

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.

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 September, 2024 and year to date results for the period April 01, 2024 to September 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 November 14, 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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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: 24039865BKDHR15060

Place: Mumbai

Date: 14/11/2024

KAISER

CORPORATION LIMITED

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STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2024							
Sr. No.	Particulars	(INR in Lakhs)					
		Quarter Ended			Half-Year Ended		Year end
		30/09/2024	30/06/2024	30/09/2023	30/09/2024	30/09/2023	31/03/2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Income						
	Revenue from operations	16.01	15.51	14.26	31.52	27.25	60.11
	Other income	0.90	0.95	0.61	1.86	1.21	2.51
	Total income	16.91	16.47	14.86	33.38	28.46	62.62
2	Expenses						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchase of stock in trade	2.53	2.79	2.08	5.31	4.62	11.39
	(c) Changes in inventories of work-in-progress	-	-	-	-	-	-
	(d) Employee benefits expense	8.65	8.68	7.32	17.33	14.62	31.83
	(e) Finance costs	-	-	-	-	-	-
	(f) Depreciation and amortisation expenses	0.07	0.07	0.15	0.14	0.19	0.49
	(g) Other expenditures	4.20	2.87	3.82	7.07	6.69	13.33
	Total expenses	15.45	14.41	13.37	29.86	26.12	57.04
3	Profit before exceptional items and tax (1-2)	1.46	2.06	1.49	3.52	2.34	5.58
4	Exceptional items	-	-	-	-	-	-
5	Profit/(Loss) before tax (3-4)	1.46	2.06	1.49	3.52	2.34	5.58
6	Tax expense						
	Current tax	0.23	(0.22)	0.34	0.45	0.47	0.87
	MAT credit entitlement	-	-	-	-	-	-0.26
	Deferred tax	0.08	0.02	0.07	0.10	0.14	-0.33
	Prior period tax adjustments	-	-	-	-	-	-0.25
7	Profit/(Loss) after tax (5-6)	1.15	1.82	1.22	2.97	2.01	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
	Loss: Income tax expense	-	-	-	-	-	-0.07
	Other comprehensive income/(Loss)	-	-	-	-	-	0.35
9	Total Comprehensive Income/(Loss) for the period (7+8)	1.15	1.82	1.22	2.97	2.01	5.91
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)	-	-	-	-	-	(46.83)
12	Earnings per equity Share (Not Annualised)						
	Basic (in Rs.)	0.002	0.003	0.002	0.006	0.004	0.011
	Diluted (in Rs.)	0.002	0.003	0.002	0.006	0.004	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 14th November 2024 and the Statutory Auditors of the Company have carried out limited review of the financial results for the quarter ended on September 30, 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 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".
- The format of unaudited financial quarterly result is prescribed in SEBI Circular CIR/CFD/CMD15/2015 dated 30th November, 2015 as amended from time to time.
- The figure reported in the standalone financial results for the quarter ended 30th September, 2024 is the balancing figures between unaudited figures in respect of standalone figure upto 30th June 2024 which were subject to limited review by the auditor and financial result for half year ended 30th September 2024.
- 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 rates 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

Bhushant Arora
Bhushant Arora
Managing Director
DIN : 00416032

Place: Mumbai
Dated: 14th November 2024

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STATEMENT OF STANDALONE ASSETS AND LIABILITIES		
Particulars	(Amount in Lakhs)	
	As at	As at
	30/09/2024	31/03/2024
	Unaudited	Audited
ASSETS		
(1) Non-current assets		
(a) Property, plant and equipment	0.33	0.47
(b) Other intangible assets	-	-
(c) Investment in Subsidiaries	460.63	459.08
(d) Financial assets		
(i) Investments	0.10	0.11
(ii) Other financial assets	-	-
(e) Deferred tax assets (net)	0.47	0.57
Total non-current assets	461.53	460.23
(2) Current assets		
(a) Financial assets		
(i) Inventories	-	-
(ii) Trade receivables	15.75	6.70
(iii) Cash and cash equivalents	3.22	15.43
(b) Other current assets	12.52	7.84
Total current assets	31.49	29.97
TOTAL ASSETS	493.02	490.20
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity share capital	526.02	526.02
(b) Other equity	(43.86)	(46.83)
TOTAL EQUITY	482.16	479.18
LIABILITIES		
(1) Current liabilities		
(a) Financial liabilities		
(i) Borrowings	-	-
(ii) Trade payables	3.05	2.07
(iii) Other financial liabilities	4.08	4.92
(b) Other current liabilities	1.99	2.29
(c) Provisions	1.74	1.73
Total current liabilities	10.86	11.02
TOTAL LIABILITIES	10.86	11.02
TOTAL EQUITY AND LIABILITIES	493.02	490.20



