

KAISER

CORPORATION LIMITED

(Formerly Kaiser Press Ltd)
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 CIN. L22210M...1993PLC074035

| PART I | | | | | | | |
|---|--|---------------|--------------|--------------|-----------------|--------------|--------------|
| STATEMENT OF UNAUDITED STANDALONE RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30 SEPTEMBER 2014 | | | | | | | |
| (Rs. In Lacs except per share data) | | | | | | | |
| Sr. No. | Particulars | Quarter ended | | | Half Year Ended | | Year ended |
| | | 30/9/2014 | 30/06/2014 | 30/09/2013 | 30/09/2014 | 30/09/2013 | 31/03/2014 |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| 1 | Income from operations | | | | | | |
| | (a) Net sales/ income from operations | 8.81 | 9.18 | 9.47 | 17.99 | 18.40 | 38.34 |
| | (b) Other operating income | 2.00 | 2.00 | 2.00 | 4.00 | 4.00 | 8.00 |
| | Total income from operations | 10.81 | 11.18 | 11.47 | 21.99 | 22.40 | 46.34 |
| 2 | Expenses | | | | | | |
| | (a) Cost of materials consumed | 2.42 | 1.54 | 2.12 | 3.96 | 4.00 | 8.96 |
| | (b) Changes in inventories of work-in-progress | (1.12) | 0.18 | (0.29) | (0.94) | (0.09) | (1.02) |
| | (c) Employee benefits expense | 5.51 | 4.93 | 4.58 | 10.44 | 8.59 | 18.17 |
| | (d) Depreciation | 0.04 | 0.07 | 0.06 | 0.11 | 0.11 | 0.22 |
| | (e) Other expenditure | 4.47 | 3.14 | 4.31 | 7.61 | 7.07 | 16.23 |
| | Total expenses | 11.32 | 9.86 | 10.78 | 21.18 | 19.68 | 42.56 |
| 3 | Profit from operations before other income, finance costs and exceptional items (1-2) | (0.51) | 1.32 | 0.69 | 0.81 | 2.72 | 3.78 |
| 4 | Other income | 0.88 | 2.98 | 0.06 | 3.86 | 0.11 | 0.10 |
| 5 | Profit from ordinary activities before finance costs and exceptional items (3+4) | 0.37 | 4.30 | 0.75 | 4.67 | 2.83 | 3.88 |
| 6 | Finance costs | - | - | - | - | - | - |
| 7 | Profit from ordinary activities after finance cost but before exceptional items (5-6) | 0.37 | 4.30 | 0.75 | 4.67 | 2.83 | 3.88 |
| 8 | Exceptional items | - | - | - | - | - | - |
| 9 | Profit from ordinary activities before tax (7+8) | 0.37 | 4.30 | 0.75 | 4.67 | 2.83 | 3.88 |
| 10 | Tax expense | (2.29) | (1.32) | 1.50 | (3.61) | 0.81 | 0.53 |
| 11 | Net profit from ordinary activities after tax (9-10) | (1.92) | 2.98 | 2.25 | 1.06 | 3.64 | 4.41 |
| 12 | Extraordinary item (net of tax expenses) | - | - | - | - | - | - |
| 13 | Net profit for the period (11-12) | (1.92) | 2.98 | 2.25 | 1.06 | 3.64 | 4.41 |
| 14 | Paid-up equity share capital (Face Value of Rs.1 per share) | 526.21 | 526.21 | 526.21 | 526.21 | 526.21 | 526.21 |
| 15 | Reserves excluding revaluation reserve as per balance sheet of previous accounting year | - | - | - | - | - | (59.08) |
| 16 (i) | Earning per Share (before extraordinary items) (of Rs. 1/- each) (not annualised) : | | | | | | |
| | Basic (In Rs.) | (0.004) | 0.006 | 0.004 | 0.002 | 0.007 | 0.008 |
| | Diluted (In Rs.) | (0.004) | 0.006 | 0.004 | 0.002 | 0.007 | 0.008 |
| 16 (ii) | Earning per Share (after extraordinary items) (of Rs. 1/- each) (not annualised) : | | | | | | |
| | Basic (In Rs.) | (0.004) | 0.006 | 0.004 | 0.002 | 0.007 | 0.008 |
| | Diluted (In Rs.) | (0.004) | 0.006 | 0.004 | 0.002 | 0.007 | 0.008 |

