

KAISER

CORPORATION LIMITED

Timmy Arcade, Unit No. 406, Makwana Road,
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W: www.kaiserpress.com
CIN: L22210MH1993PLC074035

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30 SEPTEMBER 2017						
(Rs. In lacs except per share data)						
Sr. No.	Particulars	Quarter Ended			Period Ended	
		30/09/2017 Unaudited	30/06/2017 Unaudited	30/09/2016 Unaudited	30/09/2017 Unaudited	30/09/2016 Unaudited
1	Income from operations					
	Revenue from operations	17.24	15.58	15.27	32.82	28.90
	Other income	0.49	0.05	0.01	0.54	0.02
	Total income from operations	17.73	15.63	15.28	33.36	28.92
2	Expenses					
	(a) Cost of materials consumed	3.61	3.14	3.76	6.75	6.92
	(b) Changes in inventories of work-in-progress	0.42	0.06	0.20	0.48	0.33
	(c) Employee benefits expense	6.11	6.50	5.77	12.61	11.77
	(d) Depreciation	0.04	0.04	0.03	0.08	0.07
	(e) Other expenditure	6.78	5.74	5.42	12.52	9.57
	Total expenses	16.96	15.48	15.18	32.44	28.66
3	Profit before exceptional items and tax (1-2)	0.77	0.15	0.10	0.92	0.26
4	Exceptional items	-	-	-	-	-
5	Profit before tax (3-4)	0.77	0.15	0.10	0.92	0.26
6	Tax expense					
	Current tax	(0.06)	(0.11)	(0.02)	(0.17)	(0.05)
	MAT credit entitlement	0.06	-	0.02	0.06	0.05
	Deferred tax	(0.25)	0.07	(0.06)	(0.18)	0.18
7	Profit/(Loss) after tax	0.52	0.11	0.04	0.63	0.44
8	Other comprehensive Income/(Loss)	-	-	-	-	-
9	Total Comprehensive Income/(Loss) for the period (7+8)	0.52	0.11	0.04	0.63	0.44
10	Paid-up equity share capital (Face Value of Rs.1 per share)	526.21	526.21	526.21	526.21	526.21
11	Earnings per equity Share (Not Annualised)					
	Basic (in Rs.)	0.0010	0.0002	0.0001	0.0012	0.0008
	Diluted (in Rs.)	0.0010	0.0002	0.0001	0.0012	0.0008

STATEMENT OF STANDALONE ASSETS AND LIABILITIES	
Particulars	As at
	30/09/2017 Unaudited
ASSETS	
(1) Non-current assets	
(a) Property, plant and equipment	0.38
(b) Other intangible assets	0.27
(c) Financial assets	
(i) Investments	441.19
(ii) Loans	1.44
(d) Deferred tax assets (net)	5.55
(e) Income tax assets	1.95
(f) Other non-current assets	0.25
Total non-current assets	451.03
(2) Current assets	
(a) Financial assets	
(i) Inventories	1.75
(ii) Trade receivables	19.53
(iii) Cash and cash equivalents	7.56
(b) Other current assets	2.02
Total current assets	30.86
TOTAL ASSETS	481.89
EQUITY AND LIABILITIES	
EQUITY	
(a) Equity share capital	526.02
(b) Other equity	(54.21)
TOTAL EQUITY	471.80
LIABILITIES	
(1) Non-current liabilities	
(a) Provisions	0.55
Total non-current liabilities	0.55
(2) Current liabilities	
(a) Financial liabilities	
(i) Trade payables	7.45
(ii) Other financial liabilities	0.48
(b) Other current liabilities	1.38
(c) Provisions	0.23
Total current liabilities	9.54
TOTAL LIABILITIES	10.09
TOTAL EQUITY AND LIABILITIES	481.89



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Notes :

- The above financial results were reviewed by the Audit Committee and approved by the Board of Directors of the Company at its Meeting held on 13 November 2017 and a limited review of the same has been carried out by the statutory auditors of the Company.
- 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".
- The Company has adopted Indian accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder. The date of transition to Ind AS is April 01, 2017 and accordingly, these unaudited financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 "Interim Financial Reporting" and the other accounting principles generally accepted in India. The impact of transition has been accounted for in the opening reserves as on April 01, 2017 and the comparative period figures have been reinstated accordingly.
- The Ind AS financial results and financial information for the quarter and half year ended 30 September 2016 have not been subjected to limited review or audit as per exemption given by SEBI circular no. CIR/CFD/FAC/62/2016 dated July 05, 2016. However, the Management has exercised necessary due diligence to ensure that the financial result provide the true and fair view of the results in accordance with Ind AS. The Ind AS compliant financial results for the previous year ended March 31, 2017 have not been provided as per the exemption given in above referred circular.
- There is a possibility that these quarterly and half yearly financial results may require adjustment before constituting the final Ind AS financial statements as of and for the year ending March 31, 2018 due to changes in financial reporting requirements arising from new or revised standards or interpretations issued by MCA or changes in the use of one or more optional exemptions from full retrospective application as permitted under Ind AS 101.
- The reconciliation of net profit as previously reported (referred as to " Previous GAAP") and Ind AS is as under

Particulars	Amount in (Rs. In Lacs)	
	Quarter ended September 30, 2016	Half year ended September 30, 2016
Net Profit as per Previous GAAP	0.04	0.44
Add: Unwinding Interest on security deposit	0.01	0.02
Less: Amortisation of prepaid lease rental	(0.01)	(0.02)
Net Profit as per Ind AS	0.04	0.44
Other comprehensive income (net of tax)	-	-
Total Comprehensive income under Ind AS	0.04	0.44

- The previous quarter / year figures have been rearranged / regrouped / reclassified, to make these comparable with figures of the current



On behalf of the Board
For Kaiser Corporation Limited

Bhushanlal Arora
Managing Director
DIN : 00416032

Place: Mumbai
Dated: 13 November 2017