

# KAISER

CORPORATION LIMITED

Timmy Arcade, Unit No. 406, Makwana Road,  
Marol, Andheri (East), Mumbai-400 059  
T: 22 29252060, +91 8169376816 F: 22 22075572  
E: kaiserpressltd@gmail.com  
kaiserpress@rediffmail.com  
W: www.kaiserpress.com  
CIN: L22210MH1990PLC074095

The Executive Director  
Listing Department  
Department of Corporate Services,  
The Bombay Stock Exchange Ltd  
P. J. Towers, Dalal Street,  
Mumbai 400001

KCL/283/18-19  
February 07,2019

Dear Sir/Madam

Ref.: Company Code: 531780

Sub: Unaudited Standalone Financial Results for the quarter and nine months ended  
31<sup>st</sup> December, 2018 and Limited Review Report for the quarter and nine months  
Ended 31<sup>st</sup> December, 2018 under Regulations 33 of the SEBI (Listing Obligations and  
Disclosure Requirements) Regulations, 2015.

Please find attached herewith followings:

- 1) Limited Review Report for the quarter and nine months ended 31<sup>st</sup> December, 2018 duly signed by our Auditors M/s. Suresh Surana & Associates LLP
- 2) Unaudited Standalone Financial Results for the quarter and nine months ended 31<sup>st</sup> December, 2018 in your prescribed proforma duly signed by the Managing Director.
- 3) Outcome/Proceedings of the Board Meeting dated 7<sup>th</sup> February, 2019.

Thanking you

Sincerely



Bhushanlal Arora  
Managing Director  
Encl: as above

Suresh Surana & Associates LLP

13th Floor, Bakhrawar

229, Nariman Point

Mumbai - 400 021, India

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LLP Identity No. AAB-7509

**LIMITED REVIEW REPORT**

The Board of Directors  
Kaiser Corporation Limited,  
Timmy Arcade, Fourth Floor,  
Unit No. 406, Makwana Road,  
Andheri (East), Mumbai - 400059

1. We have reviewed the accompanying statement of unaudited standalone financial results of Kaiser Corporation Limited ("the Company") for the quarter and nine months ended 31 December 2018, ("the Statement") being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 as modified by the Circulars No. CIR/CFD/FAC/62/2016 dated July 5, 2016 ("the Circular").
2. The preparation of the Statement 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") read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015, as amended, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to express a conclusion 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 financial results are 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. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results, prepared in accordance with recognition and measurement principles laid down in the applicable Indian Accounting Standard notified under Section 133 of the Act, read with relevant rules issued thereunder and other recognised accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation, read with Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Suresh Surana & Associates LLP  
Chartered Accountants  
Firm's Registration No. 121750W / W -100010

  
Madhukar Khandekar  
Partner  
Membership No.: 13912  
Place: Mumbai  
Dated: 07 February 2019





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## CORPORATION LIMITED

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### STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2018

