

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 December 31, 2022 and year to date results for the period April 01, 2022 to December 31, 2022 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 February 14, 2023 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



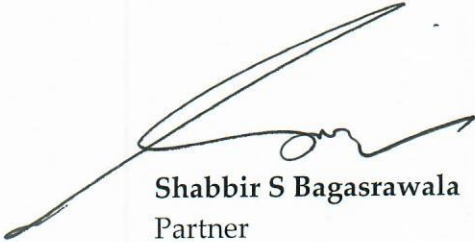
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and thus provides less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant 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: 23039865BQWXHY2459

Place: Mumbai

Date: 14/02/2023



KAISER CORPORATION LIMITED

REGD.OFF.: Unit No. 283-287, "F" Wing, Second Floor, Solaris-I, Saki Vihar Road, Andheri (East), Mumbai 400072

CIN : L22210MH1993PLC074035

Extract of Unaudited Standalone Financial Results for the Quarter Ended 31 December 2022

Sl. No.	Particulars	(Amount in Lakhs)					Year ended 31/03/2022 (Audited)
		Quarter Ended 31/12/2022 (Unaudited)	Quarter Ended 30/09/2022 (Unaudited)	Quarter Ended 31/12/2021 (Unaudited)	Half Year Ended 31/12/2022 (Unaudited)	Half Year Ended 31/12/2021 (Unaudited)	
1	Total income from operations (net)	14.86	13.37	17.25	40.11	46.63	59.14
2	Net Profit/ (Loss) for the period (before tax, & Exceptional Item)	1.41	0.76	1.94	1.85	3.73	4.72
3	Total Comprehensive Income for the period [Comprising Profits/ (Loss) for the period (after tax)] and Other Comprehensive Income (after tax)	1.29	0.63	1.33	1.56	1.80	2.54
4	Equity Share Capital	526.21	526.21	526.21	526.21	526.21	526.21
5	Other equity (excluding revaluation reserve as per balance sheet of previous accounting year)	0.00	0.00	0.00	0.00	0.00	(57.08)
6	Earnings Per Share (of Rs.1/- each) Basic & Diluted (in Rs.)	0.0024	0.0012	0.0025	0.0030	0.0034	0.0063

Note:

- 1 The above is an extract of the detailed format of standalone Quarterly Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulation, 2015. The full format of the Quarterly Financial Results are available on the Stock Exchange websites namely, BSE LIMITED (www.bseindia.com) and on Company's website at www.kaiserpess.com.

Place: Mumbai

Dated: 14 February 2023

Statement of Standalone Financial Results for the Quarter Ended December 31, 2022

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		(INR in Lakhs)
		31/12/2022	30/09/2022	31/12/2021	31/12/2022	31/12/2021	Year end
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	Revenue from operations						
	Other income	13.69	12.30	16.89	36.81	44.99	57.04
	Total income	1.17	1.07	0.36	3.30	1.64	2.10
2	Expenses	14.86	13.37	17.25	40.11	46.63	59.14
	(a) Cost of materials consumed	-	-	-	-	0.43	0.43
	(b) Purchase of stock in trade	-	-	-	-	0.43	0.43
	(c) Changes in inventories of work-in-progress	3.51	3.08	5.34	9.97	12.56	14.50
	(d) Employee benefits expense	-0.36	-	-	-0.36	0.15	0.15
	(e) Finance costs	6.00	5.96	6.03	18.02	18.98	24.80
	(f) Depreciation and amortisation expenses	-	-	-	-	0.25	1.26
	(g) Other expenditures	0.03	0.04	0.05	0.13	0.22	0.24
	Total expenses	4.27	3.54	3.88	10.51	10.31	13.04
3	Profit before exceptional items and tax (1-2)	13.45	12.62	15.31	38.26	42.90	54.42
4	Exceptional items	1.41	0.76	1.94	1.85	3.73	4.72
5	Profit/(Loss) before tax (3-4)	-	-	-	-	-	-
6	Tax expense	1.41	0.76	1.94	1.85	3.73	4.72
	Current tax	-	-	0.30	-	0.53	-
	MAT credit entitlement	-	-	0.12	-	0.46	-
	Deferred tax	0.13	0.12	0.20	0.29	0.85	1.01
7	Profit/(Loss) after tax (5-6)	-	-	-	-	0.09	0.41
8	Other comprehensive income/(Loss), net of tax	1.29	0.63	1.33	1.56	1.80	3.30
	Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Gain / loss on actuarial valuation of post employment benefits	-	-	-	-	-	-
	Remeasurement gain/(loss) on defined benefits plan	-	-	-	-	-	-
	Less: Income tax expense	-	-	-	-	-	(0.76)
9	Other comprehensive income/(Loss)	-	-	-	-	-	-
	Total Comprehensive Income/(Loss) for the period (7+8)	1.29	0.63	1.33	1.56	1.80	(0.76)
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	Other equity (excluding revaluation reserve as per balance sheet of previous accounting year)	-	-	-	-	-	(57.08)
12	Earnings per equity Share (Not Annualised)						
	Basic (in Rs.)	0.0024	0.0012	0.0025	0.0030	0.0034	0.0063
	Diluted (in Rs.)	0.0024	0.0012	0.0025	0.0030	0.0034	0.0063

