



KAIRA CAN COMPANY LIMITED

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

KCCL/SEC/BM/AFR-202526

25th May, 2026

To,
BSE Ltd.
P.J. Towers,
Dalal Street,
Mumbai – 400 001.

Ref: Script Code: - **504840 – Kaira Can Company Limited Security ID: KAIRA**

Sub: **Outcome of the Board Meeting held on May 25, 2026.**

- a) **Audited Financial Results and segment wise break up thereof for the year ended 31st March, 2026;**
- b) **Dividend for the year ended 31st March, 2026 - FY 2025-2026;**

Dear Sirs,

Pursuant to the provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that at the meeting of the Board of Directors of the Company held today i.e. May 25, 2026, the Directors have discussed and inter-alia approved the following:

- 1) The **Audited Financial Results of the Company for the quarter and year ended March 31, 2026** (We enclose herewith the Audited Financial Results of the Company, along with the Auditors' Report thereupon) please note that **the Independent Auditor's Report is free from any qualifications.**

Pursuant to the SEBI (Listing Obligations and Disclosure Requirements) regulations, 2015. **We hereby declare that the Statutory Auditors of the Company, G.D.Apte & Co., Chartered Accountants, Registration No.100515W) have submitted the Audit Report for the Financial Results of the Company for the year ended March 31, 2026 with an unmodified opinion.**

- 2) **The Board has recommended dividend of Rs.12.00 (Rupees Twelve only) per equity share Rs.10.00 each, (120%) for the year ended March 31, 2026.** The same will be payable after it is approved by the shareholders at the ensuing 63rd Annual General Meeting.

The Board Meeting commenced at 11.30 A.M. and concluded at 13.50 P.M.

Kindly take the above information on your records.

Thanking you,

Yours faithfully,
For **KAIRA CAN COMPANY LIMITED**
HITEN VANJARA

COMPANY SECRETARY

Encl: as above

Plants : ● Kanjari ● Vithal Udyognagar Administrative Office ● Anand

Independent Auditor's Report on Standalone Annual Financial Results of Kaira Can Company Limited pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

**To the Board of Directors of
Kaira Can Company Limited
Report on the Audit of the Standalone Financial Results**

Opinion

We have audited the accompanying standalone financial results of **KAIRA CAN COMPANY LIMITED** ("the Company"), for the quarter ended March 31, 2026 and the year to date results for the period from April 1, 2025 to March 31, 2026, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

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

- a) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- b) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter ended March 31, 2026 as well as the year to date results for the period from April 1, 2025 to 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 Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's and Board of Director's responsibilities for the annual financial results

The Statement has been prepared on the basis of the standalone annual financial statements. The Company's Management and Board of Directors are responsible for the preparation and presentation of these annual 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 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



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the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the annual financial results, the Management and the Board of Directors are 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 responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the annual financial results

Our objectives are to obtain reasonable assurance about whether the annual 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 annual 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 annual 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 to 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 through a separate report on the complete set of financial statements 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 in the annual financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and 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 appropriateness of this assumption. 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 annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the annual financial results, including the disclosures, and whether the annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.



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- Obtain sufficient appropriate audit evidence regarding the Financial Results of the Company to express an opinion on the Financial Results.

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 matters

The Statement includes the results for the quarter ended March 31, 2026, being the balancing figure between audited figures in respect of 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 limited review.

Our opinion is not modified in respect of above matter.

For G D Apte & Co

Chartered Accountants

Firm Registration No.: 100515W



Mayuresh V. Zele

Partner

Membership No.: 150027

UDIN : 26150027QCUYNO2384

Place : Mumbai

Date : May 25, 2026

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

Statement of Audited Financial Results for the Quarter & Year ended on March 31, 2026

(Rs. in Lakhs)

