CHARTERED ACCOUNTANTS

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

Limited Review Report

We have reviewed the accompanying statement of unaudited standalone Ind AS financial results of KAISER CORPORATION LIMITED ("the Company") for the quarter ended September 30, 2021. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 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 these financial statements based on our review.

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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



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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: 21039865AAAAIR1464

Place: Mumbai Date: 12/11/2021

CHARTERED ACCOUNTANTS

Limited Review Report on quarterly and Half-year to date unaudited Standalone Financial Results pursuant to the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015.

To
The Board of Directors
KAISER CORPORATION LIMITED

- 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 30, 2021 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 12/11/2021 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 and thus provides less assurance than an audit.



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- 4. 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 procedures in accordance with the circular issued by the SEBI under regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.
- 5. 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: 21039865AAAAIR1464

Place: Mumbai Date: 12/11/2021



Registered Office: Unit No. 283-287, F' Wing, 2nd Floor, Solaris-I, Saki Vihar Road, Andheri (E), Mumbai-400 072 T +91 22 2269 0034, +91 8169376816 E. kaisercorptid@gmail.com E. compliancekaiser@gmail. W: www.kaiserpress.com CIN. L22210MH1993PLC074035

						(Amou	nt in Lakhs)	
Sr. No.	Particulars	Quarter Ended			Period Ended		Year end	
		30/09/2021 30/06/2021 3		30/09/2020	30/09/2021	30/09/2020	30/09/2021	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Income		The second					
	Revenue from operations	13.18	14.92	13.61	28,10	19.11	42.63	
	Other income	0.80	0.48	0.24	1.27	0.51	2.4	
	Total income	13.98	15.40	13.85	29.37	19.62	45.0	
2	Expenses			The second second	THE PERSON			
1	(a) Cost of materials consumed	0.00	0.43	0.20	0.43	0.46	1.00	
1	(b) Purchase of stock in tarde	3.19	4.02	2.42	7.22	2.53	8.50	
	(c) Changes in inventories of work-in-progress	0.00	0.15	0.03	0.15	0.00	0.6	
	(d) Employee benefits expense	6.82	6.13	6.68	12.95	10.92	24.6	
	(e) Finance costs	0.00	0.25	0.03	0.25	0.21	0.6	
	(f) Depreciation and amortisation expenses	0.10	0.07	0.07	0.17	0.14	0.2	
1575 111	(g) Other expenditures	3.86	2.56	4.48	6.42	7.70	14.1	
	Total expenses	13.97	13.61	13.91	27.59	21,96	49.8	
3	Profit before exceptional items and tax (1-2)	0.01	1.79	(0.06)	1.78	(2.34)	(4.81	
4	Exceptional items			-		(2.0.4)	(4.01	
5	Profit/(Loss) before tax (3-4)	0.01	1.79	(0.06)	1.78	(2.34)	(4.81	
6	Tax expense	The same of	- (U-1)			(2.0-1)	(4.01	
1-16	Current tax	-		-				
PARTY.	Current tax	-						
EBY	MAT credit entitlement	-			La Company			
	Deferred tax	(0.26)	(0.46)	0.05	(0.19)	0.35	1.2	
	Prior period tax adjustments	0.11	-0.20	0.00	(0.09)	0.01	0.0	
7	Profit/(Loss) after tax (5-6)	(0.14)	1.13	(0.01)	1.50	(1.98)	(3.55	
8	Other comprehensive income/(Loss), net of tax	(0.1.4)		10.0.1)	1.50	(1.00)	(0.00	
	Items that will not be reclassified to profit or loss				BIRNI			
	Gain / loss on acturial valuation of post employement benefits						0.0	
	Less: Income tax expense						(0.01	
	Other comprehensive income/(Loss)					GAN TO LAND	0.03	
9	Total Comprehensive Income/(Loss) for the period (7+8)	(0.14)	1.13	(0.01)	1,50	(1.98)	(3.52	
10	Paid-up equity share capital (Face Value of Rs.1 per share)	526.21	526.21	526.21	526.21	526.21	526.2	
11	Other equity (excluding revaluation reserve as per balance sheet of previous accounting year)		i aus				(53.73	
12	Earnings per equity Share (Not Annualised)		No. of Contract				(00.10	
	Basic (in Rs.)	(0.0003)	0.0021	(0.0001)	0.0028	(0.0039)	(0.007	
	Diluted (in Rs.)	(0.0003)	0.0021	(0.0001)	0.0028	(0.0039)	(0.007	





