

# *Shabbir & Rita Associates LLP*

## CHARTERED ACCOUNTANTS

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.

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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 December 31, 2022 and the year to date results for the period April 01, 2022 to December 31, 2022 ("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 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 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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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: 23039865BGWXHZ7504

Place: Mumbai

Date: 14/02/2023



**Statement of Unaudited Consolidated Financial Results for the Quarter December 31, 2022**

Particulars	(INR in Lakhs)					
	Quarter Ended			Nine Months Ended		Year Ended
	31-Dec-22	30-Sep-22	31-Dec-21	31-Dec-22	31-Dec-21	31-Mar-22
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>INCOME</b>						
Revenue from operations	(235.60)	254.67	697.17	600.82	2,056.03	3,304.89
Other income	41.54	10.37	1.52	69.24	8.66	15.66
<b>Total income</b>	<b>(194.06)</b>	<b>265.04</b>	<b>698.69</b>	<b>670.05</b>	<b>2,064.69</b>	<b>3,320.55</b>
<b>EXPENSES</b>						
Cost of materials consumed	34.24	93.63	230.02	346.50	773.80	1,270.96
Purchase of stock in trade	89.27	14.03	5.34	107.15	18.27	127.14
Changes in inventory of work in progress	(298.81)	14.18	(58.66)	(235.02)	(47.55)	(82.10)
Employee benefits expense	56.55	69.13	67.73	201.37	179.59	251.89
Finance cost	21.24	17.99	19.01	57.70	55.02	90.25
Depreciation and amortisation expenses	5.07	5.16	5.34	15.25	15.36	20.64
Other expenses	115.58	272.51	517.69	925.00	1,060.32	1,500.32
<b>Total Expenses</b>	<b>23.15</b>	<b>486.65</b>	<b>786.47</b>	<b>1,417.94</b>	<b>2,054.81</b>	<b>3,179.10</b>
<b>Profit (Loss) before tax</b>	<b>(217.21)</b>	<b>(221.60)</b>	<b>(87.78)</b>	<b>(747.89)</b>	<b>9.88</b>	<b>141.45</b>
<b>Tax expense:</b>						
Less:- Current Tax	-	-	(17.32)	-	2.54	44.39
Less:- Earlier Year Tax	-	-	-	-	0.09	-
Add/(Less):- Deferred Tax Asset / (Liability)	(1.49)	1.51	(1.30)	0.29	(1.50)	(0.78)
Less: MAT Credit	-	-	0.12	-	0.46	-
Short/excess provision for income tax	-	-	-	-	-	-
<b>Tax expense</b>	<b>(1.49)</b>	<b>1.51</b>	<b>(18.50)</b>	<b>0.29</b>	<b>1.60</b>	<b>43.61</b>
<b>Profit (Loss) for the year after tax (A)</b>	<b>(215.71)</b>	<b>(223.12)</b>	<b>(69.28)</b>	<b>(748.17)</b>	<b>8.28</b>	<b>97.85</b>
<b>Other comprehensive income</b>						
Items that will not be reclassified to profit or loss	-	-	-	-	-	-
Remeasurement gain/(loss) on defined benefits plan	(7.88)	1.56	(0.31)	(5.07)	(1.05)	(0.36)
Less: Income tax expense	-	-	-	-	-	-
Effect [gain/(loss)] of measuring equity instruments at Fair Value through Other Comprehensive Income (FVTOCI)	9.23	(1.11)	0.59	7.00	(1.34)	(1.73)
Less: Income tax expense	-	-	-	-	-	0.37
<b>Other comprehensive income / (loss) for the year, net of tax (B)</b>	<b>1.35</b>	<b>0.45</b>	<b>0.28</b>	<b>1.93</b>	<b>(2.39)</b>	<b>(1.71)</b>
<b>Total comprehensive (loss) / income for the year (A + B)</b>	<b>(214.36)</b>	<b>(222.67)</b>	<b>(69.00)</b>	<b>(746.24)</b>	<b>5.90</b>	<b>96.13</b>
<b>Total Comprehensive Income/ (Loss) attributable to:</b>						
Owners of the parent	(118.43)	(123.17)	(38.12)	(412.30)	3.26	53.61
Non-Controlling Interest	(95.93)	(99.76)	(30.88)	(333.94)	2.64	42.53
<b>Of the Total Comprehensive Income/(Loss) included above, Profit/(Loss) for the year attributable to:</b>						
Owners of the parent	(119.18)	(123.41)	(38.28)	(413.37)	4.58	54.89
Non-Controlling Interest	(96.53)	(99.97)	(31.00)	(334.81)	3.71	42.95
<b>Of the Total Comprehensive Income/ (Loss) including above, Other Comprehensive Income/ (Loss) attributable to:</b>						
Owners of the parent	0.75	0.25	0.16	1.07	(1.32)	(1.29)
Non-Controlling Interest	0.61	0.20	0.13	0.87	(1.07)	(0.43)
<b>Paid-up equity share capital (Face Value of Rs. 1 per share)</b>	<b>526.21</b>	<b>526.21</b>	<b>526.21</b>	<b>526.21</b>	<b>526.21</b>	<b>526.21</b>
<b>Earnings per equity share (face value of Rs. 1 each):</b>						
Basic (in Rs.)	(0.41)	(0.23)	(0.07)	(1.42)	0.01	0.10
Diluted (in Rs.)	(0.41)	(0.23)	(0.07)	(1.42)	0.01	0.10

