

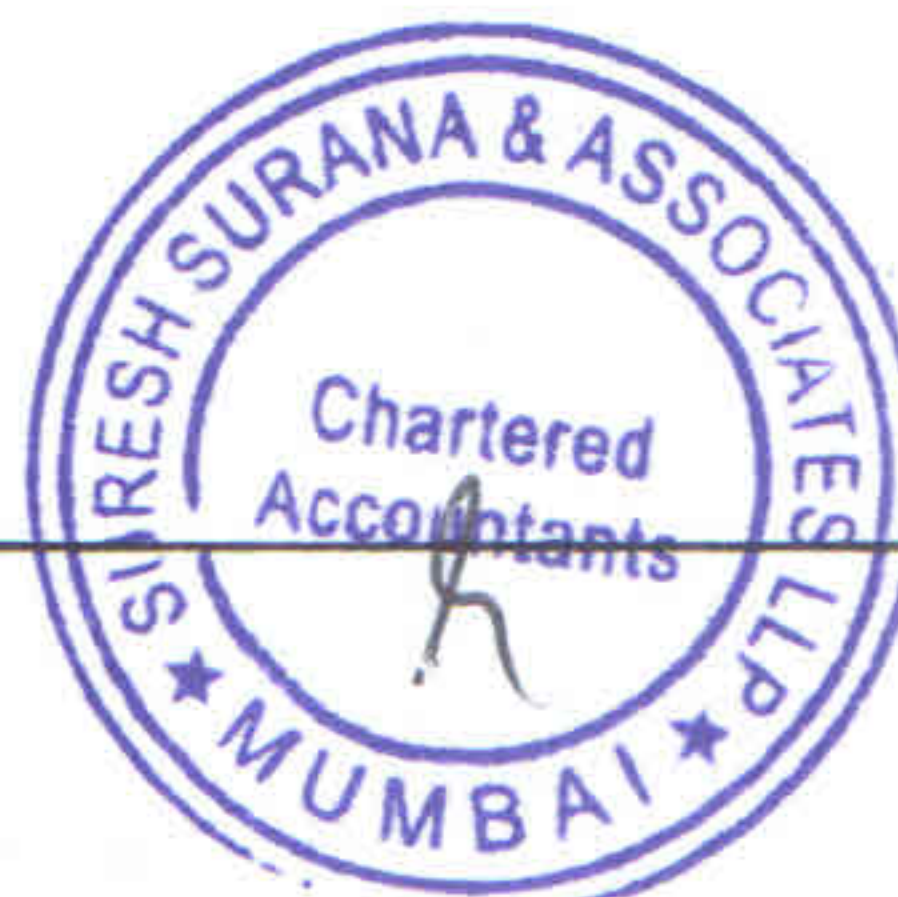
KAISER

CORPORATION LIMITED

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CIN: L22210MH1993PLC074035

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30 SEPTEMBER 2018							
Sr. No.	Particulars	Quarter Ended			Period Ended		Year end
		30/09/2018	30/06/2018	30/09/2017	30/09/2018	30/09/2017	31/03/2018
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from operations						
	Revenue from operations	18.80	16.43	17.24	35.23	32.82	65.90
	Other income	0.55	0.53	0.49	1.08	0.54	2.28
	Total income from operations	19.35	16.96	17.73	36.31	33.36	68.18
2	Expenses						
	(a) Cost of materials consumed	1.35	1.33	3.61	2.68	6.75	9.32
	(b) Purchase of stock in trade	3.92	1.64	-	5.56	-	3.93
	(c) Changes in inventories of work-in-progress	0.25	(0.08)	0.42	0.17	0.48	0.51
	(d) Employee benefits expense	6.91	7.58	6.11	14.49	12.61	24.40
	(e) Depreciation and amortisation expenses	0.06	0.04	0.04	0.10	0.08	0.17
	(f) Printing charges	0.55	1.89	1.87	2.44	3.04	6.50
	(g) Other expenditures	5.76	4.07	4.91	9.83	9.48	19.41
	Total expenses	18.80	16.47	16.96	35.27	32.44	64.24
3	Profit before exceptional items and tax (1-2)	0.55	0.49	0.77	1.04	0.92	3.94
4	Exceptional items	-	-	-	-	-	-
5	Profit before tax (3-4)	0.55	0.49	0.77	1.04	0.92	3.94
6	Tax expense						
	Current tax	-	-	-	-	-	(0.40)
	Current tax (MAT)	(0.10)	(0.09)	(0.06)	(0.19)	(0.17)	(0.35)
	MAT credit entitlement	0.17	0.02	0.06	0.19	0.06	0.35
	Deferred tax	(0.06)	0.04	(0.25)	(0.02)	(0.18)	(0.24)
7	Profit/(Loss) after tax (5-6)	0.56	0.46	0.52	1.02	0.63	3.30
8	Other comprehensive income/(Loss)						
	Items that will not be reclassified to profit or loss						
	Gain / loss on actuarial valuation of post employment benefits	-	-	-	-	-	(0.15)
	Less: Income tax expense	-	-	-	-	-	0.04
	Other comprehensive income/(Loss)	-	-	0.00	-	-	(0.11)
9	Total Comprehensive Income/(Loss) for the period (7+8)	0.56	0.46	0.52	1.02	0.63	3.19
10	Paid-up equity share capital (Face Value of Rs.1 per share)	526.21	526.21	526.21	526.21	526.21	526.21
11	Earnings per equity Share (Not Annualised)						
	Basic (in Rs.)	0.001	0.001	0.001	0.002	0.001	0.006
	Diluted (in Rs.)	0.001	0.001	0.001	0.002	0.001	0.006

