

KAISER

CORPORATION LIMITED

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: kaisercorpltd@gmail.com
E: compliancekaiser@gmail.com
W: www.kaiserpress.com
CIN: L22210MH1993PLC074035

To
BSE Ltd,
Executive Director
Listing Department,
Department of Corporate Services,
Phiroze Jeejeebhoy Towers,
Dalal Street- Fort,
Mumbai- 400001

KCL/72/2025-26
November 14, 2025

Ref: BSE Scrip Code- 531780

Subject: Unaudited Standalone and Consolidated Financial Results along with Independent Auditor's Review Report for the quarter and half year ended 30th September 2025

Dear Sir/Madam

Please find attached herewith the followings:

1. Independent Auditors Review Reports on the quarterly and half yearly Unaudited Standalone Financial Results for the quarter and half year ended 30th September 2025, duly signed by Auditors;
2. Unaudited Standalone Financial Results for the quarter and half year ended 30th September 2025 in your prescribed proforma duly signed by the Managing Director;
3. Independent Auditors Review Reports on the quarterly and half yearly Unaudited Consolidated Financial Results for the quarter and half year ended 30th September 2025, duly signed by Auditors;
4. Unaudited Consolidated Financial Results for the quarter and half year ended 30th September, 2025 in your prescribed proforma duly signed by the Managing Director;
5. Outcome/Proceedings of the Board Meeting dated 14th November, 2025.

Kindly acknowledge the same.

Thanking you,

For Kaiser Corporation Ltd.



Bhushanlal Arora
Managing Director
DIN: 00416032



Encl: As above

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.

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 Standalone Ind AS financial results of **Kaiser Corporation Limited** ("the Company") for the quarter ended September, 2025 and year to date results for the period April 01, 2025 to September 30, 2025 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, 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



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CHARTERED ACCOUNTANTS

to inquiries of Company personnel and analytical procedures applied to financial data 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: 25039865BMİK VL2309

Place: Mumbai

Date: 14/11/2025

UDIN:	25039865BBIKVL2309
MRN/Name:	039865/BAGASRAWALA SHABBIR SIRAJUDDIN
Firm Registration No.:	109420W/W100038
Document type:	Audit and Assurance Functions
Document sub type:	Limited Review Reports
Document Date:	14-11-2025
Create Date/Time:	14-11-2025 15:22:20
Financial Figures/Particulars:	
Financial Year:	01-07-2025-30-09-2025
PAN of the Assessee/ Auditee:	AAACK2924L
Cash and Cash Equivalent:	371765 (Actual): 3,71,765
Any Comment/ Recommendation/ Adverse Comment:	NA
Revenue from Operation:	1845027 (Actual): 18,45,027
Document description:	LIMITED REVIEW REPORT OF KAISER CORPORATION LIMITED STANDALONE Q2 FOR F.Y. 2025-2026



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STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2025						
Sr. No.	Particulars	Quarter Ended			Half-Year Ended	
		30/09/2025	30/06/2025	30/09/2024	30/09/2025	31/03/2025
		Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income					
	Revenue from operations	18.45	18.90	16.01	37.35	69.48
	Other income	0.77	0.77	0.90	1.54	3.77
	Total income	19.22	19.67	16.91	38.89	73.25
2	Expenses					
	(a) Cost of materials consumed	-	-	-	-	-
	(b) Purchase of stock in trade	2.09	4.19	2.53	6.28	14.28
	(c) Changes in inventories of work-in-progress	-	-	-	5.31	-
	(d) Employee benefits expense	10.14	10.13	8.65	20.26	38.01
	(e) Finance costs	-	-	-	-	-
	(f) Depreciation and amortisation expenses	0.03	0.03	0.07	0.05	0.29
	(g) Other expenditures	3.88	3.80	4.20	7.69	13.86
	Total expenses	16.14	18.15	15.45	34.28	66.44
3	Profit before exceptional items and tax (1-2)	3.08	1.52	1.46	4.61	6.81
4	Exceptional items	-	-	-	-	-
5	Profit/(Loss) before tax (3-4)	3.08	1.52	1.46	4.61	6.81
6	Tax expense					
	Current tax	0.71	0.30	0.23	1.01	0.67
	MAT credit entitlement	-	-	-	-	-
	Deferred tax	0.29	-0.11	0.08	-	0.05
	Prior period tax adjustments	-	-	-	-	-
7	Profit/(Loss) after tax (5-6)	2.08	1.33	1.15	3.60	6.09
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	-	-	-	-	-
	Less: Income tax expense	-	-	-	-	-1.24
	Other comprehensive income/(Loss)	-	-	-	-	(1.24)
9	Total Comprehensive Income/(Loss) for the period (7+8)	2.08	1.33	1.15	3.60	4.85
10	Paid-up equity share capital (Face Value of Rs.1 per share)	526.21	526.21	526.21	526.21	526.21
11	Other equity (excluding revaluation reserve as per balance sheet of previous accounting year)	-	-	-	-	(41.98)
12	Earnings per equity Share (Not Annualised)					
	Basic (in Rs.)	0.004	0.003	0.002	0.007	0.012
	Diluted (in Rs.)	0.004	0.003	0.002	0.007	0.012

