

KAISER

CORPORATION LIMITED

Registered Office: Unit No. 283-287, 'F' Wing, 2nd Floor,
Solaris - I, Saki Vihar Road, Andheri (E), Mumbai - 400 072
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W: www.kaiserpress.com
CIN: L22210MH1993PLC074035

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

KCL/52/2022-23
November 14, 2022

Ref: BSE Scrip Code- 531780

Subject: Unaudited Standalone and Consolidated Financial Results for the quarter / half year ended 30th September, 2022 and Limited Review Report on the quarterly / half yearly unaudited standalone and consolidated financial results for the quarter / half year ended 30th September, 2022 under Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

Please find attached herewith the following:

- 1) Independent Auditor's Review Report on the quarterly Unaudited Standalone Financial Results for the quarter / half year ended 30th September, 2022 duly signed by Auditors.
- 2) Unaudited Standalone Financial Results for the quarter / half year ended 30th September, 2022 in your prescribed proforma duly signed by the Managing Director.
- 3) Independent Auditor's Review Report on the quarterly / half yearly Unaudited Consolidated Financial Results for the quarter ended 30th September, 2022 duly signed by Auditors.
- 4) Unaudited Consolidated Financial Results for the quarter / half year ended 30th September, 2022 in your prescribed proforma duly signed by the Managing Director.
- 5) Outcome/Proceedings of the Board Meeting dated November 14, 2022.

Kindly acknowledge the same.

Thanking you

Sincerely

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 30, 2022 and year to date results for the period April 01, 2022 to September 30, 2022 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, 2022 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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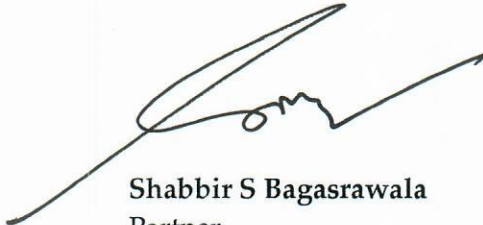
and thus provides less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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



Shabbir S Bagasrawala

Partner

M.No. 039865

UDIN: 22039865BDBRZR8689

Place: Mumbai

Date: 14/11/2022





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Statement of Standalone Financial Results for the Quarter and Half Year Ended September 30, 2022

Sr. No.	Particulars	(INR in Lakhs)					
		Quarter Ended			Half-Year Ended		Year end
		30/09/2022	30/06/2022	30/09/2021	30/09/2022	30/09/2021	31/03/2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	Revenue from operations	12.30	10.81	13.18	23.11	28.10	57.04
	Other income	1.07	1.06	0.80	2.13	1.27	2.10
	Total income	13.37	11.87	13.98	25.25	29.37	59.14
2	Expenses						
	(a) Cost of materials consumed	-	-	-	-	0.43	0.43
	(b) Purchase of stock in trade	3.08	3.37	3.19	6.45	7.22	14.50
	(c) Changes in inventories of work-in-progress	-	-	-	-	0.15	0.15
	(d) Employee benefits expense	5.96	6.06	6.82	12.02	12.95	24.80
	(e) Finance costs	-	-	-	-	0.25	1.26
	(f) Depreciation and amortisation expenses	0.04	0.06	0.10	0.10	0.17	0.24
	(g) Other expenditures	3.54	2.71	3.86	6.24	6.42	13.04
	Total expenses	12.62	12.20	13.97	24.81	27.59	54.42
3	Profit before exceptional items and tax (1-2)	0.76	(0.33)	0.01	0.43	1.78	4.72
4	Exceptional items	-	-	-	-	-	-
5	Profit/(Loss) before tax (3-4)	0.76	(0.33)	0.01	0.43	1.78	4.72
6	Tax expense						
	Current tax	-	-	-	-	-	-
	MAT credit entitlement	-	-	-	-	-	-
	Deferred tax	0.12	0.03	(0.26)	0.16	(0.19)	1.01
	Prior period tax adjustments	-	-	0.11	-	(0.09)	0.41
7	Profit/(Loss) after tax (5-6)	0.63	(0.36)	(0.14)	0.28	1.50	3.30
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	-	-	-	-	-	-
	Remeasurement gain/(loss) on defined benefits plan	-	-	-	-	-	-
	Less: Income tax expense	-	-	-	-	-	(0.76)
	Other comprehensive income/(Loss)						
9	Total Comprehensive Income/(Loss) for the period (7+8)	0.63	(0.36)	(0.14)	0.28	1.50	(0.76)
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)	-	-	-	-	-	(57.08)
12	Earnings per equity Share (Not Annualised)						
	Basic (in Rs.)	0.0012	(0.0007)	(0.0003)	0.0005	0.0028	0.0063
	Diluted (in Rs.)	0.0012	(0.0007)	(0.0003)	0.0005	0.0028	0.0063

