KAISER
CORPORATION LIMITED

Regd. Office: B-217, 2nd Floor, Pranik Chambers,
Saki Vihar Road, Sakinaka, Andheri (E), Mumbai-400 072.
T: +91 8169376816
E: kaisercorpltd@gmail.com
E: compliancekaiser@gmail.com
W: www.kaiserpress.com
CIN: L2210MH1993PLC074035

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

KCL/82/2026-27
November 18, 2026

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 2026

Dear Sir/Madam

Please find attached herewith the followings:

1. Independent Auditors Review Reports on the quarterly Unaudited Standalone Financial Results for the quarter and half year ended 30th September 2026, duly signed by Auditors;
2. Unaudited Standalone Financial Results for the quarter and half year ended 30th September, 2026 in your prescribed proforma duly signed by the Managing Director;
3. Independent Auditors Review Reports on the quarterly Unaudited Consolidated Financial Results for the quarter and half year ended 30th September 2026, duly signed by Auditors;
4. Unaudited Consolidated Financial Results for the quarter and half year ended 30th September, 2026 in your prescribed proforma duly signed by the Managing Director;
5. Outcome/Proceedings of the adjourned Board Meeting dated 18th November, 2026 with the original Board Meeting held on 14th November 2026.

Kindly acknowledge the same.

Thanking you,

For Kaiser Corporation Ltd.

Bhushanlal Arora
Managing Director
DIN: 00416032

Encl: As above

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
B-217, Pranik Chambers,
Saki Vihar Road, Sakinaka,
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, 2026 and year to date results for the period April 01, 2026 to September 30, 2026 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 18, 2026 has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013, as amended read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. 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 Ganesh & Rajendra Associates
Chartered Accountants
Firm Reg no.103055W

GANESH & RAJENDRA ASSOCIATES MUMBAI CHARTERED ACCOUNTANTS

(Ganesh Mehta)
Partner
Membership No: 032939
UDIN : 26032939GSVMMF5844
Place : Mumbai
Date : 18/11/2026

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STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2026

(INR in Lakhs)

Sr. No.	Particulars	Quarter Ended			Half-Year Ended		Year end
		30/09/2026	30/06/2026	30/09/2025	30/09/2026	30/09/2025	31/03/2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Income**						
	Revenue from operations	21.86	44.77	18.45	66.63	37.35	79.31
	Other income	0.63	0.62	0.77	1.25	1.54	3.28
	Total income	**22.49**	**45.39**	**19.22**	**67.88**	**38.89**	**82.59**
2	**Expenses**						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchase of stock in trade	1.07	1.60	2.09	2.67	6.28	12.41
	(c) Changes in inventories of work-in-progress	-	-	-	-	-	-
	(d) Employee benefits expense	11.47	12.12	10.14	23.59	20.26	44.34
	(e) Finance costs	0.27	0.23	-	0.50	-	-
	(f) Depreciation and amortisation expenses	-	0.01	0.03	0.01	0.05	0.11
	(g) Other expenditures	6.42	21.26	3.88	27.68	7.69	15.50
	Total expenses	**19.23**	**35.23**	**16.14**	**54.46**	**34.28**	**72.36**
3	**Profit before exceptional items and tax (1-2)**	**3.26**	**10.16**	**3.08**	**13.42**	**4.61**	**10.23**
4	Exceptional items	-	-	-	-	-	-
5	**Profit/(Loss) before tax (3-4)**	**3.26**	**10.16**	**3.08**	**13.42**	**4.61**	**10.23**
6	**Tax expense**						
	Current tax	0.68	2.46	0.71	3.14	1.01	1.98
	MAT credit entitlement	-	-	-	-	-	-
	Deferred tax	0.17	0.35	0.29	0.52	-	(0.00)
	Prior period tax adjustments	-	-	-	-	-	(0.00)
7	**Profit/(Loss) after tax (5-6)**	**2.41**	**7.34**	**2.08**	**9.75**	**3.60**	**8.25**
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	-	-	-	-	-	(1.52)
	Less: Income tax expense	-	-	-	-	-	-
	Other comprehensive income/(Loss)	-	-	-	-	-	**(1.52)**
9	**Total Comprehensive Income/(Loss) for the period (7+8)**	**2.41**	**7.34**	**2.08**	**9.75**	**3.60**	**6.73**
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)	-	-	-	-	-	(35.24)
12	**Earnings per equity Share (Not Annualised)**						
	Basic (in Rs.)	**0.005**	**0.014**	**0.004**	**0.019**	**0.007**	**0.016**
	Diluted (in Rs.)	**0.005**	**0.014**	**0.004**	**0.019**	**0.007**	**0.016**