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 2025 and the Statutory Auditors of the Company have carried out limited review of the financial results for the quarter ended on September 30, 2025.
- 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, 2025 is the balancing figures between unaudited figures in respect of standalone figure upto 30th June 2025 which were subject to limited review by the auditor and financial result for half year ended 30th September 2025.
- 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.
- 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.

Place: Mumbai
Dated: 14th November 2025



On behalf of the Board of Directors
For Kaiser Corporation Limited

Bhushanlal Arora
Managing Director
DIN : 00416032

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STATEMENT OF STANDALONE ASSETS AND LIABILITIES		
Particulars	(Amount in Lakhs)	
	As at	As at
	30/09/2025	31/03/2025
	Unaudited	Audited
ASSETS		
(1) Non-current assets		
(a) Property, plant and equipment	0.13	0.19
(b) Other intangible assets	-	-
(c) Investment in Subsidiaries	463.52	462.16
(d) Financial assets		
(i) Investments	0.18	0.13
(ii) Other financial assets	-	-
(e) Deferred tax assets (net)	0.34	0.52
Total non-current assets	464.16	463.00
(2) Current assets		
(a) Financial assets		
(i) Inventories	-	-
(ii) Trade receivables	15.61	20.14
(iii) Cash and cash equivalents	3.72	4.33
(b) Other current assets	15.14	8.01
Total current assets	34.47	32.48
TOTAL ASSETS	498.64	495.48
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity share capital	526.02	526.02
(b) Other equity	(38.57)	(41.98)
TOTAL EQUITY	487.45	484.04
LIABILITIES		
(1) Current liabilities		
(a) Financial liabilities		
(i) Borrowings	-	-
(ii) Trade payables	2.68	2.77
(iii) Other financial liabilities	3.75	4.63
(b) Other current liabilities	2.31	2.59
(c) Provisions	2.45	1.45
Total current liabilities	11.19	11.44
TOTAL LIABILITIES	11.19	11.44
TOTAL EQUITY AND LIABILITIES	498.64	495.48



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STATEMENT OF STANDALONE CASH FLOW

