited figures for the full financial year and unaudited published year to date figures upto the 3rd quarter of the respective financial year.

MUMBAI

Dated : 19th May 2026

FOR KAYCEE INDUSTRIES LIMITED

D Rajesh Kumar
DIRECTOR
DIN NO.00003126



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 31.03.2026 (In Lakhs)

| SR NO | PARTICULARS | As at 31.03.2026 (Audited) | As at 31.03.2025 (Audited) |
|----------|--|----------------------------------|----------------------------------|
| | ASSETS | | |
| 1 | Non Current Assets | | |
| | (a) Property, Plant and Equipment | 698.56 | 292.06 |
| | (b) Right of Use assets | 392.21 | 430.66 |
| | (c) Intangible Assets | 7.74 | 11.45 |
| | (d) Capital Work in Progress | 0.00 | 0.00 |
| | (e) Financial Assets | | |
| | (i) Investments | 803.41 | 853.47 |
| | (ii) Others | 0.00 | 28.24 |
| | (f) Deferred Tax Asset (Net) | 14.55 | 7.90 |
| | (g) Other Non-current Assets | 30.79 | 28.59 |
| | Sub total | 1947.26 | 1652.37 |
| 2 | Current Assets | | |
| | (a) Inventories | 632.53 | 373.50 |
| | (b) Financial Assets | | |
| | i) Investments | 51.59 | 26.73 |
| | ii) Trade Receivables | 1788.56 | 1623.55 |
| | iii) Cash and Cash Equivalents | 114.95 | 185.80 |
| | iv) Other Bank Balances | 131.07 | 206.00 |
| | v) Other Financial Assets | 0.00 | 5.67 |
| | (c) Current Tax Assets (Net) | 0.00 | 0.00 |
| | (d) Other Current Assets | 36.24 | 48.29 |
| | Sub total | 2754.94 | 2469.54 |
| | TOTAL ASSETS | 4702.20 | 4121.91 |
| | EQUITY AND LIABILITIES | | |
| | EQUITY | | |
| | (a) Equity Share Capital | 317.35 | 317.35 |
| | (b) Other Equity | 3014.29 | 2636.09 |
| | Total Equity | 3331.64 | 2953.44 |
| | LIABILITIES | | |
| 1 | Non-Current Liabilities | | |
| | (a) Financial Liabilities | | |
| | i) Borrowings | 0.00 | 0.00 |
| | ii) Lease Liability | 239.92 | 305.09 |
| | iii) Other Financial Liabilities | 8.49 | 7.75 |
| | b) Provisions | 47.22 | 18.99 |
| | c) Deferred tax Liability (Net) | 0.00 | 0.00 |
| | d) Other Non-current Liabilities | 26.70 | 26.45 |
| | Sub total | 322.33 | 358.28 |
| 2 | Current Liabilities | | |
| | (a) Financial Liabilities | | |
| | i) Borrowings | 0.00 | 0.00 |
| | ii) Lease Liability | 65.16 | 57.61 |
| | iii) Trade Payable | | |
| | <i>Due of Small enterprises and micro enterprises</i> | 236.87 | 115.77 |
| | <i>Due of Creditors other than small enterprises and micro enterprises</i> | 609.57 | 458.05 |
| | iii) Other Financial Liabilities | 6.08 | 5.64 |
| | (b) Other Current Liabilities | 82.37 | 116.71 |
| | (c) Provisions | 34.95 | 22.63 |
| | (d) Current Tax Liabilities (Net) | 13.23 | 33.78 |
| | Sub total | 1048.23 | 810.19 |
| | TOTAL EQUITY AND LIABILITIES | 4702.20 | 4121.91 |

FOR KAYCEE INDUSTRIES LIMITED

D Rajesh Kumar
DIRECTOR
DIN NO.00003126
MUMBAI

Dated : 19th May 2026



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 31ST MARCH 2026 (CONSOLIDATED)