Notes

- The above reviewed financial results for the quarter ended 30th September, 2022 prepared & presented in pursuance to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended, have been reviewed by the Audit committee and subsequently approved at the meeting of the Board of Directors held on 14th November, 2022. The Statutory Auditors of the company have carried out a Limited Review of the aforesaid Results.
- 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 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 format of unaudited financial quarterly result is as 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, 2022 is the balancing figures between unaudited figures in respect of standalone figures upto 30th June 2022, Which were subject to limited review by the auditor and financial result for half yearly ended 30th September, 2022.
- 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 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.

On behalf of the Board of Directors
For Kaiser Corporation Limited

Bhushanlal Arora
Managing Director
DIN : 00416032



Place: Mumbai
Dated: 14 November 2022

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Statement of Standalone Assets and Liabilities		
Particulars	(INR in Lakhs)	
	As at	As at
	30-Sep-22	31-Mar-22
	Unaudited	Audited
ASSETS		
Non-current assets		
Property, plant and equipment	0.06	0.14
Intangible assets	0.01	0.02
Investments	455.23	454.14
Financial assets	-	-
Deferred tax assets (net)	0.35	0.51
Income tax assets	-	-
Other non-current assets	-	-
Total non-current assets	455.65	454.81
Current assets		
Inventories	-	-
Financial assets		
(i) Trade receivables	16.21	27.32
(ii) Cash and cash equivalents	10.05	6.74
(iii) Other financial assets	-	-
Other current assets	6.41	3.67
Total current assets	32.66	37.73
TOTAL ASSETS	488.31	492.55
EQUITY AND LIABILITIES		
EQUITY		
Equity share capital	526.02	526.02
Other equity	(56.81)	(57.08)
TOTAL EQUITY	469.21	468.93
Non-current liabilities		
Financial Liabilities		
Long term Borrowings	-	-
Provisions	-	-
Deferred tax liabilities (net)	-	-
Total non-current liabilities	-	-
Current liabilities		
Financial liabilities		
(i) Short term borrowings	-	-
(ii) Trade payables	8.70	11.75
Outstanding dues of micro enterprises and small enterprises	-	-
Outstanding dues of creditors other than micro enterprises and small enterprises	0.02	0.08
(iii) Other financial liabilities	3.77	3.47
Other current liabilities	4.82	6.27
Provisions	1.27	1.54
Total current liabilities	0.51	0.51
TOTAL LIABILITIES	19.10	23.62
TOTAL EQUITY AND LIABILITIES	488.31	492.55



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Statement of Standalone Cash Flows

