

KAISER CORPORATION LIMITED

Registered Office: Unit No. 283-287, 'F' Wing, 2nd Floor,
Solaris-I, Saki Vihar Road, Andheri (E), Mumbai-400 072
T: +91 22 2269 0034, +91 8169376816
E: kaisercorpltd@gmail.com
E: compliancekaiser@gmail.com
W: www.kaiserpress.com
CIN: L22210MH1993PLC074035

To
BSE Ltd,
Listing Department,
Phiroze Jeejeebhoy Towers,
Dalal Street- Fort,
Mumbai- 400001

KCL/38/2024-25
August 13, 2024

Ref: BSE Scrip Code- 531780

Subject: Unaudited Standalone and Consolidated Financial Results for the quarter ended 30th June, 2024 and Independent Auditor's Review Report on the quarterly unaudited standalone and consolidated financial results for the quarter ended 30th June, 2024 under Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

Please find attached herewith the following:

- 1) Independent Auditor's Review Report on the quarterly Unaudited Standalone Financial Results for the quarter ended 30th June, 2024 duly signed by Auditors.
- 2) Unaudited Standalone Financial Results for the quarter ended 30th June, 2024 in your prescribed proforma duly signed by the Managing Director.
- 3) Independent Auditor's Review Report on the quarterly Unaudited Consolidated Financial Results for the quarter ended 30th June, 2024 duly signed by Auditors.
- 4) Unaudited Consolidated Financial Results for the quarter ended 30th June, 2024 in your prescribed proforma duly signed by the Managing Director.
- 5) Outcome/Proceedings of the Board Meeting dated August 13, 2024.

Kindly acknowledge the same.

Thanking you

Sincerely

For Kaiser Corporation Ltd.



Bhushanlal Arora
Managing Director
DIN: 00416032



Shabbir & Rita Associates LLP

CHARTERED ACCOUNTANTS

Limited Review Report on quarterly and year to date unaudited Standalone Financial Results pursuant to the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015.

To,
The Board OF Directors
Kaiser Corporation Limited
Unit No. 283-287, "F" Wing,
Second Floor, Solaris-I,
Saki Vihar Road,
Andheri (East),
Mumbai-400072

1. We have reviewed the accompanying statement of Unaudited Standalone Ind AS financial results of Kaiser Corporation Limited ("the Company") for the quarter ended June, 2024 and year to date results for the period April 01, 2024 to June 30, 2024 attached herewith (the Statement) being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 as amended from time to time (the Listing Regulations).
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors in its meeting held at August 13, 2024 has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013, as amended read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data



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CHARTERED ACCOUNTANTS

and thus provides less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with standards on Auditing 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 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 specified under Section 133 of the Companies Act 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Shabbir & Rita Associates LLP
Chartered Accountants
FRN: 109420W




Shabbir S Bagasrawala

Partner

M.No. 039865

UDIN: 24039865BKDHLJ2682

Place: Mumbai

Date: 13/08/2024

UDIN:	24039865BKDHLJ2682
MRN/Name:	039865/BAGASRAWALA SHABBIR SIRAJUDDIN
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Financial Figures/Particulars:	
Financial Year:	01-04-2024-30-06-2024
PAN of the Assessee/ Auditee:	AAACK2924L
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Any Comment/ Recommendation/ Adverse Comment:	NA
NA:	NA
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KAISER