Notes

- 1 The above reviewed financial results for the quarter ended 31st December, 2022 prepared & presented in pursuance to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended, have been reviewed by the Audit committee and subsequently approved at the meeting of the Board of Directors held on 14th February, 2023. The Statutory Auditors of the company have carried out a Limited Review of the aforesaid Results.
- 2 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.
- 3 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".
- 4 The format of unaudited financial quarterly result is as prescribed in SEBI circular CIR/CFD/CMD15/2015 dated 30th November, 2015 as amended from time to time
- 5 The figure reported in the standalone financial results for the quarter ended 31st December, 2022 is the balancing figures between unaudited figures in respect of standalone figures upto 30th September 2022.
- 6 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 related rules are published.
- 7 The previous period figures have been rearranged / regrouped / reclassified, to make these comparable with figures of the current quarter.
- 8 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: 14 February 2023

**Bhushanlal Arora
Managing Director
DIN : 00416032**

KAISER CORPORATION LIMITED

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E: kaisercorp Ltd@gmail.com
E: compliancekaiser@gmail.com
W: www.kaiserpress.com
CIN: L22210MH1993PLC074035

Statement of Standalone Financial Results for the Quarter and Nine Months Ended 31 December 2022

Sr. No.	Particulars	(INR in Lakhs)					
		Quarter Ended			Nine Months Ended		Year end
		31-12-2022	30-09-2022	31-12-2021	31-12-2022	31-12-2021	31/03/2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Income						
	Revenue from operations	13.69	12.30	16.89	36.81	44.99	57.04
	Other income	1.17	1.07	0.36	3.30	1.64	2.10
	Total income	14.86	13.37	17.25	40.11	46.63	59.14
2	Expenses						
	(a) Cost of materials consumed	-	-	-	-	0.43	0.43
	(b) Purchase of stock in trade	3.51	3.08	5.34	9.97	12.56	14.50
	(c) Changes in inventories of work-in-progress	-0.36	-	-	-0.36	0.15	0.15
	(d) Employee benefits expense	6.00	5.96	6.03	18.02	18.98	24.80
	(e) Finance costs	-	-	-	-	0.25	1.26
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	(g) Other expenditures	4.27	3.54	3.88	10.51	10.31	13.04
	Total expenses	13.45	12.62	15.31	38.26	42.90	54.42
3	Profit before exceptional items and tax (1-2)	1.41	0.76	1.94	1.85	3.73	4.72
4	Exceptional items	-	-	-	-	-	-
5	Profit/(Loss) before tax (3-4)	1.41	0.76	1.94	1.85	3.73	4.72
6	Tax expense						
	Current tax	-	-	0.30	-	0.53	-
	MAT credit entitlement	-	-	0.12	-	0.46	-
	Deferred tax	0.13	0.12	0.20	0.29	0.85	1.01
	Prior period tax adjustments	-	-	-	-	0.09	0.41
7	Profit/(Loss) after tax (5-6)	1.29	0.63	1.33	1.56	1.80	3.30
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	-	-	-	-	-	-
	Remeasurement gain/(loss) on defined benefits plan	-	-	-	-	-	(0.76)
	Less: Income tax expense	-	-	-	-	-	-
	Other comprehensive income/(Loss)	-	-	-	-	-	(0.76)
9	Total Comprehensive Income/(Loss) for the period (7+8)	1.29	0.63	1.33	1.56	1.80	2.54
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
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12	Earnings per equity Share (Not Annualised)						
	Basic (in Rs.)	0.0024	0.0012	0.0025	0.0030	0.0034	0.0063
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- 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: 14 February 2023



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