

The Executive Director
Listing Department
Department of Corporate Services
The Bombay Stock Exchange Ltd
P. J. Towers, Dalal Street, Fort,
Mumbai 400 001.

KCL/29/2021-22 August 13, 2021

Dear Sir/Madam

Ref.: Company Code: 531780

Sub: Unaudited Standalone and Consolidated Financial Results for the quarter ended 30th June, 2021 and Independent Auditor's Review Report on the quarterly unaudited standalone and consolidated for the quarter ended 30th June, 2021 under Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Please find attached herewith the following:

- 1) Independent Auditor's Review Report on the quarterly Unaudited Standalone Financial Results for the quarter ended 30th June, 2021 duly signed by our Auditors M/s. PYS & CO. LLP.
- 2) Unaudited Standalone Financial Results for the quarter ended 30th June, 2021 in your prescribed proforma duly signed by the Managing Director.
- 3) Independent Auditor's Review Report on the quarterly Unaudited Consolidated Financial Results for the quarter ended 30th June, 2021 duly signed by our Auditors M M/s. PYS & CO. LLP.
- 4) Unaudited Consolidated Financial Results for the quarter ended 30th June, 2021 in your prescribed proforma duly signed by the Managing Director.
- 5) Outcome/Proceedings of the Board Meeting dated August 13, 2021.

Kindly acknowledge the same.

Thanking you

Sincerely

and the second

Bhushanlal Arora Managing Director

Encl: as above

PYS&COLLP CHARTERED ACCOUNTANTS



Independent Auditors' Review Report on the Quarterly Unaudited Standalone Financial Results of Kaiser Corporation Limited, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to The Board of Directors Kaiser Corporation Limited

- 1. We have reviewed the accompanying Statement of unaudited standalone financial results of Kaiser Corporation Limited ("the Company") for the quarter ended 30 June 2021, ("the Statement") being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended ("the Regulations").
- 2. The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 (the Act), as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion 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. 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 the Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- 4. We draw attention to Note 4 of the standalone financial results with respect to the management's evaluation of COVID-19 impact on the future performance of the Company. This assessment and the outcome of the pandemic is as made by the management, is highly dependent on the circumstances as they evolve in the subsequent periods. Our opinion is not modified in respect of this matter.
- 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 recognition and measurement principles laid down in the applicable Indian Accounting Standards specified under Section 133 of the Act, 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 the Regulations, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.
- 6. (a) Attention is drawn to the fact that the figures reported in the standalone financial results for the quarter ended 31 March 2021 are the balancing figure between the audited figures in respect of the full financial year ended 31 March 2021 and the published unaudited nine months standalone figures upto 31 December 2020, which were subjected to limited review by the auditors.



PYS&COLLP

CHARTERED ACCOUNTANTS



(b) The comparative financial information of the Company for the quarter ended 30 June 2020 included in the standalone financial results have been reviewed /audited by the predecessor auditors. The report of the predecessor auditors dated 02 September 2020 on the comparative financial information expressed an unmodified opinion.

Our opinion is not modified in respect of these matters.

Mumbai

For PYS & CO. LLP **Chartered Accountants** Firm's Registration No.012388S / S200048