Sr. No.	Particulars	(Amount in Lakhs)					
		Quarter Ended			Period Ended		Year end
		31/12/2018	30/09/2018	31/12/2017	31/12/2018	31/12/2017	31/03/2018
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1</b>	<b>Income from operations</b>						
	Revenue from operations	15.10	18.80	17.28	50.33	50.10	85.90
	Other income	0.53	0.55	0.06	1.61	0.60	2.28
	<b>Total income from operations</b>	<b>15.63</b>	<b>19.35</b>	<b>17.34</b>	<b>51.94</b>	<b>50.70</b>	<b>68.18</b>
<b>2</b>	<b>Expenses</b>						
	(a) Cost of materials consumed	0.34	1.35	3.67	3.02	10.62	9.32
	(b) Purchase of stock in trade	3.80	3.92	-	9.36	-	3.93
	(c) Changes in inventories of work-in-progress	(0.13)	0.25	(0.35)	0.04	0.13	0.51
	(d) Employee benefits expense	6.10	6.91	6.39	20.58	19.00	24.40
	(e) Finance cost	0.21	-	-	0.21	-	-
	(f) Depreciation and amortisation expenses	0.08	0.06	0.05	0.18	0.13	0.17
	(g) Printing charges	0.16	0.55	1.36	2.60	4.39	6.50
	(h) Other expenditures	4.37	5.76	5.71	14.20	15.20	19.41
	<b>Total expenses</b>	<b>14.93</b>	<b>18.80</b>	<b>17.03</b>	<b>50.20</b>	<b>49.47</b>	<b>64.24</b>
<b>3</b>	<b>Profit before exceptional items and tax (1-2)</b>	<b>0.70</b>	<b>0.55</b>	<b>0.31</b>	<b>1.74</b>	<b>1.23</b>	<b>3.94</b>
<b>4</b>	<b>Exceptional items</b>	-	-	-	-	-	-
<b>5</b>	<b>Profit before tax (3-4)</b>	<b>0.70</b>	<b>0.55</b>	<b>0.31</b>	<b>1.74</b>	<b>1.23</b>	<b>3.94</b>
<b>6</b>	<b>Tax expense</b>						
	Current tax	-	-	(0.37)	-	-	(0.40)
	Current tax (MAT)	(0.24)	(0.10)	-	(0.44)	(0.54)	(0.35)
	MAT credit entitlement	0.22	0.17	-	0.42	0.06	0.35
	Deferred tax	(0.09)	(0.08)	0.05	(0.11)	(0.13)	(0.24)
<b>7</b>	<b>Profit(Loss) after tax (5-6)</b>	<b>0.59</b>	<b>0.56</b>	<b>-0.01</b>	<b>1.61</b>	<b>0.62</b>	<b>3.30</b>
<b>8</b>	<b>Other comprehensive income(Loss)</b>						
	Items that will not be reclassified to profit or loss						
	Gain / loss on actuarial valuation of post employment benefits	-	-	-	-	-	(0.15)
	Less: Income tax expense	-	-	-	-	-	0.04
	<b>Other comprehensive income(Loss)</b>						<b>(0.11)</b>
<b>9</b>	<b>Total Comprehensive Income(Loss) for the period (7+8)</b>	<b>0.59</b>	<b>0.56</b>	<b>-0.01</b>	<b>1.61</b>	<b>0.62</b>	<b>3.19</b>
<b>10</b>	<b>Paid-up equity share capital (Face Value of Rs.1 per share)</b>	<b>526.21</b>	<b>526.21</b>	<b>526.21</b>	<b>526.21</b>	<b>526.21</b>	<b>526.21</b>
<b>11</b>	<b>Earnings per equity Share (Not Annualised)</b>						
	Basic (in Rs.)	0.00112	0.00106	-0.00002	0.00306	0.00117	0.00827
	Diluted (in Rs.)	0.00112	0.00106	-0.00002	0.00306	0.00117	0.00827

#### Notes :

- The above financial results were reviewed by the Audit Committee and approved by the Board of Directors of the Company at its Meeting held on 7 February 2019 and a limited review of the same has been carried out by the statutory auditors of the Company.
- The Company is engaged in "Printing of labels and cartons, Magazines and Articles of Stationery". Hence, the Company has single Operating segment for the purpose of Indian Accounting Standard (Ind AS) -106 on "Segment Reporting".
- Effective April 1, 2018, the Company has adopted Ind AS 115 "Revenue from Contracts with Customers". Based on the assessment done by the Management, there is no impact on the revenue recognised during the period.
- The previous quarter / year figures have been rearranged / regrouped / reclassified, to make these comparable with figures of the current quarter.
- The financial results of the Company will be available on our website [www.kaiserpress.com](http://www.kaiserpress.com).



On behalf of the Board of Directors  
For Kaiser Corporation Limited

Bhushanlal Arora  
Managing Director  
DIN : 00416032

Place: Mumbai  
Dated: 7 February 2019

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CORPORATION LIMITED

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The Executive Director  
The Listing Department  
Department of Corporate Services  
The Bombay Stock Exchange Ltd  
P J Towers, Dalal Street, Fort,  
**Mumbai 400001**

KCL\ 282 \2018-19  
February 07, 2019

Dear Sir / Madam

Sub: **Outcome of the Board meeting.**  
Ref: **Company code: 531780**

As per SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 we are providing herewith the outcome of the Board meeting held on 07 February, 2019 as under:

Proceeding of the meeting commenced at: 3.30 p.m.

The meeting was concluded at 4.30 p.m.

**Chairman:** Mr. Bhushanlal Arora

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

## **Minutes of the previous Board meeting**

Minutes of the previous Board meeting read and confirmed.

## **Un-audited Financial Results for the Quarter and Nine Months ended 31 December, 2018**

The Board discussed about the Un-Audited Financial Results for the quarter recommended by the Audit committee along with the Limited Review Report was placed on the table for the perusal and approval of the Board.

The Board approved the Financial Results and the resolution was passed authorising the Managing Director to sign the copy of the results and to submit it to The BSE and to publish as per the Listing Regulations.

Vote of thanks:

There was no other agenda other than general compliance and the meeting was terminated with vote of Thanks.

Sincerely

  
Managing Director