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STATEMENT OF STANDALONE CASH FLOW				
(INR in Lakhs)				
Sr. No.	Particulars	For the period ended 30 September 2024	For the period ended 30 September 2023	For the year ended 31 March 2024
A	CASH FLOW FROM OPERATING ACTIVITIES			
	Profit before tax	3.52	2.34	5.58
	Adjustments:			
	Depreciation and amortisation expense	0.14	0.19	0.49
	Interest expenses	-	-	-
	Fair valuation of financial guarantee income	(1.29)	(1.20)	(2.39)
	Sundry Balances Written Back	(0.55)	-	-
	Interest on income fixed deposit	(0.01)	(0.02)	(0.12)
	Capital Gain on Sale of Shares	(0.00)	(0.00)	(0.00)
	Dividend	(0.00)	(0.00)	(0.00)
	Operating profit before working capital changes	1.80	1.31	3.55
	Movements in working capital:			
	Increase/(Decrease) in trade payables and other liabilities	2.07	(1.50)	0.14
	Increase/(Decrease) in other financial liabilities	(0.84)	(0.43)	0.42
	Decrease/(Increase) in inventories	-	-	-
	Decrease/(Increase) in trade and other receivables	(13.73)	0.83	11.44
	Decrease/(Increase) in Investment	-	(0.03)	-
	Decrease/(Increase) in other financial assets	-	-	-
	Cash generated from / (used in) operations	(10.69)	0.18	15.55
	Direct taxes paid (net of refunds)	-	-	(2.06)
	NET CASH FROM / (USED IN) OPERATING ACTIVITIES	(10.69)	0.18	13.49
B	CASH FLOW FROM INVESTING ACTIVITIES			
	Purchase of property, plant & Equipment	-	(0.94)	(0.94)
	Interest received	0.01	0.02	0.12
	Dividend received	0.00	0.00	0.00
	Sale/ (Investment) in Equity Shares	-	0.02	(0.05)
	Investment made in Subsidiary Companies	(1.55)	-	(2.59)
	Proceeds from Sale/ Redemption of Equity Investments	0.01	-	0.02
	NET CASH (USED IN) INVESTING ACTIVITIES	(1.52)	(0.91)	(3.44)
C	CASH FLOW FROM FINANCING ACTIVITIES			
	Short term borrowings	-	-	-
	Interest expenses	-	-	-
	NET CASH FROM / (USED IN) FINANCING ACTIVITIES	-	-	-
	NET INCREASE/ (DECREASE) IN CASH AND CASH EQUIVAL	(12.21)	(0.73)	10.06
	Cash and cash equivalent at beginning of year	15.43	5.37	5.37
	Cash and cash equivalent at end of year	3.22	4.64	15.43
	COMPONENTS OF CASH AND CASH EQUIVALENTS			
	Cash-on-hand	0.20	0.51	0.26
	Balances with banks			
	- in current accounts	3.02	4.13	3.91
	- in Fixed Deposits	-	-	11.25
	TOTAL CASH AND CASH EQUIVALENTS	3.22	4.64	15.43



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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 September 30, 2024 and the year to date results for the period April 01, 2024 to September 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 November 14, 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:

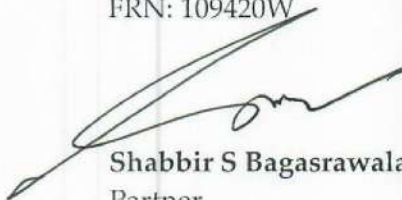
	Subsidiary
1.	Xicon International Limited