CORPORATION LIMITED

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STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2024					
Sr. No.	Particulars	(Amount in Lakhs)			
		Quarter Ended			Year end
		30/06/2024	31/03/2024	30/06/2023	31/03/2024
		Unaudited	Audited	Unaudited	Audited
1	Income				
	Revenue from operations	15.51	17.24	12.99	60.11
	Other income	0.96	0.70	0.61	2.51
	Total income	16.47	17.94	13.60	62.62
2	Expenses				
	(a) Cost of materials consumed	-	-	-	-
	(b) Purchase of stock in trade	2.79	3.52	2.53	11.39
	(c) Changes in inventories of work-in-progress	-	-	-	-
	(d) Employee benefits expense	8.68	9.88	7.30	31.83
	(e) Finance costs	-	-	-	-
	(f) Depreciation and amortisation expenses	0.07	0.15	0.04	0.49
	(g) Other expenditures	2.87	2.95	2.87	13.33
	Total expenses	14.41	16.49	12.75	57.04
3	Profit before exceptional items and tax (1-2)	2.06	1.45	0.85	5.58
4	Exceptional items	-	-	-	-
5	Profit/(Loss) before tax (3-4)	2.06	1.45	0.85	5.58
6	Tax expense				
	Current tax	(0.22)	(0.01)	0.13	0.87
	MAT credit entitlement	-	(0.26)	-	(0.26)
	Deferred tax	0.02	(0.37)	0.07	(0.33)
	Prior period tax adjustments	-	(0.25)	-	(0.25)
7	Profit/(Loss) after tax (5-6)	1.82	2.33	0.79	5.56
8	Other comprehensive income/(Loss), net of tax				
	Items that will not be reclassified to profit or loss				
	Gain / loss on actuarial valuation of post employment benefits	-	0.42	-	0.42
	Less: Income tax expense	-	(0.07)	-	(0.07)
	Other comprehensive income/(Loss)	-	0.35	-	0.35
9	Total Comprehensive Income/(Loss) for the period (7+8)	1.82	2.68	0.79	5.91
10	Paid-up equity share capital (Face Value of Rs.1 per share)	526.21	526.21	526.21	526.21
11	Other equity (excluding revaluation reserve as per balance sheet of previous accounting year)	-	-	-	(46.83)
12	Earnings per equity Share (Not Annualised)				
	.Basic (in Rs.)	0.003	0.004	0.001	0.011
	Diluted (in Rs.)	0.003	0.004	0.001	0.011

Notes:

- The above unaudited standalone financial results were reviewed by the Audit Committee and thereafter approved by the Board of Directors of the Company at its Meeting held on 13th August 2024 and the Statutory Auditors of the Company have carried out limited review of the financial results for the quarter ended on 30th June, 2024.
- The above unaudited standalone financial results have been prepared in accordance with Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and the Companies (Indian Accounting Standards) Amendment Rules, 2016.
- The Company is engaged in "Printing of labels and cartons, Magazines and Articles of Stationery & Services", Hence, the Company has two Operating segment for the purpose of Indian Accounting Standard (Ind AS) -108 on "Segment Reporting".
- The Indian Parliament has approved the Code on Social Security, 2020, which would impact the contributions by the Company towards Provident Fund and Gratuity. The effective date from which the changes are applicable is yet to be notified and the final rules are yet to be framed. The Company will carry out an evaluation of the impact and record the same in the financial results in the period in which the code becomes effective and and related rules are published.
- The previous period figures have been rearranged / regrouped / reclassified, to make these comparable with figures of the current quarter.
- The financial result of the Company will be available on our website www.kaiserpress.com.

On behalf of the Board of Directors

For Kaiser Corporation Limited



Bhushanlal Arora

Bhushanlal Arora
Managing Director
DIN : 00416032

Place: Mumbai
Dated: 13th August 2024

Limited Review Report on quarterly and year to date unaudited Consolidated Financial Results pursuant to the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015.

To
The Board of Directors,
Kaiser Corporation Limited,
Unit No. 283-287, "F" Wing, Second Floor,
Solaris-I, Saki Vihar Road,
Andheri (East), Mumbai 400072

1. We have reviewed the accompanying statement of Unaudited Consolidated Ind AS Financial Results of **KAISER CORPORATION LIMITED** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") and share of the net profit /(loss) after tax and total comprehensive income for the quarter ended June 30, 2024 and the year to date results for the period April 01, 2024 to June 30, 2024 ("the statement") being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors in its meeting held at August 13, 2024 has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013, as amended read with the relevant rules issued thereunder and other accounting principles generally accepted in India. 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 Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and



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CHARTERED ACCOUNTANTS

other review procedures. A review is substantially less in scope than an audit conducted in accordance with standards on Auditing 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. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 as amended to the extent applicable.

4. The Statement includes the results of the following entity:

	Subsidiary
1.	Xicon International Limited

5. Based on our review conducted and procedures performed 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 specified under Section 133 of the Companies Act 2013 as amended, read with relevant rules issued thereunder 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 Obligation and Disclosure Requirements) Regulation, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Shabbir & Rita Associates LLP

Chartered Accountants

FRN: 109420W


Shabbir S Bagasrawala
Partner

M. No. 039865

UDIN: 24039865BKDHLK6134

Place: Mumbai

Date: 13/08/2024



UDIN:	24039865BKDHLK6134
MRN/Name:	039865/BAGASRAWALA SHABBIR SIRAJUDDIN
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Financial Figures/Particulars:	
Financial Year:	01-04-2024-30-06-2024
PAN of the Assessee/ Auditee:	AAACK2924L
Cash and Cash Equivalent:	865053
Any Comment/ Recommendation/ Adverse Comment:	NA
NA:	NA
Document description:	LIMITED REVIEW REPORT OF KAISER CORN LTD (CONSOLIDATED) FROM APRIL 2024 TO JUNE 2024 FOR 1 F.Y. 2024/2005



