

# *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 December, 2024 and year to date results for the period April 01, 2024 to December 31, 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 February 13, 2025 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



A handwritten signature in blue ink, appearing to read "Shabbir S Bagasrawala".

Shabbir S Bagasrawala

Partner

M.No. 039865


UDIN: 25039865BMIKKH1993

Place: Mumbai

Date: 13/02/2025

# KAISER CORPORATION LIMITED

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STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2024							
Sr. No.	Particulars	Quarter Ended			Nine Months Ended		(INR in Lakhs)
		31/12/2024	30/09/2024	31/12/2023	31/12/2024	31/12/2023	Year end
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	<b>Income</b>						
	Revenue from operations	16.32	16.01	15.81	47.84	42.86	60.11
	Other income	1.00	0.90	0.60	2.86	1.81	2.51
	<b>Total income</b>	<b>17.32</b>	<b>16.91</b>	<b>16.21</b>	<b>50.70</b>	<b>44.67</b>	<b>62.62</b>
2	<b>Expenses</b>						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchase of stock in trade	2.84	2.53	3.26	8.16	7.88	11.39
	(c) Changes in inventories of work-in-progress	-	-	-	-	-	-
	(d) Employee benefits expense	8.66	8.65	7.33	25.99	21.95	31.83
	(e) Finance costs	-	-	-	-	-	-
	(f) Depreciation and amortisation expenses	0.07	0.07	0.15	0.22	0.34	0.49
	(g) Other expenditures	3.94	4.20	3.69	11.01	10.39	13.33
	<b>Total expenses</b>	<b>15.51</b>	<b>15.45</b>	<b>14.43</b>	<b>45.37</b>	<b>40.55</b>	<b>57.04</b>
3	<b>Profit before exceptional items and tax (1-2)</b>	<b>1.81</b>	<b>1.46</b>	<b>1.79</b>	<b>5.33</b>	<b>4.13</b>	<b>5.58</b>
4	Exceptional items	-	-	-	-	-	-
5	<b>Profit/(Loss) before tax (3-4)</b>	<b>1.81</b>	<b>1.46</b>	<b>1.79</b>	<b>5.33</b>	<b>4.13</b>	<b>5.58</b>
6	<b>Tax expense</b>						
	Current tax	0.28	0.23	0.40	0.73	0.88	0.87
	MAT credit entitlement	-	-	-	-	-	(0.26)
	Deferred tax	(0.03)	0.08	0.17	0.07	0.03	(0.33)
	Prior period tax adjustments	(0.07)	-	-	(0.07)	-	(0.25)
7	<b>Profit/(Loss) after tax (5-6)</b>	<b>1.62</b>	<b>1.15</b>	<b>1.21</b>	<b>4.60</b>	<b>3.22</b>	<b>5.56</b>
8	<b>Other comprehensive income/(Loss), net of tax</b>						
	Items that will not be reclassified to profit or loss						
	Gain / loss on actuarial valuation of post employment benefits	-	-	-	-	-	0.42
	Less: Income tax expense	-	-	-	-	-	(0.07)
	<b>Other comprehensive income/(Loss)</b>						<b>0.35</b>
9	<b>Total Comprehensive Income/(Loss) for the period (7+8)</b>	<b>1.62</b>	<b>1.15</b>	<b>1.21</b>	<b>4.60</b>	<b>3.22</b>	<b>5.91</b>
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	<b>Earnings per equity Share (Not Annualised)</b>						
	Basic (in Rs.)	0.003	0.002	0.002	0.009	0.006	0.011
	Diluted (in Rs.)	0.003	0.002	0.002	0.009	0.006	0.011
<b>Notes</b>							
1 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 13th February 2025 and the Statutory Auditors of the Company have carried out limited review of the financial results for the quarter ended on December 31, 2024.							
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 cartoons, Magazines and Articles of Stationery & Services". Hence the company has two operating segment for the purpose of India Accounting Standard (Ind AS) - 108 on "Segment Reporting"							
4 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							
5 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 and related rules are published.							
6 The previous period figures have been rearranged / regrouped / reclassified, to make these comparable with figures of the current quarter.							
7 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	
							
						Bhushantal Arora Managing Director DIN : 00416032	
Place: Mumbai							
Dated: 13th February 2025							