Sr. No.	Particulars	(INR in Lakhs)		
		For the period ended 30 September 2025	For the period ended 30 September 2024	For the year ended 31 March 2025
A	CASH FLOW FROM OPERATING ACTIVITIES			
	Profit before tax	4.61	3.52	6.81
	Adjustments:	-	-	-
	Depreciation and amortisation expense	0.05	0.14	0.29
	Interest expenses	-	-	-
	Fair valuation of financial guarantee income	(1.54)	(1.29)	(2.59)
	Sundry Balances Written Back	-	(0.55)	1.07
	Interest on income fixed deposit	-	(0.01)	(0.11)
	Capital Gain on Sale of Shares	0.00	-	(0.00)
	Dividend	(0.00)	-	(0.00)
	Operating profit before working capital changes	3.12	1.80	5.47
	Movements in working capital:			
	Increase/(Decrease) in trade payables and other liabilities	1.16	2.07	(0.07)
	Increase/(Decrease) in other financial liabilities	(0.88)	(0.84)	(0.29)
	Decrease/(Increase) in inventories	-	-	-
	Decrease/(Increase) in trade and other receivables	(2.61)	(13.73)	(11.56)
	Decrease/(Increase) in Investment	-	-	-
	Decrease/(Increase) in other financial assets	-	-	-
	Cash generated from / (used in) operations	0.79	(10.69)	(6.45)
	Direct taxes paid (net of refunds)	-	-	1.66
	NET CASH FROM / (USED IN) OPERATING ACTIVITIES	0.79	(10.69)	(4.79)
B	CASH FLOW FROM INVESTING ACTIVITIES			
	Purchase of property, plant & Equipment	-	-	-
	Interest received	-	0.01	0.11
	Dividend received	0.00	-	0.00
	Sale/ (Investment) in Equity Shares	(0.05)	-	(0.03)
	Investment made in Subsidiary Companies	(1.35)	(1.55)	(3.08)
	Proceeds from Sale/ Redemption of Equity Investments	0.00	0.01	0.01
	NET CASH (USED IN) INVESTING ACTIVITIES	(1.40)	(1.52)	(2.99)
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 EQUIV-	0.61	(12.21)	(11.10)
	Cash and cash equivalent at beginning of year	4.33	15.43	15.43
	Cash and cash equivalent at end of year	3.72	3.22	4.33
	COMPONENTS OF CASH AND CASH EQUIVALENTS			
	Cash-on-hand	0.14	0.20	0.14
	Balances with banks	-	-	-
	- in current accounts	3.57	3.02	4.18
	- in Fixed Deposits	-	-	-
	TOTAL CASH AND CASH EQUIVALENTS	3.72	3.22	4.33



Shabbir & Rita Associates LLP

CHARTERED ACCOUNTANTS

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, 2025 and the year to date results for the period April 01, 2025 to September 30, 2025 ("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, 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 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 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



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CHARTERED ACCOUNTANTS

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: 25039865BMILKVM5933

Place: Mumbai

Date: 14/11/2025

UDIN:	25039865BBIKVM5933
MRN/Name:	039865/BAGASRAWALA SHABBIR SIRAJUDDIN
Firm Registration No.:	109420W/W100038
Document type:	Audit and Assurance Functions
Document sub type:	Limited Review Reports
Document Date:	14-11-2025
Create Date/Time:	14-11-2025 15:25:56
Financial Figures/Particulars:	
Financial Year:	01-07-2025-30-09-2025
PAN of the Assessee/ Auditee:	AAACK2924L
Cash and Cash Equivalent:	489539 (Actual): 4,89,539
Any Comment/ Recommendation/ Adverse Comment:	NA
Revenue from Operation:	30034292 (Actual): 3,00,34,292
Document description:	LIMITED REVIEW REPORT OF KAISER CORPORATION LIMITED CONSOLIDATED Q2 FOR F.Y. 2025- 2026



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Statement of Unaudited Consolidated Financial Results for the Quarter and Half Year Ended September 30, 2025