Notes

1. 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 adjourned meeting held on 18th November 2026, original Meeting held on 14th November 2026 and the Statutory Auditors of the Company have carried out limited review of the financial results for the quarter ended on September 30, 2026. The statutory auditors have issued an unmodified opinion on the above results.
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.
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 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
5. The figure reported in the standalone financial results for the quarter ended 30th September, 2026 is the balancing figures between unaudited figures in respect of standalone figure upto 30th June 2026 which were subject to limited review by the auditor and financial result for half year ended 30th September 2026.
6. The previous period figures have been rearranged / regrouped / reclassified, to make these comparable with figures of the current quarter.
7. The financial result of the Company will be available on our website www.kaiserpress.com.
8. The Board of Directors of the Company at its meeting held on 21 August 2026 has, approved the Scheme of Amalgamation of "Emazing Deals Limited" ("Transferor Company") with "Kaiser Corporation Limited" ("Transferee Company"), as per The Companies Act, 2013 and subject to requisite statutory, regulatory and other approvals. As per the Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Kaiser Corporation Limited (the "Transferee Company") has submitted an application to BSE Limited on September 2, 2026, seeking 'In-Principle' approval for the Scheme of Amalgamation of Emazing Deals Limited ("Transferor Company") into Kaiser Corporation Limited and their respective shareholders. This application has been filed in compliance with the provisions of Regulation 37 of the SEBI LODR Regulations, read with the Master Circular on Scheme of Arrangement issued by SEBI, and other applicable laws, rules, and regulations and the same is in the process and the Board of Directors of the Company are hopeful to get the approval from the Regulatory Authorities shortly.

On behalf of the Board of Directors
For Kaiser Corporation Limited

Bhushanlal Arora
Managing Director
DIN : 00416032

Place: Mumbai
Dated: 18 November 2026

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STATEMENT OF STANDALONE ASSETS AND LIABILITIES

(Amount in Lakhs)

Particulars	As at 30/09/2026 Unaudited	As at 31/03/2026 Audited
ASSETS		
(1) Non-current assets		
(a) Property, plant and equipment	0.07	0.08
(b) Other intangible assets	-	-
(c) Investment in Subsidiaries	465.52	464.66
(d) Financial assets		
(i) Investments	-	0.17
(ii) Other financial assets	-	-
(e) Deferred tax assets (net)	-	0.52
Total non-current assets	**465.59**	**465.43**
(2) Current assets		
(a) Financial assets		
(i) Inventories		-
(ii) Trade receivables	38.56	26.05
(iii) Cash and cash equivalents	11.55	3.27
(b) Other current assets	12.17	9.21
Total current assets	**62.29**	**38.53**
TOTAL ASSETS	**527.88**	**503.96**
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity share capital	526.02	526.02
(b) Other equity	(25.49)	(35.24)
TOTAL EQUITY	**500.53**	**490.78**
LIABILITIES		
(1) Current liabilities		
(a) Financial liabilities		
(i) Borrowings	12.46	-
(ii) Trade payables	3.41	3.48
(iii) Other financial liabilities	3.55	4.97
(b) Other current liabilities	2.24	2.50
(c) Provisions	5.69	2.23
Total current liabilities	**27.35**	**13.18**
TOTAL LIABILITIES	**27.35**	**13.18**
TOTAL EQUITY AND LIABILITIES	**527.88**	**503.96**

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STATEMENT OF STANDALONE CASH FLOW

(INR in Lakhs)