See accompanying notes to the financial results

PART II

SELECT INFORMATION FOR THE QUARTER ENDED 30 SEPTEMBER 2014

| Sr. No. | Particulars | Quarter ended | | | Half Year Ended | | Year ended |
|----------|--|---------------------------------|------------|------------|-----------------|------------|------------|
| | | 30/9/2014 | 30/06/2014 | 30/09/2013 | 30/09/2014 | 30/09/2013 | 31/03/2014 |
| A | PARTICULARS OF SHAREHOLDING | | | | | | |
| 1 | Public shareholding | | | | | | |
| | Number of shares | 23,336,550 | 23,336,550 | 23,410,470 | 23,336,550 | 23,410,470 | 23,336,550 |
| | Percentage of shareholding | 44.35% | 44.35% | 44.49% | 44.35% | 44.49% | 44.35% |
| 2 | Promoters and promoter group shareholding | | | | | | |
| | (a) Pledged/Encumbered | | | | | | |
| | Number of shares | - | - | - | - | - | - |
| | Percentage of shares (as a % of total shareholding of promoter and promoter group) | - | - | - | - | - | - |
| | Percentage of shares (as a % of total share capital of the Company) | - | - | - | - | - | - |
| | (b) Non-encumbered | | | | | | |
| | Number of shares | 29,284,470 | 29,284,470 | 29,210,550 | 29,284,470 | 29,210,550 | 29,284,470 |
| | Percentage of shares (as a % of total shareholding of promoter and promoter group) | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% |
| | Percentage of shares (as a % of total share capital of the Company) | 55.65% | 55.65% | 55.51% | 55.65% | 55.51% | 55.65% |
| B | PARTICULARS | Quarter ended 30/09/2014 | | | | | |
| | INVESTOR COMPLAINTS | | | | | | |
| | Pending at the beginning of the quarter | Nil | | | | | |
| | Received during the quarter | Nil | | | | | |
| | Disposed off during the quarter | Nil | | | | | |
| | Remaining unresolved at the end of the quarter | Nil | | | | | |



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Email: kaiserpress@redifmail.com
Email: kaiserpressltd@gmail.com

CIN: L22210MH1993PLC074035

STATEMENT OF STANDALONE ASSETS AND LIABILITIES

(Rs. in Lacs)

| Sr No. | Particulars | (Rs. in Lacs) | |
|----------|--|----------------------------------|--------------------------------|
| | | As at 30/09/2014 Unaudited | As at 31/03/2014 Audited |
| A | EQUITY AND LIABILITIES | | |
| 1 | Shareholders' funds | | |
| | a) Share capital | 526.02 | 526.02 |
| | b) Reserve and surplus | (58.09) | (59.08) |
| | Sub total - Shareholders' funds | 467.93 | 466.94 |
| 2 | Non current liabilities | | |
| | a) Long term provisions | 2.92 | 6.37 |
| | Sub total - Non current liabilities | 2.92 | 6.37 |
| 3 | Current liabilities | | |
| | a) Trade payables | 5.47 | 5.75 |
| | b) Other current liabilities | 1.01 | 1.40 |
| | c) Short term provisions | 0.08 | 0.08 |
| | Sub total - Current liabilities | 6.56 | 7.23 |
| | Total - Equity and Liabilities | 477.41 | 480.54 |
| B | ASSETS | | |
| 1 | Non-current assets | | |
| | a) Fixed assets | 0.50 | 0.72 |
| | b) Non current investments | 399.67 | 399.67 |
| | c) Deferred tax assets (Net) | 22.95 | 26.53 |
| | d) Long term loans and advances | 3.87 | 3.52 |
| | Sub total - Non current assets | 426.99 | 430.44 |
| 2 | Current assets | | |
| | a) Inventories | 3.69 | 2.88 |
| | b) Trade receivables | 13.42 | 15.01 |
| | c) Cash and bank balances | 7.19 | 7.03 |
| | d) Short term loans and advances | 26.12 | 25.18 |
| | Sub total - Current assets | 50.42 | 50.10 |
| | Total Assets | 477.41 | 480.54 |

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 2014 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 reportable segment for the purpose of Accounting Standard (AS) -17 on "Segment Reporting".
- The promoter and promoter group have not pledged the shares owned by them.
- The name of the Company has changed from "Kaiser Press Limited" to "Kaiser Corporation Limited" with effect from 5 November 2013.
- Pursuant to the approval of the members at the Annual General Meeting held on September 30, 2013, the Company sub-divided (split) the face value of equity shares from Rs. 10 per equity share to Rs. 1 per equity share, which is effective for trading from November 22, 2013 as per notice received from Bombay Stock Exchange dated November 21, 2013. In compliance with Accounting Standard (AS)-20 "Earnings Per Share" the Company has given effect to the said sub-division of shares in computing earnings per share for all comparative periods.
- The Company has charged depreciation based on revised remaining useful life of the assets as per the requirement of Schedule II of the Companies Act 2013 effective from 1 April, 2014. Due to above, depreciation charge for the quarter and half year ended 30th September 2014 is higher by Rs. 590 and Rs.1,846. Further, based on transitional provision provided in note 7(b) to Schedule II, an amount of Rs. 7,205 (net of deferred tax of Rs. 3,222) has been adjusted to opening balance of the retained earnings.
- The previous quarter / half year / year figures have been rearranged / regrouped / reclassified, to make these comparable with figures of the current quarter.

For Kaiser Corporation Limited


Jehangir R Patel
Chairman & Managing Director

Place: Mumbai
Dated: 13 November 2014