Sr. No.	Particulars	(INR in Lakhs)		
		For the period ended 30 Sep 2022	For the period ended 30 Sep 2021	For the year ended 31 March 2022
A	CASH FLOW FROM OPERATING ACTIVITIES			
	Profit before tax	0.43	1.79	4.72
	Adjustments:			
	Depreciation and amortisation expense	0.10	0.17	0.24
	Interest expenses	-	0.25	1.26
	Loss due to early termination of lease hold premises	-	-	-
	Fair valuation of financial guarantee income	(2.09)	(0.72)	-1.43
	Interest on income tax refund	-	-	-0.24
	Interest on income security deposit	-	(0.11)	-
	Excess provision written back	-	(0.43)	-0.43
	Interest on Fixed Deposits	(0.04)	(0.01)	-
	STCG on sale of shares	(0.00)	-	-
	Operating profit before working capital changes	(1.60)	0.94	4.12
	Movements in working capital:			
	Increase/(Decrease) in trade payables and other liabilities	(0.02)	(1.24)	-0.85
	Increase/(Decrease) in other financial liabilities	0.64	1.29	4.19
	Decrease/(Increase) in inventories	-	0.30	0.30
	Decrease/(Increase) in trade and other receivables	11.12	(2.80)	-2.43
	Decrease/(Increase) in Investment	(1.09)	-	-4.18
	Decrease/(Increase) in other financial assets	(2.74)	(0.56)	0.20
	Increase/(Decrease) in short term provisions	-	-	-
	Cash generated from / (used in) operations	6.32	(2.07)	1.34
	Direct taxes paid (net of refunds)	-	(0.63)	-
	NET CASH FROM / (USED IN) OPERATING ACTIVITIES	6.32	(2.70)	1.34
B	CASH FLOW FROM INVESTING ACTIVITIES			
	Purchase of property, plant & Equipment	-	(0.14)	(0.14)
	Interest received	0.04	0.01	0.24
	Investment in Equity Shares	-	-	(0.04)
	Proceeds from sale of Equity Shares	-	-	-
	NET CASH (USED IN) INVESTING ACTIVITIES	0.04	(0.13)	0.05
C	CASH FLOW FROM FINANCING ACTIVITIES			
	Short term borrowings	(3.05)	3.00	1.00
	Interest expenses	-	(0.25)	-1.26
	NET CASH FROM / (USED IN) FINANCING ACTIVITIES	(3.05)	2.75	-0.26
	NET INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS	3.30	(0.08)	1.14
	Cash and cash equivalent at beginning of year	6.74	5.61	5.61
	Cash and cash equivalent at end of year	10.05	5.52	6.74
	COMPONENTS OF CASH AND CASH EQUIVALENTS			
	Cash-in-hand	0.73	0.46	0.47
	Balances with banks			
	- in current accounts	3.20	5.06	1.78
	- in Fixed Deposits	6.12	-	4.50
	TOTAL CASH AND CASH EQUIVALENTS	10.05	5.52	6.74



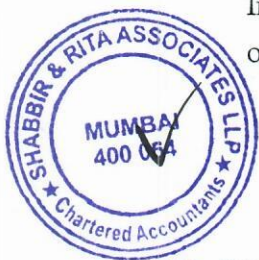
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CHARTERED ACCOUNTANTS

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, 2022 and the year to date results for the period April 01, 2022 to September 30, 2022 ("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, 2022 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



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CHARTERED ACCOUNTANTS

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 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: 22039865BDBTAM2121