Sr. No.	Particulars	Quarter Ended			Half Year Ended		(INR in Lakhs)
		30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	Year Ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	31-Mar-25 Audited
1	INCOME						
	Revenue from operations	300.34	308.97	686.57	609.31	1,289.36	1,979.98
	Other income	(26.43)	158.73	-36.94	132.30	13.74	193.81
	Total Income	273.91	467.70	649.63	741.61	1,303.10	2,173.80
2	EXPENSES						
	Cost of materials consumed	1.35	36.24	84.73	37.59	311.83	408.74
	Purchase of stock in trade	4.49	11.58	2.53	16.06	9.55	21.09
	Changes in inventory of work in progress	216.39	172.55	140.99	388.94	41.44	120.33
	Employee benefits expense	52.82	55.29	70.72	108.11	137.37	279.24
	Finance cost	44.29	53.69	47.94	97.98	87.76	189.93
	Depreciation and amortisation expenses	2.79	2.77	3.84	5.56	7.65	15.77
	Other expenses	225.80	178.88	296.67	404.68	682.73	1,378.00
	Total Expenses	547.93	510.99	647.42	1,058.92	1,278.34	2,413.10
3	Profit/(Loss) before tax (1-2)	(274.02)	(43.29)	2.21	(317.31)	24.76	(239.31)
4	Tax expense:						
	Less:- Current Tax	(0.71)	0.30	10.76	(1.01)	10.98	1.06
	Less:- Earlier Year Tax	-	-	-	-	-	(9.91)
	Add/(Less):- Deferred Tax Asset / (Liability)	15.19	6.53	-12.90	8.66	-1.79	(33.35)
	Add/Less: MAT Credit	-	-	-	-	-	(0.33)
	Short/excess provision for income tax	-	-	-	-	-	-
	Tax expense	14.48	6.83	-2.14	7.65	9.20	(42.53)
5	Profit (Loss) for the year after tax (3-4)	(259.54)	(50.13)	4.34	(309.66)	15.56	(196.77)
6	Other comprehensive income						
	Items that will not be reclassified to profit or loss						
	Remeasurement gain/(loss) on defined benefits plan	1.12	(1.30)	1.88	(0.18)	-4.47	(6.76)
	Less: Income tax expense	-	-	-	-	-	-
	Fair value changes on equity instruments through other comprehensive income	(0.15)	(1.04)	-1.05	(1.19)	-1.93	(2.35)
	Less: Income tax expense	-	-	-	-	-	-
	Other comprehensive income/(Loss)	0.97	(2.34)	0.83	(1.37)	(6.40)	(9.11)
7	Total comprehensive (loss) / income for the year	(258.57)	(52.46)	5.17	(311.03)	9.17	(205.89)
8	Total Comprehensive Income/ (Loss) attributable						
	Owners of the parent	(142.26)	(28.73)	3.08	(171.00)	5.82	(112.18)
	Non-Controlling Interest	(116.31)	(23.73)	2.09	(140.03)	3.35	(93.71)
	Of the Total Comprehensive Income/(Loss) included above, Profit/(Loss) for the year						
	Owners of the parent	(142.80)	(27.44)	2.63	(170.24)	9.35	(107.14)
	Non-Controlling Interest	(116.74)	(22.68)	1.72	(139.42)	6.21	(89.63)
	Of the Total Comprehensive Income/ (Loss) including above, Other Comprehensive Income/ (Loss) attributable to:						
	Owners of the parent	0.53	(1.29)	0.46	(0.76)	-3.53	(5.04)
	Non-Controlling Interest	0.43	(1.05)	0.37	(0.61)	-2.86	(4.08)
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						
	Basic (in Rs.)	(0.271)	(0.052)	0.005	(0.324)	0.018	(0.204)
	Diluted (in Rs.)	(0.271)	(0.052)	0.005	(0.324)	0.018	(0.204)



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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 2025
- 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 : 14/11/2025



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		
(INR in Lakhs)		
Particulars	As at 30-Sep-25	As at 31-Mar-25
	Unaudited	Audited
ASSETS		
Non-current assets		
Property, plant and equipment	134.20	138.94
Goodwill on Consolidation	210.46	210.46
Intangible assets	0.37	0.37
Financial assets		
(i) Investment	0.18	1.32
(ii) Other Financial Assets	-	-
Deferred tax assets (net)	69.20	60.53
Other non-current assets	127.11	130.41
Total non-current assets	541.52	542.05
Current assets		
Inventories	648.91	1,023.59
Financial assets		
(i) Trade receivables	1,406.81	1,170.77
(ii) Cash and cash equivalents	4.90	5.54
(iii) Bank Balances other than (ii) above	0.20	2.15
Other current assets	1,124.76	1,021.52
Total current assets	3,185.57	3,223.57
TOTAL ASSETS	3,727.09	3,765.62
EQUITY AND LIABILITIES		
EQUITY		
Equity share capital	526.02	526.02
Other equity	(83.74)	87.26
TOTAL EQUITY	442.28	613.28
Non-Controlling Interest	137.47	277.50
	579.75	890.78
LIABILITIES		
Non-current liabilities		
Financial Liabilities		
Provisions	2.95	5.53
Total non-current liabilities	2.95	5.53
Current liabilities		
Financial liabilities		
(i) Short term borrowings	2,059.98	1,854.61
(ii) Trade payables		
Outstanding dues of micro enterprises and small enterprises	35.17	88.10
Outstanding dues of creditors other than micro enterprises and small enterprises	620.53	525.79
(iii) Other financial liabilities	55.70	56.91
Other current liabilities	366.08	336.48
Provisions	4.85	6.37
Current Tax Liabilities (net)	2.08	1.06
Total current liabilities	3,144.39	2,869.31
TOTAL LIABILITIES	3,147.34	2,874.84
TOTAL EQUITY AND LIABILITIES	3,727.09	3,765.62