- Notes:**
- The above unaudited consolidated financial results were reviewed by the Audit Committee and approved by the Board of Directors of the Company at its Meeting held on 14th February 2023 and limited review of the same has been carried out by the statutory auditor of the Company.
  - The above unaudited consolidated financial results have been prepared in accordance with the Indian Accounting Standard (Ind AS) as specified under Section 133 of Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) rule 2015 and the Companies (Indian Accounting Standards) Amendment Rules, 2016.

- 3 The figure reported in the consolidated financial results for the quarter ended 31st December, 2022 is being the balancing figures between unaudited figures in respect of the period ended 31st ~~September~~<sup>December</sup>, 2022 and the published unaudited three months consolidated figures upto 30th September, 2022, which were subject to limited review by the auditors.
- 4 The previous quarter/year figures have been rearranged/regrouped/reclassified wherever considered necessary to make these comparable with those of the current year/period.
- 5 During the under review, there was rejection of part performance of export contract worth Rs. 279.23 Lakhs which resulted in negative revenue from operation during the quarter ended 31st December 2022.
- 6 The financial result of the Company will be available on our website [www.kaiserpress.com](http://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  
 REGD.OFF.: Unit No. 283-287, "F" Wing, Second Floor, Solaris-I, Sakti Vihar Road, Andheri (East), Mumbai 400072  
 CIN : L22210MH1993PLC074035

Extract of Consolidated Unaudited Results for the Quarter Ended 31 December 2022

Sl. No.	Particulars	(Amount in Lakhs)			
		Quarter Ended 31.12.2022 (Unaudited)	Consolidated Quarter Ended 30.09.2022 (Unaudited)	Quarter ended 31.12.2021 (Unaudited)	Period ended 31.12.2022 (unaudited)
1	Total income from operations (net)	(194.06)	265.04	698.69	2,064.69
2	Net Profit/ (Loss) for the period (before tax, & Exceptional Item)	(217.21)	(221.60)	(87.78)	9.88
3	Net Profit/ (Loss) for the period (before tax, & after Exceptional Item)	-	-	-	-
4	Total Comprehensive Income for the period (Comprising Profits/ (Loss) for the period (after tax) and Other Comprehensive Income (after tax)	(214.36)	(222.67)	(69.00)	5.90
5	Equity Share Capital	526.21	526.21	526.21	526.21
6	Other Equity	-	-	-	154.10
7	Earnings Per Share (of Rs.1/- each) Basic & Diluted (in Rs.) (Not annualised)	(0.41)	(0.23)	(0.07)	0.01

Note:

1 The above is an extract of the detailed format of Quarterly and Year ended Consolidated 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 and Year ended Financial Results are available on the Stock Exchange websites namely, BSE LIMITED (www.bseindia.com) and on Company's website at www.kaiserpresse.com.

2 The figure reported in the consolidated financial results for the quarter ended 31 December 2022 is being the balancing figures between unaudited figures in respect of the period ended 31 December 2022 and the published unaudited three months consolidated figures upto 30 September 2022, which were subject to limited review by the auditors.