G D Joglekar Partner

Membership No.: 039407

UDIN No.: 21039407AAAALW6078

Place: Mumbai

Dated: 13 August 2021



SPATISTIC		RESULTS FOR THE QUARTER ENDED 30 JUNE 2021 (Amount in Lakhs					
Sr. No.	rationals		Year end				
		30/06/2021	31/03/2021	30/06/2020	31/03/2021		
		Unaudited	(Refer note 5 below)	Unaudited	Audited		
1	Income		zolow,				
	Revenue from operations	14.92	12.56	5.50			
	Other income	0.48	1.38	5.50 0.27	42.6		
	Total income	15.40	13.94		2.4		
2	Expenses	10.40	13.54	5.77	45.0		
	(a) Cost of materials consumed	0.43	0.22	0.00			
	(b) Purchase of stock in tarde	4.02	3.24	0.26	1.0		
	(c) Changes in inventories of work-in-progress	0.15		0.11	8.5		
	(d) Employee benefits expense	6.13	0.69	-0.03	0.6		
	(e) Finance costs	0.13	7.24	4.24	24.6		
	(f) Depreciation and amortisation expenses	0.25	0.25	0.18	0.6		
	(g) Other expenditures		0.07	0.07	0.2		
	Total expenses	2.56	3.25	3.22	14.1		
3	Profit before exceptional items and tax (1-2)	13.61	14.96	8.05	49.8		
4	Exceptional items	1.79	(1.02)	(2.28)	(4.81		
5	Profit/(Loss) before tax (3-4)	-	-	•			
6	Tax expense	1.79	(1.02)	(2.28)	(4.81		
	Current tax						
	Deferred tax	-	•				
	Prior period tax adjustments	(0.46)	0.27	0.30	1.2		
7	Profit/(Loss) after tax (5-6)	(0.20)	- L	0.01	0.0		
8	Other comprehensive income/(Loss), net of tax	1.13	(0.75)	(1.97)	(3.55		
	Items that will not be reclassified to profit or loss						
	Gain / loss on acturial valuation of post employement benefits						
	Less: Income tax expense	-	0.04	•	0.04		
	Other comprehensive income/(Loss)	-	(0.01)	-	(0.01		
9	Total Comprehensive Income/(Loss) for the period (7+8)	•	0.03	-	0.03		
10	Paid-up equity share capital (Face Value of Rs.1 per share)	1.13	(0.72)	(1.97)	(3.52		
11	Other equity (excluding revaluation reserve as per balance sheet of	526.21	526.21	526.21	526.2		
	previous accounting year)		-		(53.73		
	Earnings per equity Share (Not Annualised)						
	Basic (in Rs.)	0.002	(0.001)	(0.004)	(0.00=		
	Diluted (in Rs.)	0.002	(0.001)	(0.004)	(0.007)		

Notes:

- 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 13 August 2021 and a limited review of the same has been carried out by the statutory auditors of the Company.
- 2 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 operations of the Company have not been much impacted by the Covid-19 pandemic related developments during the quarter. The management believes that it 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
- The figure reported in the standalone financial results for the quarter ended 31 March 2021 is the balancing figures between audited figures in respect of the full financial year ended 31 March 2021 and the published unaudited nine months standalone figures upto 31 December 2020, which were subject to limited review by the auditors.
- 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.
- 8 The financial result of the Company will be available on our website www.kaiserpress.com.

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Mumbai & College Mumbai

On behalf of the Board of Directors For Kaiser Corporation Limited

Bhushanlal Arora Managing Director DIN: 00416032

Place: Mumbai Dated: 13 August 2021

PYS & COLLP CHARTERED ACCOUNTANTS



Independent Auditors' Review Report on the Quarterly Unaudited Consolidated Financial Results of Kaiser Corporation Limited, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to The Board of Directors Kaiser Corporation Limited

- 1. We have reviewed the accompanying Statement of unaudited consolidated financial results of Kaiser Corporation Limited ("the Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as 'the Group') for the quarter ended 30 June 2021, ("the Statement") attached herewith being submitted by the Holding Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations"), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated 29 March 2019 ('the Circular').
- 2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, 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 ('the Act') as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion 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. 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 the Company's personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- 4. We also 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.

The Statement includes the results of the following entities:

- a) Kaiser Corporation Limited Holding Company
- b) Xicon International Limited Subsidiary Company
- 5. We draw attention to Note 3 of the consolidated financial results with respect to the management's evaluation of COVID-19 impact on the future performance of the Group. This assessment and the outcome of the pandemic is as made by the management, is highly dependent on the circumstances as they evolve in the subsequent periods. Our opinion is not modified in respect of this matter.
- 6. Based on our review conducted and the procedures performed as stated in paragraph 3 above nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the applicable Indian Accounting Standards specified under Section 133 of the Act, as amended read with relevant rules issued thereunder and other recognised accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

PYS & Co (a partnership firm) converted into PYS & Co LLP (a Limited Liability Partnership with LLP Identification No AAG-9715) w.e.f. 20th July 2016.

PYS&COLLP

CHARTERED ACCOUNTANTS



- 7. (a) Attention is drawn to the fact that the figures reported in the consolidated financial results for the quarter ended 31 March 2021 are the balancing figures between audited consolidated figures in respect of the full financial year ended 31 March 2021 and the published unaudited nine months consolidated figures upto 31 December 2020, which were subject to limited review by the auditors.
 - (b) The comparative financial information of the Group for the quarter ended 30 June 2020 included in these consolidated financial results have been reviewed /audited by the predecessor auditors. The report of the predecessor auditors dated 02 September 2020 on the comparative financial information expressed an unmodified opinion.