Particulars	Quarter ended			Year ended	
	31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I Income from Operations					
Sales/Income from Operations	6,419.67	5,294.66	6,075.78	24,586.42	23,214.99
Other operating income	-	-	-	-	-
Total Income from Operations	6,419.67	5,294.66	6,075.78	24,586.42	23,214.99
II Other Income	8.51	9.46	30.75	37.21	95.78
III Total Income	6,428.18	5,304.12	6,106.53	24,623.63	23,310.77
IV Expenses					
a. Cost of Materials consumed	5,576.21	4,522.14	5,018.43	20,982.02	19,329.27
b. Changes in inventories of finished goods and Work in progress	(321.42)	(221.36)	(155.35)	(808.58)	(556.23)
c. Employee Benefit Expense	264.07	286.64	284.32	1,129.91	1,139.94
d. Finance Costs	9.98	18.81	13.59	48.48	26.93
e. Depreciation and Amortization Expense	86.47	85.98	91.09	352.52	300.36
f. Other Expenses	763.75	576.55	672.35	2,616.76	2,558.47
Total Expenses	6,379.06	5,268.76	5,924.43	24,321.11	22,798.74
V Profit before exceptional Items and tax	49.12	35.36	182.10	302.52	512.03
VI Exceptional Items	-	-	-	-	-
VII Profit before Tax	49.12	35.36	182.10	302.52	512.03
VIII Tax Expense	(0.95)	49.35	(7.19)	123.39	127.55
i. Income Tax	-	-	-	-	-
- Current Tax	8.20	5.90	13.17	50.50	68.24
- Earlier year Tax	11.62	10.06	5.30	16.22	(2.11)
ii. Deferred Tax	(20.77)	33.39	(25.66)	56.67	61.42
IX Net Profit for the period	50.07	(13.99)	189.29	179.13	384.48
X Other Comprehensive Income					
i. Items that will not be reclassified to profit & loss	71.50	17.45	(23.33)	75.87	(26.18)
ii. Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
iii. Items that will be reclassified to profit & loss	2.37	2.33	3.34	7.70	(0.33)
iv. Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
Total Other Comprehensive Income	73.87	19.78	(19.99)	83.57	(26.51)
XI Total Comprehensive Income for the period	123.94	5.79	169.29	262.70	357.97
XII Paid up equity share capital (Face Value - Rs.10/- each.)	92.21	92.21	92.21	92.21	92.21
XIII Other Equity	-	-	-	8,981.90	8,829.86
XIV Earnings Per Share Basic & Diluted	5.43	(1.52)	20.53	19.43	41.69

- 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 applicable. The same have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on May 25, 2026.
- 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.
- The Statutory auditor of the company has audited the financial results for the quarter & year ended 31st March 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.
- 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.
- The figures for the quarters ended March 31, as reported in these results are the balancing figures between audited figures in respect of the year ended March 31, and the published year to date figures up to the end of the third quarter of the relevant financial years. Also the figures up to the end of the third quarter had only been reviewed and not subjected to audit.
- Effective November 21, 2025, the Government of India notified the four Labour Codes -The Code on Wages, 2019, The Industrial Relations Code, 2020, The Code on Social Security, 2020, and The Occupational Safety, Health and Working Conditions (OSH) Code, 2020 collectively referred to as the 'New Labour Codes' - consolidating 29 labour laws. The Ministry of Labour & Employment has published draft Central Rules and FAQs on December 30, 2025, to facilitate the assessment of the financial impact arising from these regulatory changes. Under IND AS 19, changes to employee benefit plans arising from the New Labour Codes constitute plan amendments and they are required to be treated as past service costs and recognised as an expense in the statement of profit and loss. Accordingly, the New Labour Codes have resulted in an estimated increase in provision for employee benefits of Rs 12.44 lakhs and the same has been recognised under the head 'Employee Benefit Expenses' in the Financial Results for the quarter and year ended March 31, 2026. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting treatment on the basis of such developments as needed.
- The earnings per share (basic and diluted) for the interim periods have not been annualised.
- The Board of Directors of the Company have recommended a final dividend of Rs. 12/- per share which is subject to approval of shareholders at the A.G.M.
- The prior period's figures have been reclassified / reclassified wherever necessary to conform to current quarter / period's classification.



for and on behalf of Board of Directors

A. B. Kulkarni

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



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

Segment wise Revenue, Results and Capital Employed for the Quarter & Year ended on March 31, 2026

(Rs. in Lakhs)

Particulars	Quarter ended			Year ended	
	31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1 Segment Revenue					
a. Tin Containers	5,892.80	5,166.39	5,736.26	23,501.98	22,040.14
b. Ice-Cream Cones (Waffles & Wafers)	526.87	128.28	339.52	1,084.44	1,174.85
c. Unallocated	8.51	9.45	30.75	37.21	95.78
Total Income	6,428.18	5,304.12	6,106.53	24,623.63	23,310.77
2 Segment Results					
a. Tin Containers	72.34	104.84	184.13	511.87	586.82
b. Ice-Cream Cones (Waffles & Wafers)	(8.18)	(39.91)	2.87	(117.12)	(65.27)
Less:	64.16	64.93	187.00	394.75	521.55
(i) Finance costs	9.98	18.81	13.59	48.48	26.93
(ii) Other un-allocable expenditure / (income) net off unallocable income/exp.	5.06	10.76	(8.69)	43.75	(17.41)
Total Profit Before Tax	49.12	35.36	182.10	302.52	512.03
3 Segment Assets					
a. Tin Containers	12,156.74	11,415.10	11,071.25	12,156.74	11,071.25
b. Ice-Cream Cones (Waffles & Wafers)	768.22	633.09	855.07	768.22	855.07
c. Unallocated	296.97	369.22	255.37	296.97	255.37
Total	13,221.93	12,417.41	12,181.69	13,221.93	12,181.69
4 Segment Liabilities					
a. Tin Containers	3,691.30	3,119.36	2,852.73	3,691.30	2,852.73
b. Ice-Cream Cones (Waffles & Wafers)	247.01	29.32	173.56	247.01	173.56
c. Unallocated	209.51	318.58	233.33	209.51	233.33
Total	4,147.82	3,467.26	3,259.62	4,147.82	3,259.62