On behalf of the Board of Directors  
 For Kaiser Corporation Limited

Bhushanlal Arora  
 Managing Director  
 DIN : 00416032

Place: Mumbai  
 Dated : 14 February 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

**Statement of Unaudited Consolidated Segment Wise Revenue, Result and Capital Employed for the Quarter ended December 31, 2022**

Particulars	(INR in Lakhs)					
	Quarter Ended			Nine Months Ended		Year Ended
	31-Dec-22	30-Sep-22	31-Dec-21	31-Dec-22	31-Dec-21	31-Mar-22
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1. Segment Revenue</b>						
a) Printing						
b) Infrastructure projects	13.69	13.37	16.89	36.81	44.99	57.04
<b>Gross revenue</b>	(241.07)	257.13	680.28	582.23	2,011.03	3,267.44
Add/Less: Inter segment revenue	(227.38)	270.50	697.17	619.04	2,056.03	3,324.48
<b>Net revenue</b>	(4.31)	-	7.71	(18.22)	10.97	(19.60)
	<b>(231.69)</b>	<b>270.50</b>	<b>689.46</b>	<b>600.82</b>	<b>2,045.06</b>	<b>3,304.89</b>
<b>2. Segment results: profit before tax, interest and share of profit from associates</b>						
a) Printing						
b) Infrastructure projects	0.37	0.76	1.59	(1.29)	2.91	4.54
	(196.34)	(202.28)	(70.36)	(690.90)	61.99	227.16
Add/Less: Finance costs	(195.97)	(201.52)	(68.77)	(692.19)	64.90	231.70
Add: Profit on sale of investments in subsidiary company	(21.24)	-	(19.01)	(57.70)	(55.02)	(90.25)
Add/Less: Exceptional items - Loss on cessation of an Associate Company	-	-	-	-	-	-
Add/Less: Share of profit/(loss) of associate	-	(2.09)	-	-	-	-
<b>Profit / (loss) before tax</b>	<b>(217.21)</b>	<b>(203.61)</b>	<b>(87.78)</b>	<b>(749.89)</b>	<b>9.88</b>	<b>141.45</b>
<b>3. Segment Assets</b>						
a) Printing						
b) Infrastructure projects	22.75	20.30	31.47	22.75	31.47	26.74
	2,648.69	2,698.46	2,292.93	2,648.69	2,292.93	2,862.24
Add: Unallocated common assets	2,671.44	2,718.76	2,324.40	2,671.44	2,324.40	2,888.98
<b>Total segment Assets</b>	<b>211.55</b>	<b>255.10</b>	<b>265.49</b>	<b>211.55</b>	<b>265.49</b>	<b>211.84</b>
	<b>2,882.99</b>	<b>2,973.86</b>	<b>2,589.89</b>	<b>2,882.99</b>	<b>2,589.89</b>	<b>3,100.82</b>
<b>4. Segment Liabilities</b>						
a) Printing						
b) Infrastructure projects	9.87	7.23	7.95	9.87	7.95	7.68
	1,582.19	1,434.58	1,021.84	1,582.19	1,021.84	1,481.21
Add: Unallocated common liabilities	1,592.06	1,441.80	1,029.79	1,592.06	1,029.79	1,488.89
<b>Total segment Liabilities</b>	<b>-</b>	<b>4.58</b>	<b>3.25</b>	<b>-</b>	<b>3.25</b>	<b>19.03</b>
	<b>1,592.06</b>	<b>1,446.38</b>	<b>1,033.04</b>	<b>1,592.06</b>	<b>1,033.04</b>	<b>1,507.93</b>
<b>Total capital employed</b>	<b>1,290.92</b>	<b>1,527.48</b>	<b>1,556.85</b>	<b>1,290.92</b>	<b>1,556.85</b>	<b>1,592.90</b>

# 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: compliancekaizer@gmail.com  
W: www.kaiserpress.com  
CIN: L22210MH1993PLC074035

## STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS PERIOD ENDED 31 DECEMBER 2022

Particulars	(INR in Lakhs)					
	Quarter Ended			Nine Months Ended		
	31-Dec-22	30-Sep-22	31-Dec-21	31-Dec-22	31-Dec-21	31-Mar-22
Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
<b>INCOME</b>						
Revenue from operations	(235.60)	254.67	697.17	600.82	2,056.03	3,304.89
Other income	41.54	10.37	1.52	69.24	8.66	15.66
<b>Total Income</b>	<b>(194.06)</b>	<b>265.04</b>	<b>698.69</b>	<b>670.05</b>	<b>2,064.69</b>	<b>3,320.55</b>
<b>EXPENSES</b>						
Cost of materials consumed						
Purchase of stock in trade	34.24	93.63	230.02	346.50	773.80	1,270.96
Changes in inventory of work in progress	89.27	14.03	5.34	107.15	18.27	127.14
Employee benefits expense	(298.81)	14.18	(58.66)	(235.02)	(47.55)	(82.10)
Finance cost	56.55	69.13	67.73	201.37	179.59	251.89
Depreciation and amortisation expenses	21.24	17.99	19.01	57.70	55.02	90.25
Other expenses	5.07	5.16	5.34	15.25	15.36	20.64
<b>Total Expenses</b>	<b>115.58</b>	<b>272.51</b>	<b>517.69</b>	<b>925.00</b>	<b>1,060.32</b>	<b>1,500.32</b>
<b>Profit (Loss) before tax</b>	<b>23.15</b>	<b>486.65</b>	<b>786.47</b>	<b>1,417.94</b>	<b>2,054.81</b>	<b>3,179.10</b>
<b>Tax expense:</b>	<b>(217.21)</b>	<b>(221.60)</b>	<b>(87.78)</b>	<b>(747.89)</b>	<b>9.88</b>	<b>141.45</b>
Less:- Current Tax	-	-	-	-	-	-
Less:- Earlier Year Tax	-	-	(17.32)	-	2.54	44.39
Add/(Less):- Deferred Tax Asset / (Liability)	(1.49)	1.51	(1.30)	0.29	(1.50)	(0.78)
Less: MAT Credit	-	-	0.12	-	0.46	-
Short/excess provision for income tax	-	-	-	-	-	-
<b>Tax expense</b>	<b>(1.49)</b>	<b>1.51</b>	<b>(18.50)</b>	<b>0.29</b>	<b>1.60</b>	<b>43.61</b>
<b>Profit (Loss) for the year after tax (A)</b>	<b>(215.71)</b>	<b>(223.12)</b>	<b>(69.28)</b>	<b>(748.17)</b>	<b>8.28</b>	<b>97.85</b>
<b>Other comprehensive income</b>						
Items that will not be reclassified to profit or loss						
Remeasurement gain/(loss) on defined benefits plan	-	-	-	-	-	-
Less: Income tax expense	(7.88)	1.56	(0.31)	(5.07)	(1.05)	(0.36)
Effect [gain/(loss)] of measuring equity instruments at Fair Value through Other Comprehensive Income (FVTOCI)	9.23	(1.11)	0.59	7.00	(1.34)	(1.73)
Less: Income tax expense	-	-	-	-	-	-
<b>Other comprehensive income / (loss) for the year, net of tax (B)</b>	<b>1.35</b>	<b>0.45</b>	<b>0.28</b>	<b>1.93</b>	<b>(2.39)</b>	<b>(1.71)</b>
<b>Total comprehensive (loss) / income for the year (A + B)</b>	<b>(214.36)</b>	<b>(222.67)</b>	<b>(69.00)</b>	<b>(746.24)</b>	<b>5.90</b>	<b>96.13</b>
<b>Total Comprehensive Income/ (Loss) attributable to:</b>						
Owners of the parent	(118.43)	(123.17)	(38.12)	(412.30)	3.26	53.61
Non-Controlling Interest	(95.93)	(99.76)	(30.88)	(333.94)	2.64	42.53
<b>Of the Total Comprehensive Income/(Loss) included above, Profit/(Loss) for the year attributable to:</b>						
Owners of the parent	(119.18)	(123.41)	(38.28)	(413.37)	4.58	54.89
Non-Controlling Interest	(96.53)	(99.97)	(31.00)	(334.81)	3.71	42.95
<b>Of the Total Comprehensive Income/ (Loss) including above, Other Comprehensive Income/ (Loss) attributable to:</b>						
Owners of the parent	0.75	0.25	0.16	1.07	(1.32)	(1.29)
Non-Controlling Interest	0.61	0.20	0.13	0.87	(1.07)	(0.43)
<b>Paid-up equity share capital (Face Value of Rs. 1 per share)</b>	<b>526.21</b>	<b>526.21</b>	<b>526.21</b>	<b>526.21</b>	<b>526.21</b>	<b>526.21</b>
<b>Earnings per equity share (face value of Rs. 1 each):</b>						
Basic (in Rs.)	(0.41)	(0.23)	(0.07)	(1.42)	0.01	0.10
Diluted (in Rs.)	(0.41)	(0.23)	(0.07)	(1.42)	0.01	0.10