KAISER

CORPORATION LIMITED



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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2024					
(Amount in Lakhs)					
Sr. No.	Particulars	Quarter Ended			Year Ended
		30-Jun-24	31-Mar-24	30-Jun-23	31-Mar-24
		Unaudited	Audited	Unaudited	Audited
1	INCOME				
	Revenue from operations	602.79	342.99	661.21	2,557.50
	Other income	50.68	(0.49)	29.93	34.76
	Total Income	653.47	342.51	691.13	2,592.26
2	EXPENSES				
	Cost of materials consumed	227.10	36.14	657.42	1,743.02
	Purchase of stock in trade	7.03	21.10	3.95	179.91
	Changes in inventory of work in progress	(99.55)	(78.60)	(220.67)	(640.51)
	Employee benefits expense	66.64	63.39	45.42	205.94
	Finance cost	39.82	41.81	47.47	164.45
	Depreciation and amortisation expenses	3.81	4.39	4.16	17.31
	Other expenses	386.06	226.99	132.89	862.28
	Total Expenses	630.92	315.22	670.64	2,532.40
3	Profit/(Loss) before tax (1-2)	22.55	27.29	20.49	59.86
4	Tax expense:				
	Less:- Current Tax	0.22	2.84	0.13	20.34
	Less:- Earlier Year Tax	-	(21.20)	-	(21.20)
	Add/(Less):- Deferred Tax Asset / (Liability)	11.11	(3.75)	6.29	(3.62)
	Add/Less: MAT Credit	-	8.60	-	8.60
	Short/excess provision for income tax	-	-	-	-
	Tax expense	11.33	(13.51)	6.42	4.13
5	Profit (Loss) for the year after tax (3-4)	11.22	40.79	14.07	55.73
6	Other comprehensive income				
	Items that will not be reclassified to profit or loss				
	Remeasurement gain/(loss) on defined benefits plan	(6.34)	(0.01)	(3.50)	(2.25)
	Less: Income tax expense	-	-	-	-
	Fair value changes on equity instruments through other comprehensive income	(0.88)	0.06	(1.55)	(2.43)
	Less: Income tax expense	-	0.07	-	0.07
	Other comprehensive Income/(Loss)	(7.22)	(0.01)	(5.04)	(4.75)
7	Total comprehensive (loss) / income for the year (5+6)	4.00	40.78	9.03	50.98
8	Total Comprehensive Income/ (Loss) attributable to:				
	Owners of the parent	2.74	23.31	5.07	29.58
	Non-Controlling interest	1.26	17.47	3.95	21.40
	Of the Total Comprehensive Income/(Loss) included above, Profit/(Loss) for the year attributable to:				
	Owners of the parent	6.73	23.32	7.86	32.21
	Non-Controlling interest	4.50	17.47	6.21	23.52
	Of the Total Comprehensive Income/ (Loss) including above, Other Comprehensive Income/ (Loss) attributable to:				
	Owners of the parent	(3.99)	(0.00)	(2.79)	(2.62)
	Non-Controlling interest	(3.23)	(0.00)	(2.26)	(2.12)
9	Paid-up equity share capital (Face Value of Rs. 1 per share)	526.21	526.21	526.21	526.21
10	Earnings per equity share (face value of Rs. 1 each):				
	Basic (in Rs.)	0.01	0.04	0.01	0.06
	Diluted (in Rs.)	0.01	0.04	0.01	0.06



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Notes :	
1	The above consolidated financial results were reviewed by the Audit Committee and approved by the Board of Directors of the Company at its Meeting held on 13th August 2024. The Statutory Auditors of the company have carried out a Limited Review of the aforesaid Results.
2	The above consolidated financial results have been prepared in accordance with the Indian Accounting Standard (Ind AS) as specified under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) rule 2015 (as amended from time to time) and the provisions of the Companies Act, 2013.
3	The Company is engaged in "Printing of labels and cartoons, Magazines and Articles of Stationery & Services". Hence the company as two operating segment for the purpose of India Accounting Standard (Ind AS) - 108 on "Segment Reporting"
4	The Indian Parliament has approved the Code on Social Security, 2020 which subsumes the Provident Fund and the Gratuity Act and the Rules thereunder. The Ministry of Labour and Employment has also released draft rules thereunder on 13 November 2020, and has invited suggestions from the stakeholders which are under active consideration by the Ministry. The Company will evaluate the rules, assess the impact, if any, and account the same once the rules are notified and become effective.
5	The previous quarter/year figures have been rearranged / regrouped /reclassified wherever considered necessary to make these comparable with those of the current year/period.
6	The financial result of the Company will be available on our website www.kaiserpress.com .
On behalf of the Board of Directors For Kaiser Corporation Limited	
Place : Mumbai	
Dated : 13/08/2024	 Bhushanlal Arora Managing Director DIN : 00416032