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Statement of Audited Assets and Liabilities as at March 31, 2026

Particulars	(Rs. in Lakhs)	
	As at March 31, 2026 (Audited)	As at March 31, 2025 (Audited)
ASSETS		
1. NON CURRENT ASSETS		
(a) Property, Plant and Equipment	4,312.88	4,310.93
(b) Right of use assets	5.14	5.20
(c) Capital Work-in-Progress	29.05	110.42
(d) Investment Property	23.74	24.44
(e) Other Intangible assets	11.98	14.50
(f) Financial Assets		
(i) Investments	39.57	31.86
(ii) Others Financial assets	101.90	81.55
(g) Other non-current assets	492.90	597.75
	5,017.16	5,176.65
2. CURRENT ASSETS		
(a) Inventories	6,037.57	4,517.98
(b) Financial Assets		
(i) Trade Receivables	1,843.28	2,077.27
(ii) Cash and cash equivalents	127.98	349.15
(iii) Bank balances other than (ii) above	2.08	2.57
(iv) Other Financial assets	67.58	0.01
(c) Other Current Assets	120.82	41.51
(d) Current tax assets (net)	5.46	16.55
	8,204.77	7,005.03
TOTAL ASSETS	13,221.93	12,181.68
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share Capital	92.21	92.21
(b) Other Equity	8,981.90	8,829.86
	9,074.11	8,922.07
LIABILITIES		
1. NON-CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings	-	-
(b) Provisions	60.63	49.81
(c) Deferred Tax Liabilities(Net)	213.22	156.55
	273.85	206.36
2. CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings	667.33	380.50
(ii) Trade Payables		
- Outstanding due to Micro and Small Enterprises	88.31	101.46
- Outstanding due to creditors other than Micro and Small Enterprises	2,597.84	1,745.02
(iii) Other Financial Liabilities	451.67	595.07
(b) Other Current Liabilities	66.02	205.20
(c) Provisions	2.80	26.01
(d) Current Tax liabilities (Net)	-	-
	3,873.97	3,053.25
TOTAL EQUITY AND LIABILITIES	13,221.93	12,181.68





Kaira Can Company Limited
(CIN : L28129MH1962PLC012289)
ION House, Dr. E. Moses Road,
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Audited Statement of Cash Flows for the Year ended on March 31, 2026

(Rs. in Lakhs)

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
A Cash flow from operating activities		
Profit before tax	302.52	512.03
Adjustments for :		
Depreciation and amortization expense	352.52	300.36
Interest Income	(0.13)	(14.46)
Interest and other borrowings cost	48.48	26.93
Dividend Income	(0.74)	(0.74)
(Profit) / Loss on Sales of Fixed Assets (Net)	0.15	(5.17)
Rent Income from Investment properties	(11.42)	(10.37)
Provision for Doubtful debt (Net)	-	2.20
Operating profit before working capital changes	691.38	810.78
Change in operating assets and liabilities:		
(Increase) / Decrease in trade receivables	233.97	(604.24)
(Increase) / Decrease in inventories	(1,519.60)	(48.36)
(Increase) / Decrease in other financial assets	(20.35)	(11.82)
(Increase) / Decrease in other assets	(137.34)	16.71
Increase / (Decrease) in trade payables	839.67	(300.18)
Increase / (Decrease) in other liabilities & provisions	(75.70)	138.13
Increase / (Decrease) in other financial liabilities	(134.44)	13.42
Cash generated from operations :	(122.40)	14.43
Direct taxes paid (net)	13.80	(133.89)
Cash generated from operating activities (A)	(108.60)	(119.46)
B Cash flows from investing activities		
Payment for property, plant and equipment (PPE) and Intangibles (including Capital work-in-progress)	(252.49)	(1,355.60)
Sale of Fixed Assets	(0.01)	5.20
Decrease/(increase) in fixed deposits with a maturity period of more than 90 days	0.49	22.80
Rent Income from Investment properties	11.42	10.37
Interest received	0.13	17.03
Dividend received	0.74	0.74
Net cash (used) in Investing activities (B)	(239.72)	(1,299.46)
C Cash flow from financing activities :		
Proceeds/ (Repayment) of Short term borrowing (net)	286.82	380.50
Interest paid	(48.48)	(26.93)
Dividend paid	(111.19)	(110.61)
Net cash (used) in financing activities (C)	127.15	242.96
Net Increase/ (Decrease) in Cash and Cash Equivalent [(A) + (B) + (C)]	(221.17)	(1,175.96)
Cash and Cash Equivalents		
As at beginning of the year	349.15	1,525.11
As at end of the year	127.98	349.15
Balances with banks in current accounts and deposit account		
Net Increase/ (Decrease) in Cash and Cash Equivalent	(221.17)	(1,175.96)
Reconciliation of cash and cash equivalents as per the cash flow statement		
Cash and cash equivalents as per above comprise of the following		
Cash and cash equivalents	127.98	349.15
Bank overdrafts	-	-
Balances as per statement of cash flows	127.98	349.15