Place: Mumbai

Date: 14/11/2022





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Statement of Unaudited Consolidated Financial Results for the Quarter and Half Year Ended September 30, 2022							(INR in Lakhs)
Particulars	Quarter Ended			Half-Year Ended		Year Ended	
	30-Sep-22	30-Jun-22	30-Sep-21	30-Sep-22	30-Sep-21	31-Mar-22	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
INCOME							
Revenue from operations	254.67	581.74	1,039.34	836.41	1,356.80	3,304.89	
Other income	10.37	17.33	5.75	27.70	7.14	15.66	
Total income	265.04	599.07	1,045.09	864.11	1,363.94	3,320.55	
EXPENSES							
Cost of materials consumed	93.63	218.62	430.96	312.26	543.78	1,270.96	
Purchase of stock in trade	14.03	3.84	3.20	17.88	12.93	127.14	
Changes in inventory of work in progress	14.18	49.60	20.23	63.79	11.11	(82.10)	
Employee benefits expense	69.13	75.69	64.25	144.82	111.86	251.89	
Finance cost	17.99	18.47	18.27	36.46	36.01	90.25	
Depreciation and amortisation expenses	5.16	5.02	5.21	10.18	10.02	20.64	
Other expenses	272.51	536.91	355.88	809.42	540.58	1,500.32	
Total Expenses	486.65	908.15	897.99	1,394.80	1,266.28	3,179.10	
Profit (Loss) before tax	(221.60)	(309.09)	147.10	(530.68)	97.66	141.45	
Tax expense:							
Less:- Current Tax	-	-	19.62	-	19.62	44.39	
Less:- Earlier Year Tax	-	-	(0.11)	-	0.09	-	
Add/(Less):- Deferred Tax Asset / (Liability)	1.51	0.27	14.87	1.78	1.04	(0.78)	
Less: MAT Credit	-	-	-	-	-	-	
Short/excess provision for Income tax	-	-	-	-	-	-	
Tax expense	1.51	0.27	34.39	1.78	20.75	43.61	
Profit (Loss) for the year after tax (A)	(223.12)	(309.36)	112.72	(532.46)	76.91	97.85	
Other comprehensive income							
Items that will not be reclassified to profit or loss							
Remeasurement gain/(loss) on defined benefits plan	1.56	1.25	(1.88)	2.81	(0.74)	(0.36)	
Less: Income tax expense	-	-	0.32	-	-	-	
Effect [gain/(loss)] of measuring equity instruments at Fair Value through Other Comprehensive Income (FVTOCI)	(1.11)	(1.12)	(1.53)	(2.23)	(1.93)	(1.73)	
Less: Income tax expense	-	-	(0.11)	-	-	0.37	
Other comprehensive income / (loss) for the year, net of tax (B)	0.45	0.13	(3.20)	0.58	(2.67)	(1.71)	
Total comprehensive (loss) / income for the year (A + B)	(222.67)	(309.23)	109.52	(531.88)	74.24	96.13	
Total Comprehensive Income/ (Loss) attributable to:							
Owners of the parent	(123.17)	(170.69)	60.04	(293.86)	41.37	53.61	
Non-Controlling Interest	(99.76)	(138.26)	49.48	(238.02)	32.87	42.53	
Of the Total Comprehensive Income/(Loss) included above, Profit/(Loss) for the year attributable to:							
Owners of the parent	(123.41)	(170.77)	61.50	(294.18)	42.06	54.89	
Non-Controlling Interest	(99.97)	(138.31)	50.43	(238.28)	34.06	42.95	
Of the Total Comprehensive Income/ (Loss) including above, Other Comprehensive Income/ (Loss) attributable to:							
Owners of the parent	0.25	0.07	(2.24)	0.32	(1.47)	(1.29)	
Non-Controlling Interest	0.20	0.06	(0.95)	0.26	(1.19)	(0.43)	
Paid-up equity share capital (Face Value of Rs. 1 per share)	526.21	526.21	526.21	526.21	526.21	526.21	
Earnings per equity share (face value of Rs. 1 each):							
Basic (in Rs.)	(0.2345)	(0.3245)	0.1169	(0.5591)	0.0799	0.1043	
Diluted (in Rs.)	(0.2345)	(0.3245)	0.1169	(0.5591)	0.0799	0.1043	
Notes:							
1 The above unaudited 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 2022 and limited review of the same has been carried out by the statutory auditor of the Company.							
2 The above unaudited consolidated financial results have been prepared in accordance with the Indian Accounting Standard (Ind AS) as specified under Section 133 of Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) rule 2015 and the Companies (Indian Accounting Standards) Amendment Rules, 2016.							
3 The figure reported in the consolidated financial results for the quarter ended 30th September, 2022 is being the balancing figures between unaudited figures in respect of the period ended 30th September, 2022 and the published unaudited three months consolidated figures upto 30th June, 2022, which were subject to limited review by the auditors.							
4 The previous quarter/year figures have been rearranged/regrouped/reclassified wherever considered necessary to make these comparable with those of the current year/period.							
5 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			
							
				Bhushtanal Arora Managing Director DIN : 00416032			
							
Place : Mumbai Dated : 14 November 2022							

KAISER

CORPORATION LIMITED

Registered Office: Unit No. 283-287, 'F' Wing, 2nd Floor,
Solaris-I, Saki Vihar Road, Andheri (E), Mumbai-400 072
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E: kaisercorpltd@gmail.com
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W: www.kaiserpress.com
CIN: L22210MH1993PLC074035