KAISER

CORPORATION LIMITED

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Statement of Unaudited Consolidated Segment Wise Revenue, Result and Capital Employed for the Quarter Ended June 30, 2024				
Particulars	(Amount in Lakhs)			
	Quarter Ended		Year Ended	
	30-Jun-24	31-Mar-24	30-Jun-23	31-Mar-24
	Unaudited	Audited	Unaudited	Audited
1. Segment Revenue				
a) Printing	5.51	6.99	4.99	22.86
b) Consultancy	10.00	10.25	8.00	37.25
c) Infrastructure projects	588.16	326.56	649.03	2,500.66
Gross revenue	603.66	343.80	662.02	2,560.76
Less: Inter segment revenue	(0.87)	(0.81)	(0.81)	(3.26)
Net revenue	602.79	342.99	661.21	2,557.50
2. Segment results: profit before tax, interest and share of profit from associates				
a) Printing	0.50	0.35	0.10	1.21
b) Consultancy	0.91	0.51	0.16	1.97
c) Infrastructure projects	60.97	68.25	67.70	221.12
Less: Finance costs	(39.82)	(41.81)	(47.47)	(164.45)
Add: Profit on sale of investments in subsidiary company	-	-	-	-
Add/less: Exceptional items - Loss on cessation of an Associate Company	-	-	-	-
Add/less: Share of profit/(loss) of associate	-	-	-	-
Profit / (loss) before tax	22.55	27.29	20.49	59.86
3. Segment Assets				
a) Printing	31.92	30.26	29.61	30.26
b) Infrastructure projects	3,711.81	3,481.17	3,753.00	3,481.17
	3,743.73	3,511.43	3,782.61	3,511.43
Add : Unallocated common assets	227.52	211.03	210.76	211.03
Total segment Assets	3,971.26	3,722.46	3,993.38	3,722.46
4. Segment Liabilities				
a) Printing	9.77	7.50	17.05	7.50
b) Infrastructure projects	2,861.48	2,617.35	2,999.94	2,617.35
	2,871.25	2,624.85	3,016.99	2,624.85
Add : Unallocated common liabilities	(0.66)	0.94	(1.08)	0.94
Total segment Liabilities	2,870.59	2,625.78	3,015.91	2,625.78
Total capital employed	1,100.67	1,096.67	977.47	1,096.67
Note:	During the quarter, the company has bifurcated the segment revenue by incorporating revenue from services. There are no segment assets & segment liabilities related to Service Activity			



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To
BSE Ltd,
Listing Department,
Phiroze Jeejeebhoy Towers,
Dalal Street- Fort,
Mumbai- 400001

KCL/39/2024-25
August 13, 2024

Ref: BSE Scrip Code- 531780

Subject: Outcome of the Board meeting dated August 13, 2024.

Dear Sir/Madam,

As per SFBI (Listing Obligations and Disclosure Requirements) Regulations 2015; Regulation 30, we are providing herewith the outcome of the Board meeting held on August 13, 2024 as under:

The meeting commenced at: 3:00 P.M.

The meeting was concluded at: 4:00 P.M.

Chairman: Mr. Bhushanlal Arora took the chair.

Leave of absence: The Board noted about the Directors who were present

Minutes of the Previous Board meeting:

Minutes of the previous Meeting of the Board held on July 18, 2024 was approved and signed by the Chairman.

Unaudited Financial Results:

The Board discussed about the standalone / consolidated Unaudited Financial Results of the Company for the quarter ended June 30, 2024 along with the Limited Review Report issued by Statutory Auditor duly approved by the Audit Committee and placed on the table, which was duly approved by the Board and the same was noted and the resolution was passed authorizing the Managing Director of the Company to sign the results and furnish the same to the Stock Exchange and to publish it in the newspaper as per the SEBI Listing Regulations, 2015.

There was no other agenda other than general compliance; the meeting was terminated with vote of thanks.

We request you to kindly take the above information on your records.

Thanking you

Sincerely

For Kaiser Corporation Ltd.


Bhushanlal Arora
Managing Director
DIN: 00416032