### Notes:

- The above unaudited consolidated financial results were reviewed by the Audit Committee and approved by the Board of Directors of the Company at its Meeting held on 14th February 2023 and limited review of the same has been carried out by the statutory auditor of the Company.
- The above unaudited consolidated financial results have been prepared in accordance with the Indian Accounting Standard (Ind AS) as specified under Section 133 of Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) rule 2015 and the Companies (Indian Accounting Standards) Amendment Rules, 2016.
- The figure reported in the consolidated financial results for the quarter ended 31st December, 2022 is being the balancing figures between unaudited figures in respect of the period ended 31st December, 2022 and the published unaudited three months consolidated figures upto 30th September, 2022, which were subject to limited review by the auditors.
- The previous quarter/year figures have been rearranged/regrouped/reclassified wherever considered necessary to make these comparable with those of the current year/period.
- During the under review, there was rejection of part performance of export contract worth Rs. 279.23 Lakhs which resulted in negative revenue from operation during the quarter ended 31st December 2022.
- The financial result of the Company will be available on our website [www.kaiserpress.com](http://www.kaiserpress.com).



On behalf of the Board of Directors  
For Kaiser Corporation Limited

Bhushanlal Arora  
Managing Director  
DIN: 00416032



Place: Mumbai  
Dated: 14 February 2023

# 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

## Statement of Unaudited Consolidated Segment Wise Revenue, Result and Capital Employed for the Quarter and Nine Month Period ended 31 December 2022

Particulars	(INR in Lakhs)					
	Quarter Ended			Nine Months Ended		Year Ended
	31-Dec-22	30-Sep-22	31-Dec-21	31-Dec-22	31-Dec-21	31-Mar-22
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1. Segment Revenue</b>						
a) Printing	13.69	13.37	16.89	36.81	44.99	57.04
b) Infrastructure projects	(241.07)	257.13	680.28	582.23	2,011.03	3,267.44
<b>Gross revenue</b>	<b>(227.38)</b>	<b>270.50</b>	<b>697.17</b>	<b>619.04</b>	<b>2,056.03</b>	<b>3,324.48</b>
Add/Less: Inter segment revenue	(4.31)	-	7.71	(18.22)	10.97	(19.60)
<b>Net revenue</b>	<b>(231.69)</b>	<b>270.50</b>	<b>689.46</b>	<b>600.82</b>	<b>2,045.06</b>	<b>3,304.89</b>
<b>2. Segment results: profit before tax, interest and share of profit from associates</b>						
a) Printing	0.37	0.76	1.59	(1.29)	2.91	4.54
b) Infrastructure projects	(196.34)	(202.28)	(70.36)	(690.90)	61.99	227.16
Add/Less: Finance costs	(195.97)	(201.52)	(68.77)	(692.19)	64.90	231.70
Add/Less: Profit on sale of investments in subsidiary company	(21.24)	-	(19.01)	(57.70)	(55.02)	(90.25)
Add/Less: Exceptional items - Loss on cessation of an Associate Company	-	(2.09)	-	-	-	-
Add/Less: Share of profit / (loss) of associate	-	-	-	-	-	-
<b>Profit / (loss) before tax</b>	<b>(217.21)</b>	<b>(203.61)</b>	<b>(87.78)</b>	<b>(749.89)</b>	<b>9.88</b>	<b>141.45</b>
<b>3. Segment Assets</b>						
a) Printing	22.75	20.30	31.47	22.75	31.47	26.74
b) Infrastructure projects	2,648.69	2,698.46	2,292.93	2,648.69	2,292.93	2,862.24
Add : Unallocated common assets	2,671.44	2,718.76	2,324.40	2,671.44	2,324.40	2,888.98
<b>Total segment Assets</b>	<b>2,882.99</b>	<b>2,973.86</b>	<b>2,589.89</b>	<b>2,882.99</b>	<b>2,589.89</b>	<b>3,100.82</b>
<b>4. Segment Liabilities</b>						
a) Printing	9.87	7.23	7.95	9.87	7.95	7.68
b) Infrastructure projects	1,582.19	1,434.58	1,021.84	1,582.19	1,021.84	1,481.21
Add : Unallocated common liabilities	1,592.06	1,441.80	1,029.79	1,592.06	1,029.79	1,488.89
<b>Total segment Liabilities</b>	<b>1,592.06</b>	<b>1,446.38</b>	<b>1,033.04</b>	<b>1,592.06</b>	<b>1,033.04</b>	<b>1,507.93</b>
<b>Total capital employed</b>	<b>1,290.92</b>	<b>1,527.48</b>	<b>1,556.85</b>	<b>1,290.93</b>	<b>1,556.85</b>	<b>1,592.90</b>







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