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: 24039865BKDHRH3189

Place: Mumbai

Date: 14/11/2024



KAISER

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Statement of Unaudited Consolidated Financial Results for the Quarter and Half Year Ended September 30, 2024							(INR in Lakhs)
Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	INCOME						
	Revenue from operations	686.57	602.79	1,050.69	1,289.36	1,711.89	2,557.50
	Other income	(36.94)	50.68	(2.78)	13.74	27.15	34.76
	Total Income	649.63	653.47	1,047.91	1,303.10	1,739.04	2,592.26
2	EXPENSES						
	Cost of materials consumed	84.73	227.10	584.94	311.83	1,242.36	1,743.02
	Purchase of stock in trade	2.53	7.03	4.94	9.55	8.89	179.91
	Changes in inventory of work in progress	140.99	(99.55)	75.53	41.44	(145.13)	(640.51)
	Employee benefits expense	70.72	66.64	48.80	137.37	94.22	205.94
	Finance cost	47.94	39.82	44.57	87.76	92.04	164.45
	Depreciation and amortisation expenses	3.84	3.81	4.33	7.65	8.50	17.31
	Other expenses	296.67	386.06	276.06	682.73	408.95	862.28
	Total Expenses	647.42	630.92	1,039.18	1,278.34	1,709.82	2,532.40
3	Profit/(Loss) before tax (1-2)	2.21	22.55	8.73	24.76	29.22	59.86
4	Tax expense:						
	Less:- Current Tax	10.76	0.22	11.08	10.98	11.22	20.34
	Less:- Earlier Year Tax	-	-	-	-	-	(21.20)
	Add/(Less):- Deferred Tax Asset / (Liability)	(12.90)	11.11	(1.41)	(1.79)	4.88	(3.62)
	Add/Less: MAT Credit	-	-	-	-	-	8.60
	Short/excess provision for income tax	-	-	-	-	-	-
	Tax expense	(2.14)	11.33	9.68	9.20	16.10	4.13
5	Profit (Loss) for the year after tax (3-4)	4.34	11.22	(0.95)	15.56	13.12	55.73
6	Other comprehensive income						
	Items that will not be reclassified to profit or loss						
	Remeasurement gain/(loss) on defined benefits plan	1.88	(6.34)	0.40	(4.47)	(3.09)	(2.25)
	Less: Income tax expense	-	-	-	-	-	-
	Fair value changes on equity instruments through other comprehensive income	(1.05)	(0.88)	(0.51)	(1.93)	(2.06)	(2.43)
	Less: Income tax expense	-	-	-	-	-	0.07
	Other comprehensive income/(Loss)	0.83	(7.22)	(0.11)	(6.40)	(5.15)	(4.75)
7	Total comprehensive (loss) / income for the year (5+6)	5.17	4.00	(1.06)	9.17	7.96	50.98
8	Total Comprehensive Income/ (Loss) attributable to:						
	Owners of the parent	3.08	2.74	(0.93)	5.82	4.76	29.58
	Non-Controlling Interest	2.09	1.26	(0.75)	3.35	3.20	21.40
	Of the Total Comprehensive Income/(Loss) included above, Profit/(Loss) for the year attributable to:						
	Owners of the parent	2.63	6.73	(0.87)	9.35	7.61	32.21
	Non-Controlling Interest	1.72	4.50	(0.70)	6.21	5.51	23.52
	Of the Total Comprehensive Income/ (Loss) including above, Other Comprehensive Income/ (Loss) attributable to:						
	Owners of the parent	0.46	(3.99)	(0.06)	(3.53)	(2.85)	(2.62)
	Non-Controlling Interest	0.37	(3.23)	(0.05)	(2.86)	(2.31)	(2.12)
9	Paid-up equity share capital (Face Value of Rs. 1 per share)	526.21	526.21	526.21	526.21	526.21	526.21
10	Earnings per equity share (face value of Rs. 1 each):						
	Basic (in Rs.)	0.005	0.013	(0.002)	0.018	0.015	0.061
	Diluted (in Rs.)	0.005	0.013	(0.002)	0.018	0.015	0.061



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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 14th November 2024
- 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.