Our opinion is not modified in respect of these matters.

For PYS & CO. LLP Chartered Accountants Firm's Registration No. 012388S / S200048

G D Joglekar Partner

Membership No.: 039407

UDIN: 21039407AAAALXU036

Place: Mumbai Date: 13 August 2021



	STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL R					
Sr. No.	Particulars	(Amount in Lakhs)				
		00/00/000	Quarter Ended		Year end 31/03/2021	
		30/06/2021	31/03/2021	30/06/2020		
		Unaudited	(Refer note 4 below)	Unaudited	Audited	
1	INCOME		Delow)			
	Revenue from operations	317.46	1464.99	108.83	2,350.	
	Other income	1.39	(10.15)	6.32	2,350.	
	Total income	318.85	1454.84	115.15	2,359	
2	EXPENSES			110.10	2,339	
	(a) Cost of materials consumed*	112.82	437.98	5.25	684	
	(b) Purchase of stock in trade	9.73	125.97	39.85	390	
	(c) Changes in inventory of work in progress and stock-in-trade	-9.12	-12.00	10.55	390	
	(d) Employee benefits expense	47.61	46.00	31.35	169	
	(e) Finance costs	17.74	23.75	18.16		
	(f) Depreciation and amortisation expenses	4.81	5.82	5.97	79	
	(h) Other expenses	184.70	470.45	84.30	849	
	Total expenses	368.29	1097.97	195.43	2,203	
3	Profit / (loss) before exceptional items and tax (1-2)	(49.44)	356.87	(80.28)	155	
4	Exceptional Items	-	-	(00.20)	155.	
5	Profit /(loss) before tax (3-4)	(49.44)	356.87	(80.28)	155	
6	Tax expense			(00.20)	155	
1 3	Current tax		(49.85)		(49	
	Current tax (Mat)		- (10.00)		(49	
	MAT credit entitlement					
	Deferred tax credit	13.83	42.83	0.30	43.	
	Tax adjustment of earlier years	(0.20)		0.01	43.	
	Current tax	-	(0.02)	Terrorita de la companya de la comp	(0.	
-	Mat credit		23.02		23.	
7	Profit/(Loss) after tax (5-6)	(35.81)	372.85	(79.97)	172.	
8	Other comprehensive income/(Loss)			(10.01)	112.	
	Items that will not be reclassified to profit or loss					
	Remeasurement gain/(loss) on defined benefits plan	1.14	1.68	(2.45)	(1.	
	Less: Income tax expense	(0.32)	0.46	(=:)	0.	
	Fair value changes on equity instruments through other comprehensive income	(0.40)	8.32	(1.12)	0.	
	Less: Income tax expense	0.11	(0.16)		- 10	
	Other comprehensive income/(Loss)	0.53	10.30	(2.57)	(0.	
9	Total Comprehensive Income/(Loss) for the period / year (7+8)	(35.28)	383.15	(3.57)	(0.	
	Total comprehensive income / (loss) attributable to:	(33.26)	303.15	(83.54)	172.	
	Owners of the Parent	(40.07)				
	Non-controlling interest	(18.67)	211.27	(47.16)	93.	
		(16.61)	171.88	(36.38)	78.	
	Of the Total Comprehensive income / (loss) included above,					
	Profit / (loss) for the year attributable to :					
10	Owners of the Parent	(19.44)				
	Non-controlling interest		205.56	(45.18)	93.	
		(16.37)	167.29	(34.79)	79.	
	Of the Total Comprehensive income /(loss) included above,					
	Other comprehensive income / (loss) attributable to:					
	Owners of the Parent	0.77				
	Non-controlling interest		5.71	(1.98)	(0.	
		(0.24)	4.59	(1.59)	(0.	
	Paid-up equity share capital (Face Value of Rs.1 per share)	500.01				
11	- 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1	526.21	526.21	526.21	526	
	Other Equity					
		•		-	107	
12	Earnings per equity share (Not Annualised)					
	Basic (in Rs.)	(0.04)	0.39	(0.00)		
	Diluted (in Rs.)	(0.04)	0.39	(0.09)	0.	