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CIN: L22210MH1993PLC074035

Statement of Unaudited Consolidated Cash Flows

(INR in Lakhs)

Sr. No.	Particulars	Period ended 30-Sep-25	Period ended 30-Sep-24	Year ended 31-Mar-25
		Unaudited	Unaudited	Audited
A	Cash flow from operating activities			
	Profit before tax	(317.31)	24.76	(239.31)
	Adjustment for :			
	Interest income	(3.46)	(4.16)	(8.50)
	Finance Cost	97.98	87.76	189.93
	Depreciation and amortization expense	5.56	7.65	15.77
	Loss/(Profit) on sale of property, plant and equipment (net)	-	-	-
	Profit/(loss) on sale of investments	-	(0.00)	(0.00)
	Sundry Balances / advances written off	2.65	(0.56)	12.16
	Provision for doubtful debts	(102.44)	3.81	121.65
	Interest in OCI	(1.37)	(6.40)	(9.11)
	Miscellaneous Income	-	-	(157.28)
	Dividend received	(0.00)	(0.00)	(0.00)
	Difference In Exchange Rate (Net)	(25.18)	(7.37)	(18.00)
	Operating profit before working capital changes	(343.57)	105.51	(92.71)
	Movements in working capital:			
	Decrease/(increase) in trade receivables and other receivable	(209.64)	128.85	(9.72)
	Decrease/(increase) in inventories	477.12	97.56	181.19
	Decrease/(increase) in non-current assets	3.30	(8.88)	(67.32)
	Decrease/(increase) in current assets	(103.15)	(423.40)	(298.18)
	(Decrease)/increase in trade payables and other payables	37.86	223.19	(7.10)
	Decrease/(increase) in other current liabilities	29.61	(181.61)	(232.37)
	Decrease/(increase) in other non-current liabilities	(2.58)	0.28	1.24
	Decrease/(increase) in other financial liabilities	(1.21)	26.61	18.89
	Decrease/(increase) in Current Tax Liabilities	-	(9.01)	(6.13)
	Decrease/(increase) in short term provisions	(1.51)	3.67	4.52
	Cash generated from operations	(113.77)	(37.25)	(507.69)
	Direct taxes paid (net refunds)	-	-	-
	Net cash flow from operating activities [A]	(113.77)	(37.25)	(507.69)
B	Cash flows from investing activities			
	Purchase of property, plant and equipment (including capital work in progress and capital advance)	(0.82)	(4.03)	(4.08)
	Purchase of Investment	(0.05)	-	(0.03)
	Proceeds from sale of investments	0.00	0.01	0.01
	Investments in / (Proceeds from fixed deposit) (having original maturity of less than 12 months)	1.95	(34.03)	54.00
	Interest in OCI	1.19	1.93	2.35
	Interest income	3.46	4.16	8.50
	Net cash flow used in investing activities [B]	5.73	(31.97)	60.75
C	Cash flows from financing activities			
	Interest expenses	(97.98)	(87.76)	(189.93)
	Proceeds from/(Repayment of) borrowings (net)	205.38	144.93	625.72
	Net cash flow from / (used in) financing activities [C]	107.40	57.17	435.79
	Net increase in cash and cash equivalents (A+B+C)	(0.64)	(12.05)	(11.15)
	Cash and cash equivalents - Opening balance	5.54	16.69	16.69
	Cash and cash equivalents - Closing balance	4.90	4.64	5.54
	Add/ (Less): Unrealised exchange (gain)/ loss			
	Net increase/(decrease) as disclosed above	(0.64)	(12.05)	(11.15)



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Statement of Unaudited Consolidated Segment Wise Revenue, Result and Capital Employed for the Quarter and Half Year Ended September 30, 2025