Place : Mumbai
Dated : 14/11/2024



On behalf of the Board of Directors
For Kaiser Corporation Limited


Bhushanlal Arora
Managing Director
DIN : 00416032

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Statement of Unaudited Consolidated Assets and Liabilities		
Particulars	(INR in Lakhs)	
	As at	As at
	30-Sep-24	31-Mar-24
	Unaudited	Audited
ASSETS		
Non-current assets		
Property, plant and equipment	151.24	154.79
Goodwill on Consolidation	210.46	210.46
Intangible assets	0.45	0.52
Financial assets		
(i) Investment	1.71	3.66
(ii) Other Financial Assets	-	-
Deferred tax assets (net)	28.97	27.19
Other non-current assets	79.66	70.78
Total non-current assets	472.49	467.39
Current assets		
Inventories	1,107.23	1,204.78
Financial assets		
(i) Trade receivables	1,131.69	1,264.35
(ii) Cash and cash equivalents	4.64	16.69
(iii) Bank Balances other than (ii) above	90.18	56.15
Other current assets	1,136.59	713.09
Total current assets	3,470.34	3,255.06
TOTAL ASSETS	3,942.83	3,722.46
EQUITY AND LIABILITIES		
EQUITY		
Equity share capital	526.02	526.02
Other equity	205.26	199.44
TOTAL EQUITY	731.27	725.46
Non-Controlling Interest	374.56	371.21
	1,105.84	1,096.67
LIABILITIES		
Non-current liabilities		
Financial Liabilities		
Provisions	4.57	4.29
Total non-current liabilities	4.57	4.29
Current liabilities		
Financial liabilities		
(i) Short term borrowings	1,373.82	1,228.89
(ii) Trade payables		
Outstanding dues of micro enterprises and small enterprises	69.01	39.28
Outstanding dues of creditors other than micro enterprises and small enterprises	923.54	737.35
(iii) Other financial liabilities	65.63	39.02
Other current liabilities	386.75	568.90
Provisions	5.52	1.85
Current Tax Liabilities (net)	8.16	6.19
Total current liabilities	2,832.42	2,621.49
TOTAL LIABILITIES	2,836.99	2,625.78
TOTAL EQUITY AND LIABILITIES	3,942.83	3,722.46



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Statement of Unaudited Consolidated Cash Flows				(INR in Lakhs)
Sr. No.	Particulars	Period Ended	Period Ended	Year Ended
		30th September 2024	30th September 2023	31-Mar-24
		Unaudited	Unaudited	Audited
A	Cash flow from operating activities			
	Profit before tax	24.76	29.22	59.86
	Adjustment for :			
	Interest income	(4.16)	(3.47)	(8.04)
	Finance Cost	87.76	92.04	164.45
	Depreciation and amortization expense	7.65	8.50	17.31
	Loss/(Profit) on sale of property, plant and equipment (net)	-	0.13	0.19
	Profit/(loss) on sale of investments	(0.00)	(0.00)	(0.00)
	Sundry Balances / advances written off	(0.56)	-	-
	Provision for doubtful debts	3.81	-	30.23
	Interest in OCI	(6.40)	(5.15)	(4.75)
	Dividend received	(0.00)	-	(0.00)
	Difference In Exchange Rate (Net)	(7.37)	-	(8.19)
	Operating profit before working capital changes	105.51	121.27	251.07
	Movements in working capital:			
	Decrease/(increase) in trade receivables and other receivables	128.85	(249.85)	796.20
	Decrease/(increase) in other financial assets	-	(43.11)	-
	Decrease/(increase) in inventories	97.56	(143.98)	(559.62)
	Decrease/(increase) in non-current assets	(8.88)	1.34	(54.21)
	Decrease/(increase) in current assets	(423.40)	(156.89)	(116.02)
	(Decrease)/increase in trade payables and other payables	223.19	440.41	(566.73)
	Decrease/(increase) in other current liabilities	(181.61)	(6.37)	228.21
	Decrease/(increase) in other non-current liabilities	0.28	(0.76)	0.12
	Decrease/(increase) in other financial liabilities	26.61	(26.50)	(41.34)
	Decrease/(increase) in Current Tax Liabilities	(9.01)	(26.53)	(21.03)
	Decrease/(increase) in short term provisions	3.67	1.31	0.23
	Cash generated from operations	(37.25)	(89.67)	(83.14)
	Direct taxes paid (net refunds)	-	-	-
	Net cash flow from operating activities [A]	(37.25)	(89.67)	(83.14)
B	Cash flows from investing activities			
	Purchase of property, plant and equipment (including capital work in progress and capital advance)	(4.03)	(1.90)	(6.37)
	Proceeds from sale of property, plant and equipment	-	-	-
	Purchase of Investment	-	-	(0.05)
	Proceeds from sale of investments	0.01	0.02	0.02
	Investments in / (Proceeds from fixed deposit) (having original maturity of less than 12 months)	(34.03)	(2.02)	49.93
	Interest in OCI	1.93	2.06	2.43
	Interest income	4.16	3.47	8.04
	Net cash flow used in investing activities [B]	(31.97)	1.63	54.00
C	Cash flows from financing activities			
	Interest expenses	(87.76)	(92.04)	(164.45)
	Proceeds from/(Repayment of) borrowings (net)	144.93	181.00	204.47
	Net cash flow from / (used in) financing activities [C]	57.17	88.96	40.02
	Net increase in cash and cash equivalents (A+B+C)	(12.05)	0.92	10.89
	Cash and cash equivalents - Opening balance	16.69	5.80	5.80
	Cash and cash equivalents - Closing balance	4.64	6.73	16.69
	Net increase/(decrease) as disclosed above	(12.05)	0.92	10.89