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Particulars	int in Lakh	(Amour	
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Outstanding dues of creditors other than micro enterprises and small enterprises 4.44 (iii) Other financial liabilities 4.80 (b) Other current liabilities 0.68 (c) Provisions 0.51			
(iii) Other financial liabilities 4.80 (b) Other current liabilities 0.68 (c) Provisions 0.51	1 2 2 2	10.0000	Outstanding dues of modern epipeses and small enterprises
(b) Other current liabilities 0.68 (c) Provisions 0.51		100000	
(c) Provisions 0.51	1	100000	
	2,000		
Total current liabilities 24.18	The second second		
5. [5. [5] [5. [5] [5. [6] [5. [6] [5. [6] [5. [6] [6] [6] [6] [6] [6] [6] [6] [6] [6]	21.	24.18	Total current liabilities
TOTAL LIABILITIES 24.18	21.	24.18	TOTAL LIABILITIES
TOTAL EQUITY AND LIABILITIES 498.00	493.	498 00	TOTAL EQUITY AND LIABILITIES





Registered Office: Unit No. 283-287; F. Wing, 2nd Floor, Solaris-I, Saki Vihar Road, Andheri (E), Mumbai-400 072 T. +01 22 2269 0034, +01 8160376816 E: kaisercorp#d@gmail.com E. compliancekaiser@gmail.

		(Amor	(Amount in Lakhs	
Sr. No.	Particulars	For the period ended 30 September 2021	For the period ended 30 September 2020	
A	CASH FLOW FROM OPERATING ACTIVITIES		1 1 1 2	
9 6	Profit before tax	1.79	(2.34)	
	Adjustments:		600.0	
	Depreciation and amortisation expense	0.17	0.14	
	Excess provision written back*	(0.43)		
400	Interest expenses**	0.25		
	Interest on fixed deposit and others	(0.01)	-	
	Fair valuation of financial guarantee income	(0.72)	7377	
390	Interest on income tax refund	(0.11)	11 20 20 20	
	Operating profit before working capital changes	0.94	(2.44)	
2.12	Movements in working capital:			
	Increase/(Decrease) in trade payables and other liabilities	(1.24)	(3,11)	
	Increase/(Decrease) in other financial liabilities	1.29	(0.57)	
	Decrease/(increase) in inventories	0.30	(0.05)	
5000	Decrease/(Increase) in trade and other receivables	(2.80)		
	Decrease/(increase) in other financial assets	(0.56)	1.73	
	Cash generated from / (used in) operations	(2.07)		
	Direct taxes paid (net of refunds)	(0.63)	THE RESERVE	
	NET CASH FROM / (USED IN) OPERATING ACTIVITIES	(2.70)		
В	CASH FLOW FROM INVESTING ACTIVITIES			
	Purchase of Property, plant and equipment	(0.14)		
	Interest received	0.01		
	NET CASH (USED IN) INVESTING ACTIVITIES	(0.13)	0.00	
c	CASH FLOW FROM FINANCING ACTIVITIES		8.63	
	Short term borrowings	3.00	6.00	
1	Interest expenses**	(0.25)	7.75	
	NET CASH FROM / (USED IN) FINANCING ACTIVITIES	2.75	5.79	
	NET INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS	(0.08)	4.46	
	Cash and cash equivalent at beginning of year	5.61	2.12	
	Cash and cash equivalent at end of year	5.52	6.58	
	COMPONENTS OF CASH AND CASH EQUIVALENTS		BILE	
	Cash-on-hand	0.46	0.45	
	Balances with banks		200	
	- in current accounts	5.06	6.13	
10000	TOTAL CASH AND CASH EQUIVALENTS	5.52	6.58	

- The above unaudited standalone financial results were reviewed by the Audit Committee and approved by the Board of Directors of the Company at its Meeting held on 12 November 2021 and a limited review of the same has been carried out by the statutory auditors of the Company.
- The above unsudited 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 2 Standards) Amendment Rules, 2016.
- 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 operations of the Company have not been much impacted by the Covid-19 pandemic related developments during the quarter. The management believes that if has taken into account all the possible impact of known events till the date of approval of its financial results arising from COVID-19 pandemic in the preparation of the financial results. However, the impact assessment of COVID-19 is a continuing process given the uncertainties associated with its nature and duration. The Company will continue to monitor any material changes to future economic conditions.
- The figures of statement of cash flows for the corresponding half year ended 30 September 2020 are approved by the Board of Directors and have not been subjected to limited review by the auditors.
- The figure reported in the standalone financial results for the quarter ended 30 September 2021 is the balancing figures between unaudited figures in respect of the standalone figures upto 30 June 2021, which were subject to limited review by the previous auditors and financial result for half yearly ended on 30 September 2021. 6
- 7 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

Bur Bhushanial Arora Managing Director DIN: 00416032



Place: Mumbai Dated: 12 November 2021