Particulars	(INR in Lakhs)					
	Quarter Ended			Half Year Ended		Year Ended
	30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	31-Mar-25
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Segment Revenue						
a) Printing	4.45	7.90	5.01	12.35	10.52	24.48
b) Consultancy	14.00	11.00	11.00	25.00	21.00	45.00
c) Infrastructure projects	283.47	291.67	671.93	575.14	1,260.09	1,915.89
Gross revenue	301.92	310.57	687.94	612.49	1,291.61	1,985.37
Less: Inter segment revenue	(1.58)	(1.60)	(1.38)	(3.18)	(2.25)	(5.39)
Net revenue	300.34	308.97	686.56	609.31	1,289.36	1,979.98
2. Segment results: profit before tax, interest and share of profit from associates						
a) Printing	0.56	0.31	0.25	1.01	0.74	1.49
b) Consultancy	1.75	0.44	0.56	2.05	1.48	2.73
b) Infrastructure projects	(232.05)	9.65	49.33	(222.39)	110.30	(53.59)
Less: Finance costs	(229.75)	10.40	50.15	(219.33)	112.52	(49.37)
Add: Profit on sale of investments in subsidiary compa	(44.29)	(53.69)	(47.94)	(97.98)	(87.76)	(189.93)
Profit / (loss) before tax	(274.03)	(43.29)	2.21	(317.31)	24.76	(239.31)
3. Segment Assets						
a) Printing	25.25	22.95	29.24	25.25	29.24	25.12
b) Infrastructure projects	3,395.12	3,506.85	3,673.17	3,395.12	3,673.17	3,450.48
Add : Unallocated common assets	3,420.37	3,529.80	3,702.41	3,420.37	3,702.41	3,475.60
Total segment Assets	3,727.10	3,820.19	3,942.83	3,727.10	3,942.84	3,765.62
4. Segment Liabilities						
a) Printing	6.22	6.97	6.64	6.22	6.64	5.43
b) Infrastructure projects	3,139.05	2,973.54	2,837.13	3,139.05	2,837.13	2,868.35
Add : Unallocated common liabilities	3,145.27	2,980.50	2,843.77	3,145.27	2,843.77	2,873.78
Total segment Liabilities	3,147.34	2,981.87	2,836.99	3,147.34	2,836.99	2,874.84
Total capital employed	579.75	838.32	1,105.84	579.75	1,105.85	890.78



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To
BSE Limited,
Listing Department,
Phiroze Jeejeebhoy Towers,
Dalal Street- Fort,
Mumbai- 400001

KCL/73/2025-26
November 14, 2025

Ref: BSE Scrip Code- 531780

Subject: Outcome of the Board meeting dated 14th November, 2025

Dear Sir / Madam

As per SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015; Regulation 30, we are providing herewith the outcome of the Board meeting held on 14th November, 2025 as under:

Proceedings of the meeting commenced at: 3.00 p.m.

The meeting was concluded at: 4.30 p.m.

Chairman: Mr. Bhushanlal Arora took the chair.

Leave of absence: The Board noted about the Directors who were present

Minutes of the Previous Board meeting:

Minutes of the previous Meeting of the Board held on 17th October, 2025 was approved and signed by the Chairman.

Unaudited Financial Results:

The Board discussed about the standalone / consolidated Unaudited Financial Results of the Company for the quarter and half year ended 30th September, 2025 along with the Limited Review Report issued by the Statutory Auditor duly approved by the Audit Committee as placed on the table, which was duly approved by the Board and the same was noted and the resolution was passed authorizing the Managing Director of the company to sign the results and furnish the same with the Stock Exchange and to publish it in the newspaper as per the SEBI Listing Regulations, 2015.

There was no other agenda other than general compliance; the meeting was terminated with vote of thanks.

Pursuant to the SEBI (Prevention of Insider Trading) Regulations, the Trading Window for dealing in the securities of the Company is closed from 1st October, 2025 to 17th November, 2025 (both days inclusive).



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The same has been circulated to the Directors, Key Managerial Personnel, Employees of the Company.

We request you to kindly take the above information on your records.

Thanking you,

For Kaiser Corporation Ltd.



Bhushanlal Arora
Managing Director
DIN: 00416032