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Statement of Unaudited Consolidated Segment Wise Revenue, Result and Capital Employed for the Quarter and Half Year Ended September 30, 2024						
Particulars	Quarter Ended			Half Year Ended		(INR in Lakhs)
	30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	Year Ended
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Segment Revenue						
a) Printing	5.01	5.51	4.26	10.52	9.25	22.86
b) Consultancy	11.00	10.00	10.00	21.00	18.00	37.25
c) Infrastructure projects	671.93	588.16	1,037.27	1,260.09	1,686.30	2,500.66
Gross revenue	687.94	603.66	1,051.53	1,291.60	1,713.55	2,560.76
Less: Inter segment revenue	(1.38)	(0.87)	(0.84)	(2.25)	(1.65)	(3.26)
Net revenue	686.57	602.79	1,050.69	1,289.36	1,711.89	2,557.50
2. Segment results: profit before tax, interest and share of profit from associates						
a) Printing	0.25	0.50	0.27	0.74	0.39	1.21
b) Consultancy	0.56	0.91	0.62	1.48	0.76	1.97
b) Infrastructure projects	49.33	60.97	52.41	110.30	120.11	221.12
	50.15	62.38	53.30	112.52	121.26	224.31
Less: Finance costs	(47.94)	(39.82)	(44.57)	(87.76)	(92.04)	(164.45)
Add: Profit on sale of investments in subsidiary company	-	-	-	-	-	-
Profit / (loss) before tax	2.21	22.55	8.73	24.76	29.22	59.86
3. Segment Assets						
a) Printing	29.24	31.92	26.71	29.24	26.71	30.26
b) Infrastructure projects	3,673.17	3,711.81	4,113.34	3,673.17	4,113.34	3,481.17
	3,702.41	3,743.73	4,140.05	3,702.41	4,140.05	3,511.43
Add: Unallocated common assets	240.42	227.52	210.83	240.42	210.83	211.03
Total segment Assets	3,942.83	3,971.27	4,350.88	3,942.84	4,350.88	3,722.46
4. Segment Liabilities						
a) Printing	6.64	9.77	15.23	6.64	15.23	9.37
b) Infrastructure projects	2,837.13	2,861.48	2,161.50	2,837.13	2,161.50	1,383.81
	2,843.77	2,871.25	2,176.73	2,843.77	2,176.73	1,393.18
Add: Unallocated common liabilities	(6.78)	(0.66)	(1.42)	(6.78)	(1.42)	5.92
Total segment Liabilities	2,836.99	2,870.59	2,175.31	2,836.99	2,175.31	1,399.10
Total capital employed	1,105.84	1,100.67	2,175.56	1,105.85	2,175.56	2,323.35