Statement of Unaudited Consolidated Assets and Liabilities		
Particulars	(INR in Lakhs)	
	As at	As at
	30/09/2022	31/03/2022
	Unaudited	Audited
ASSETS		
Non-current assets		
Property, plant and equipment	175.07	178.42
Goodwill on Consolidation	210.46	210.46
Intangible assets	0.82	0.45
Financial assets		
(i) Investment	7.16	9.38
(ii) Other Financial Assets	-	-
Deferred tax assets (net)	44.65	46.42
Income tax assets (net)	-	-
Other non-current assets	17.25	7.82
Total non-current assets	455.41	452.94
Current assets		
Inventories	292.29	316.68
Financial assets		
(i) Trade receivables	1,414.29	1,807.09
(ii) Cash and cash equivalents	11.26	18.93
(iii) Bank Balances other than (ii) above	115.62	36.42
(iv) Other financial assets	52.42	49.22
Other current assets	632.58	419.53
Total current assets	2,518.46	2,647.88
TOTAL ASSETS	2,973.87	3,100.82
EQUITY AND LIABILITIES		
EQUITY		
Equity share capital	526.02	526.02
Other equity	(139.76)	154.10
TOTAL EQUITY	386.26	680.11
Non-Controlling Interest	98.62	336.65
	484.88	1,016.75
LIABILITIES		
Non-current liabilities		
Financial Liabilities		
Provisions	6.77	5.41
Total non-current liabilities	6.77	5.41
Current liabilities		
Financial liabilities		
(i) Short term borrowings	1,042.60	576.13
(ii) Trade payables		
Outstanding dues of micro enterprises and small enterprises	3.26	55.60
Outstanding dues of creditors other than micro enterprises and small enterprises	1,095.00	1,208.41
(iii) Other financial liabilities	85.90	60.65
Other current liabilities	250.25	150.76
Provisions	0.64	8.06
Current Tax Liabilities (net)	4.58	19.03
Total current liabilities	2,482.22	2,078.65
TOTAL LIABILITIES	2,488.99	2,084.06
TOTAL EQUITY AND LIABILITIES	2,973.87	3,100.82



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Statement of Unaudited Consolidated Cash Flows			
(INR in Lakhs)			
Particulars	As at 30/09/2022	As at 30/09/2021	As at 31/03/2022
	Unaudited	Unaudited	Audited
Cash flow from operating activities			
Profit before tax	(530.68)	97.66	141.45
Adjustment for :			
Interest income	(1.61)	(2.31)	(3.92)
Finance Cost	36.46	36.01	90.25
Depreciation and amortization expense	10.18	10.02	20.64
Loss/(Profit) on sale of property, plant and equipment (net)	-	-	-
Profit on sale of investments	-	-	-
Fair Value (gain)/loss on investment	-	0.72	-
Bad debts / advances written off	-	-	-
Provision for doubtful debts	-	-	11.54
Interest in OCI	0.58	-	(1.72)
Excess provision written back	-	(0.43)	(7.54)
Unrealised foreign exchange difference	-	-	-
Operating profit before working capital changes	(485.07)	141.66	250.69
Movements in working capital:			
Decrease/(increase) in trade receivables and other receivables	383.90	(66.76)	98.56
Decrease/(increase) in other financial assets	(3.20)	-	(6.34)
Decrease/(increase) in inventories	24.39	(30.94)	(111.52)
Decrease/(increase) in non-current assets	(9.43)	-	6.35
Decrease/(increase) in current assets	(213.05)	-	(238.01)
(Decrease)/increase in trade payables and other payables	(156.85)	36.09	157.20
Decrease/(increase) in other current liabilities	99.49	-	132.67
Decrease/(increase) in other non-current liabilities	1.36	-	1.27
Decrease/(increase) in other financial liabilities	25.25	-	16.82
Decrease/(increase) in Current Tax Liabilities	(14.45)	-	(38.44)
Decrease/(increase) in short term provisions	(7.45)	-	(3.52)
Cash generated from operations	(355.12)	80.05	265.76
Direct taxes paid (net refunds)	-	27.62	(8.75)
Net cash flow from operating activities [A]	(355.12)	52.43	257.00
Cash flows from investing activities			
Purchase of property, plant and equipment (including capital work in progress and capital advance)	(7.19)	(3.27)	(12.53)
Proceeds from sale of property, plant and equipment	-	-	-
Purchase of Investment	2.22	-	(0.04)
Proceeds from sale of investments	-	-	0.05
Investments in / (Proceeds from fixed deposit) (having original maturity of less than 12 months)	(79.20)	-	27.33
Interest in OCI	-	-	1.72
Interest income	1.61	2.31	3.92
Net cash flow used in investing activities [B]	(82.56)	(0.95)	20.45
Cash flows from financing activities			
Interest expenses	(36.46)	(36.01)	(90.25)
Proceeds from/(Repayment of) borrowings (net)	466.47	(17.78)	(181.63)
Net cash flow from / (used in) financing activities [C]	430.01	(53.79)	(271.88)
Net increase in cash and cash equivalents (A+B+C)	(7.67)	(2.30)	5.59
Cash and cash equivalents - Opening balance	18.93	13.34	13.34
Cash and cash equivalents - Closing balance	11.26	11.04	18.93
Add/ (Less): Unrealised exchange (gain)/ loss	-	-	-
Net increase/(decrease) as disclosed above	(7.67)	(2.30)	5.59