(Rs. In Lakhs)

| | 2025-2026 | | 2024-2025 | |
|---|-----------|-----------------|-----------|-----------------|
| A. Cash Flow From Operating Activities | | | | |
| Net Profit/(Loss) Before Tax | | 684.21 | | 787.59 |
| Adjusted for | | | | |
| Depreciation | 131.03 | | 112.58 | |
| Interest received | (10.03) | | (25.41) | |
| Dividend received | 0.01 | | - | |
| Other Comprehensive Income/(Expenses) | - | | - | |
| Proceed for sale of Fixed Assets | (2.00) | | 0.06 | |
| Rental Income | (24.35) | | (7.00) | |
| Interest on Investment in lease | (1.83) | | (3.17) | |
| Interest on Debentures | (7.66) | | (3.57) | |
| Profit and loss on investment in Lease | - | | - | |
| Unrealised gains from mutual Funds | (0.87) | | (0.42) | |
| Interest Charged | 31.23 | 115.53 | 35.67 | 108.74 |
| Operating profit before working capital changes | | 799.74 | | 896.33 |
| Adjustments for: | | | | |
| Trade and Other receivables | (165.01) | | (225.88) | |
| Inventories | (259.03) | | 13.06 | |
| Other Current assets | 9.85 | | (17.92) | |
| Trade payable / Other Liabilities | 281.91 | (132.28) | 132.61 | (98.13) |
| Cash generated from operations | | 667.46 | | 798.20 |
| Direct taxes Paid | | (213.68) | | (212.12) |
| Net cash flow before extra ordinary items | | 453.78 | | 586.08 |
| Prior Period | | - | | - |
| NET CASH FROM OPERATING ACTIVITIES (A) | | 453.78 | | 586.08 |
| B. Cash flow from investing activities | | | | |
| Inflow | | | | |
| Rental income from Sublease | | 60.09 | | 15.27 |
| Interest received | | 10.03 | | 25.41 |
| Dividend received | | (0.01) | | - |
| Proceed for sale of Fixed Assets | | 2.00 | | 0.39 |
| Outflow | | | | |
| Investment in Mutual Funds | | (24.00) | | (23.00) |
| Investment in Equity Shares of UFC | | - | | (699.71) |
| Investment in Debentures of UFC | | - | | (99.95) |
| Increase/(Decrease) in Other Bank Balances | | 74.93 | | 399.52 |
| Purchase of fixed assets | | (495.36) | | (58.13) |
| NET CASH USED IN INVESTING ACTIVITIES (B) | | (372.32) | | (440.20) |
| C. Cash flow from financing activities | | | | |
| Inflow | | | | |
| Increase/(Decrease) in bank borrowing -NET | | - | | - |
| Outflow | | | | |
| Lease Liability | | (57.61) | | (50.73) |
| Dividend paid | | (63.47) | | (63.47) |
| Interest on lease liability | | (31.23) | | (35.67) |
| NET CASH USED IN FINANCING ACTIVITIES (C) | | (152.31) | | (149.87) |
| NET CHANGES IN CASH & CASH EQUIVALENTS (A+B+C) | | (70.85) | | (3.99) |
| CASH & CASH EQUIVALENTS-OPENING BALANCE | | 185.80 | | 189.79 |
| CASH & CASH EQUIVALENTS-CLOSING BALANCE | | 114.95 | | 185.80 |

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

FOR KAYCEE INDUSTRIES LIMITED

D Rajesh Kumar
DIRECTOR
DIN NO.00003126MUMBAI
Dated : 19th May 2026

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 REPORT ON THE QUARTERLY AND YEAR-TO-DATE CONSOLIDATED FINANCIAL RESULTS OF KAYCEE INDUSTRIES LIMITED PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

Report To

The Board of Directors of

Kaycee Industries Limited, Mumbai

Opinion

We have audited the accompanying consolidated financial results of Kaycee Industries Limited ("the Parent") and its associate (the Parent and its associate together referred to as "the Group"), for the quarter and year-to-date ended March 31, 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 ("Listing Regulations"), and the Companies Act, 2013 ("the Act").

In our opinion and to the best of our information and according to the explanations given to us, the consolidated financial results:

- a) includes the financial results of the following entity: Ultrafast Chargers Private Limited. (Associate Company)
- b) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations and Section 129 of the Act in this regard; and
- c) give a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India, of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group for the quarter and year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act. Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report.

