

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



Shabbir & Rita Associates LLP

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:

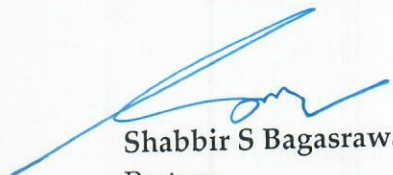
	Subsidiary
1.	Xicon International Limited

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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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	
	
 Bhushanlal Arora Managing Director DIN : 00416032	
Place : Mumbai	
Dated : 13/08/2024	

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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				