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Statement of Unaudited Consolidated Segment Wise Revenue, Result and Capital Employed for the Quarter and Half Year Ended September 30, 2022

Particulars	(INR in Lakhs)					
	Quarter Ended			Half-Year Ended		Year Ended
	30-Sep-22	30-Jun-22	30-Sep-21	30-Sep-22	30-Sep-21	31-Mar-22
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Segment Revenue						
a) Printing	13.37	11.87	13.18	25.25	28.10	57.04
b) Infrastructure projects	257.13	593.83	1,028.21	850.96	1,330.75	3,267.44
Gross revenue	270.50	605.70	1,041.39	876.21	1,358.85	3,324.48
Less: Inter segment revenue	(6.64)	(6.64)	(2.05)	(12.09)	(2.05)	(19.60)
Net revenue	270.50	599.07	1,039.34	864.11	1,356.80	3,304.89
2. Segment results: profit before tax, interest and share of profit from associates						
a) Printing	0.76	(0.32)	(0.36)	0.43	1.33	4.54
b) Infrastructure projects	(202.28)	(290.29)	165.73	(492.57)	132.34	227.16
	(201.52)	(290.61)	165.37	(492.13)	133.67	231.70
Less: Finance costs	-	(18.47)	(18.27)	(18.47)	(36.01)	(90.25)
Add: Profit on sale of investments in subsidiary company	-	-	-	-	-	-
Add/less: Exceptional items - Loss on cessation of an Associate Company	(2.09)	-	-	(2.09)	-	-
Add/less: Share of profit/(loss) of associate	-	-	-	-	-	-
Profit / (loss) before tax	(203.61)	(309.08)	147.10	(512.69)	97.66	141.45
3. Segment Assets						
a) Printing	20.30	20.08	33.30	19.95	33.30	26.74
b) Infrastructure projects	2,698.46	2,528.83	2,697.66	2,743.50	2,697.66	2,862.24
	2,718.76	2,548.91	2,730.96	2,763.45	2,730.96	2,888.98
Add : Unallocated common assets	255.10	210.94	262.58	211.69	262.58	211.84
Total segment Assets	2,973.86	2,759.85	2,993.54	2,975.14	2,993.54	3,100.82
4. Segment Liabilities						
a) Printing	7.23	15.14	7.30	13.57	7.30	7.68
b) Infrastructure projects	1,434.58	1,279.24	1,217.63	1,452.77	1,217.63	1,481.21
	1,441.80	1,294.38	1,224.93	1,466.34	1,224.93	1,488.89
Add : Unallocated common liabilities	4.58	6.31	25.86	4.58	25.86	19.03
Total segment Liabilities	1,446.38	1,300.69	1,250.79	1,470.91	1,250.79	1,507.93
Total capital employed	1,527.48	1,459.16	1,742.75	1,504.23	1,742.75	1,592.90



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

KCL/53/2022-23
November 14, 2022

Ref: BSE Scrip Code- 531780

Subject: Outcome of the Board meeting dated November 14, 2022.

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 November 14, 2022 as under:

The meeting commenced at: 3:00 P.M.

The meeting was concluded at: 5.45 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 August 12, 2022 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 / half year ended September 30, 2022 along with the Limited Review Report issued by Statutory Auditor as placed on the table 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 to 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.

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

Thanking you

Sincerely

For Kaiser Corporation Ltd.


Bhushanlal Arora
Managing Director
DIN: 00416032