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: kaiserpressItd@gmail.com

kaiserpress@rediffmail.com W: www.kaiserpress.com CIN: L22210MH1993PLC074035

CONSOLIDATED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED

Particulars			(Amount in Lakhs
, articulats		Quarter Ended	Year Ended	
	30/06/2021	31/03/2021	30/06/2020	31/03/2021
1. Segment Revenue	Unaudited	(Refer note 4 below)	Unaudited	Audited
a) Printing				
b) Infrastructure projects	14.92	12.56	5.51	42.6
Gross revenue	302.54	1,452.56	105.83	2,313.4
Less: Inter segment revenue	317.46	1,465.12	111.34	2,356.0
Net revenue	-	(0.13)	(2.51)	(5.43
2. Segment results: profit before tax, interest and share of profit from	317.46	1,464.99	108.83	2,350.6
ssociates				2,000.0
a) Printing	4.00			
b) Infrastructure projects	1.69	(1.00)	(2.35)	(5.18
	(33.39)	381.62	(59.77)	240.49
Less: Finance costs	(31.70)	380.62	(62.12)	235.3
Profit / (loss) before tax	(17.74)	(23.75)	(18.16)	(79.48
	(49.44)	356.87	(80.28)	155.83
3. Segment Assets				
a) Printing				
b) Infrastructure projects	37.75	32.52	38.70	32.52
	2,550.12	2,640.56	1,667.20	2,640.56
Add : Unallocated common assets	2,587.87	2,673.08	1,705.90	2,673.08
Total segment Assets	277.51	218.76	227.81	218.76
	2,865.38	2,891.84	1,933.71	2,891.84
. Segment Liabilities				
) Printing				
) Infrastructure projects	10.74	8.96	10.56	8.96
, imaga actare projects	1,198.57	1,183.02	565.20	1,183.02
Add : Unallocated common liabilities	1,209.31	1,191.98	575.76	1,191.98
otal segment Liabilities	8.46	12.71		12.71
Small Eldbilling	1,217.77	1,204.69	575.76	1,204.69
Total capital employed otes :	1,647.61	1,687.15	1,357.95	1,687.15

- 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 13 August 2021 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 the Companies Act. 2013 read with Rule 3 of the Companies (Indian Accounting Standards) rule 2015 and the Companies (Indian Accounting Standards) Amendment Rules, 2016.
- COVID-19 has caused disruptions in each and every sector of the economy and the Infrastructure /construction sector is the most affected segment. There are many reports of delays in infrastructure projects, due to supply chain disruptions and low availability and mobility of shows that the sector as a whole remains the worst affected at the moment. As on date, the Company have a good order booking and the management are confident that will be able to overcome the present situation and achieve good turnover in the next three quarters. The results arising from COVID-19 pandemic in the preparation of the consolidated financial results. However, the impact assessment of COVID-19 is a continuing process given the uncertainties associated with its nature and duration. The Group will continue to monitor any material changes to future economic conditions.
- The figure reported in the consolidated financial results for the quarter ended 31 March 2021 is being the balancing figures between audited figures in respect of the full financial year ended 31 March 2021 and the published unaudited nine months consolidated figures upto 31 December 2020, which were subject to limited review by the auditors.
- 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 and and related rules are published.
- The previous quarter/year figures have been rearranged / regrouped /reclassified wherever considered necessary to make these comparable with those of the current year/period.
- 7 The financial result of the Company will be available on our website www.kaiserpress.com.

Gralewal &

Place: Mumbai Dated: 13 August 2021



On behalf of the Board of Directors For Kaiser Corporation Limited

Bhushanlal Arora Managing Director DIN: 00416032





To BSE Ltd, Listing Department, Phiroze Jeejeebhoy Towers, Dalal Street- Fort, Mumbai- 400001 KCL/28/2021-22 August 13, 2021

Ref: BSE Scrip Code- 531780

Dear Sir / Madam

Sub: Outcome of the Board meeting dated August 13, 2021

As per SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015; Regulation 30, we are providing herewith the outcome of the Board meeting held on August 13, 2021 as under:

The meeting commenced at: 3:30 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 July 31, 2021 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 ended June 30, 2021 along with the Limited Review Report 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

Par Cora

Bhushanlal Arora Managing Director DIN: 00416032