We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the consolidated financial results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities

These consolidated financial results have been prepared on the basis of the consolidated annual financial statements. The Parent's Board of Directors is responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Ind AS, the Act, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The respective Board of Directors of the companies included in the Group is responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation, and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Parent, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group is responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors

either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group is also responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant in the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in

our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion.

- Evaluate the overall presentation, structure, and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group to express an opinion on the consolidated financial results. We are responsible for the direction, supervision, and performance of the audit of the financial information of such entities included in the consolidated financial results and remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the consolidated financial statements that individually or in aggregate makes it probable that the economic decisions of a reasonably knowledgeable user of the consolidated financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work and (ii) to evaluate the effect of any identified misstatements in the consolidated financial statements.

We communicate with those charged with governance of the Parent and the associate included in the consolidated financial results regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other matter

1. The consolidated financial results include the Group's share of net loss after tax of Rs. 14.15 lakhs for the quarter ended March 31, 2026 and Rs 57.72 lakhs for the year ended March 31, 2026, as considered in the consolidated financial results, in respect of the associate, Ultrafast Chargers Private Limited, whose financial statements have been audited by us.
2. The consolidated financial results include the results for the quarter ended March 31, 2026, being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us as required under the Listing Regulations.

Our opinion is not modified in respect of this matter.

For M/s R Subramanian and Company LLP
Chartered Accountants

Firm Registration No. 004137S/S200041

SUBRAMANIAN
KARTIK

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SUBRAMANIAN KARTIK
Date: 2026.05.19 12:21:39 +05'30'

Kartik Subramanian

Partner

Membership Number: 209698

Unique Document Identification Number (UDIN): 26209698YJRRWY9376

Place : Mumbai

Date : 19 May 2026

Brand that sets
the Standard



KAYCEE INDUSTRIES LTD.

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

May 19, 2026

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

Subject: - Declaration regarding Auditor's Report with unmodified opinion

Dear Sir/Ma'am,

We, Kaycee Industries limited ("the Company") hereby confirm and declare that the Statutory Auditors of the Company - M/s. R. Subramanian and Company LLP., Chartered Accountants, Tamil Nadu having Firm's Registration No 0041375/S200041 have issued the Audit Report on Standalone and Consolidated Audited Financial Results of the Company for the year ended March 31, 2026 with unmodified opinion.

Thanking you,

Your Faithfully

For Kaycee Industries Limited

Deepak Ramesh Potdar
Chief Financial Officer





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
E-mail: cs@kayceeindustries.com / Web: www.kayceeindustries.com
CIN: L70102MH1942PLC006482

Annexure C

| S.No | Particulars | Statutory Auditor |
|------|--|---|
| 1 | Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise | Appointment of R. Subramanian and Company LLP, Chartered Accountants as Statutory Auditors for a term of five consecutive years from the conclusion of scheduled the 83 rd Annual General Meeting for the Financial year 2025-26 till the conclusion of 88 th Annual General Meeting for the Financial year 2030-31 |
| 2 | Date of appointment / re-appointment/cessation (as applicable) & term of appointment/re-appointment; | Appointed on Board meeting held on May 19, 2026 for a term of five consecutive years from the conclusion of scheduled the 83 rd Annual General Meeting for the Financial year 2025-26 till the conclusion of 88 th Annual General Meeting for the Financial year 2030-31 |
| 3 | Brief profile (in case of appointment/re-appointment) | <p>M/s. R Subramanian and Company LLP, Chartered Accountants, over the period of last five decades, since its inception in 1974, has grown into an institution that embodies the highest standards of professional integrity, expertise and values.</p> <p>M/s. R Subramanian and Company LLP, Chartered Accountants, is one of the leading CA firms in India with its head office in Chennai. The firm has all India presence through branch offices which are located in major metro cities in India including New Delhi, Mumbai, Bengaluru, Chennai and Hyderabad and have a dedicated team of professionals capable of offering services across a range of disciplines at any location within India.</p> <p>M/s. R Subramanian and Company LLP, Chartered Accountants, has subjected themselves to peer review process of Institute of Chartered Accountants of India and holds a valid certificate issued by the Peer Review Board of the Institute of Chartered Accountants of India.</p> |
| 4 | Disclosure of relationships between directors (in case of appointment of a Director). | NIL |