STATEMENT OF STANDALONE ASSETS AND LIABILITIES			
Particulars	(Amount in Lakhs)		
	As at	As at	
	30/09/2018	30/09/2017	
	Unaudited	Unaudited	
ASSETS			
(1) Non-current assets			
(a) Property, plant and equipment	0.72	0.38	
(b) Other intangible assets	0.21	0.27	
(c) Financial assets			
(i) Investments	447.28	441.19	
(ii) Other financial assets	1.56	1.44	
(d) Deferred tax assets (net)	5.76	5.55	
(e) Income tax assets	2.26	1.95	
(f) Other non-current assets	0.06	0.25	
Total non-current assets	457.85	451.03	
(2) Current assets			
(a) Financial assets			
(i) Inventories	1.20	1.75	
(ii) Trade receivables	25.39	19.53	
(iii) Cash and cash equivalents	4.88	7.56	
(b) Other current assets	2.18	2.02	
Total current assets	33.65	30.86	
TOTAL ASSETS	491.50	481.89	
EQUITY AND LIABILITIES			
EQUITY			
(a) Equity share capital	526.02	526.02	
(b) Other equity	(49.01)	(54.22)	
TOTAL EQUITY	477.01	471.80	
LIABILITIES			
(1) Non-current liabilities			
Provisions	-	0.55	
Total non-current liabilities	-	0.55	
(2) Current liabilities			
(a) Financial liabilities			
(i) Trade payables			
Outstanding dues of micro enterprises and small enterprises	-	-	
Outstanding dues of creditors other than micro enterprises and small enterprises	10.44	7.45	
(ii) Other financial liabilities	2.32	0.48	
(b) Other current liabilities	1.41	1.38	
(c) Provisions	0.32	0.23	
Total current liabilities	14.49	9.54	
TOTAL LIABILITIES	14.49	10.09	
TOTAL EQUITY AND LIABILITIES	491.50	481.89	



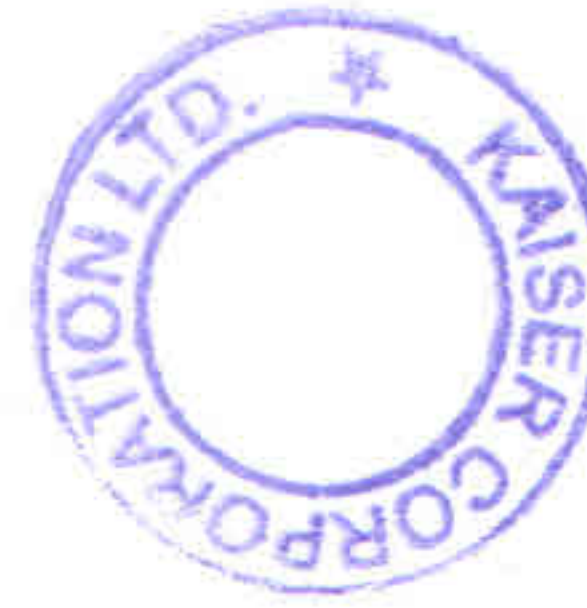
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Notes :

- 1 The above financial results were reviewed by the Audit Committee and approved by the Board of Directors of the Company at its Meeting held on 31 October 2018 and a limited review of the same has been carried out by the statutory auditors of the Company.
- 2 The Company is engaged in "Printing of labels and cartons, Magazines and Articles of Stationery". Hence, the Company has single Operating segment for the purpose of Indian Accounting Standard (Ind AS) -108 on "Segment Reporting".
- 3 Effective April 1, 2018, the Company has adopted Ind AS 115 "Revenue from Contracts with Customers". Based on the assessment done by the Management, there is no impact on the revenue recognised during the period.
- 4 The previous quarter / year figures have been rearranged / regrouped / reclassified, to make these comparable with figures of the current quarter.



On behalf of the Board of Directors
For Kaiser Corporation Limited


Bhushanlal Arora
Managing Director
DIN : 00416032

Place: Mumbai
Dated: 31 October 2018