Sr. No.	Particulars	For the period ended 30 September 2026	For the period ended 30 September 2025	For the year ended 31 March 2026
A	**CASH FLOW FROM OPERATING ACTIVITIES**			
	Profit before tax	13.42	4.61	10.23
	Adjustments:		-	-
	Depreciation and amortisation expense		0.05	0.11
	Interest expenses			-
	Fair valuation of financial guarantee income	(1.25)	(1.54)	(3.08)
	Sundry Balances Written Back		-	-
	Interest on income		-	(0.19)
	Capital Gain on Sale of Shares		0.00	(0.01)
	Dividend	(0.00)	(0.00)	-
	Operating profit before working capital changes	**12.17**	**3.12**	**7.06**
	Movements in working capital:			
	Increase/(Decrease) in trade payables and other liabilities	(4.61)	1.16	2.04
	Increase/(Decrease) in other financial liabilities	2.66	(0.88)	0.35
	Decrease/(Increase) in inventories		-	-
	Decrease/(Increase) in trade and other receivables	(12.51)	(2.61)	(6.01)
	Decrease/(Increase) in Investment		-	-
	Decrease/(Increase) in other financial assets	(2.45)	-	-
	Cash generated from / (used in) operations	**(16.91)**	**0.79**	**3.44**
	Direct taxes paid (net of refunds)	3.66	-	(2.16)
	NET CASH FROM / (USED IN) OPERATING ACTIVITIES	**(13.25)**	**0.79**	**1.28**
B	**CASH FLOW FROM INVESTING ACTIVITIES**			
	Purchase of property, plant & Equipment	0.01	-	-
	Interest received		-	0.19
	Dividend received		0.00	0.00
	Sale/ (Investment) in Equity Shares	(0.70)	(0.05)	(0.05)
	Investment made in Subsidiary Companies	9.76	(1.35)	(2.50)
	Proceeds from Sale/ Redemption of Equity Investments		0.00	0.02
	NET CASH (USED IN) INVESTING ACTIVITIES	**9.08**	**(1.40)**	**(2.34)**
C	**CASH FLOW FROM FINANCING ACTIVITIES**			
	Short term borrowings	12.46	-	-
	Interest expenses		-	-
	NET CASH FROM / (USED IN) FINANCING ACTIVITIES	**12.46**	-	-
	NET INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS	**8.29**	**(0.61)**	**(1.06)**
	Cash and cash equivalent at beginning of year	3.27	4.33	4.33
	Cash and cash equivalent at end of year	**11.55**	**3.72**	**3.27**
	COMPONENTS OF CASH AND CASH EQUIVALENTS			
	Cash-on-hand	0.28	0.14	0.16
	Balances with banks			
	- in current accounts	2.27	3.57	3.11
	- in Fixed Deposits	9.00	-	-
	TOTAL CASH AND CASH EQUIVALENTS	**11.55**	**3.72**	**3.27**

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,
B-217, Pranik Chambers,
Saki Vihar Road, Sakinaka,
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, 2026 and the year to date results for the period April 01, 2026 to September 30, 2026 ("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 18, 2026 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 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 Ganesh & Rajendra Associates
Chartered Accountants
Firm Reg no.103055W

GANESH & RAJENDRA ASSOCIATES * MUMBAI * CHARTERED ACCOUNTANTS

(Ganesh Mehta)
Partner
Membership No: 032939
UDIN : 26032959GIQBDPX2828
Place : Mumbai
Date : 18/11/2026

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Statement of Unaudited Consolidated Financial Results for the Quarter and Half Year Ended September 30, 2026

(INR in Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**INCOME**						
	Revenue from operations	88.26	131.04	300.34	219.30	609.31	1,151.25
	Other income	15.72	1.13	(26.43)	16.85	132.30	374.28
	Total Income	**103.98**	**132.17**	**273.91**	**236.15**	**741.61**	**1,525.53**
2	**EXPENSES**						
	Cost of materials consumed	15.33	0	1.35	15.33	37.59	191.55
	Purchase of stock in trade	1.07	1.6	4.49	2.67	16.06	31.75
	Changes in inventory of work in progress	0	103.45	216.39	103.45	388.94	400.65
	Employee benefits expense	23.86	36.45	52.82	60.31	108.11	188.60
	Finance cost	38.71	41.45	44.29	80.16	97.99	204.21
	Depreciation and amortisation expenses	1.27	2.21	2.79	3.48	5.56	11.34
	Other expenses	85.3	47.52	225.80	132.82	404.68	718.36
	Total Expenses	**165.54**	**232.68**	**547.93**	**398.22**	**1,058.93**	**1,746.46**
3	**Profit/(Loss) before tax (1-2)**	**(61.56)**	**(100.51)**	**(274.02)**	**(162.07)**	**(317.31)**	**(220.93)**
4	**Tax expense:**						
	Less:- Current Tax	0.68	2.46	(0.71)	3.14	(1.01)	1.98
	Less:- Earlier Year Tax	-	-	-	-	-	
	Add/(Less):- Deferred Tax Asset / (Liability)	(16.52)	(28.66)	15.19	(45.18)	8.66	(22.47)
	Add/Less: MAT Credit	-	-	-	-	-	
	Short/excess provision for income tax	-	-	-	-	-	
	Tax expense	(15.84)	(26.20)	14.48	(42.04)	7.65	(20.49)
5	**Profit (Loss) for the year after tax (3-4)**	**(45.72)**	**(74.31)**	**(259.54)**	**(120.03)**	**(309.66)**	**(200.44)**
6	**Other comprehensive income**						
	Items that will not be reclassified to profit or loss						
	Remeasurement gain/(loss) on defined benefits plan	(3.15)	1.27	1.12	(1.88)	(0.18)	0.45
	Less: Income tax expense	-	-	-	-		
	Fair value changes on equity instruments through other comprehensive income	-	-	(0.15)	-	(1.19)	(1.19)
	Less: Income tax expense	-	-	-	-	-	
	Other comprehensive income/(Loss)	**(3.15)**	**1.27**	**0.97**	**(1.88)**	**(1.37)**	**(0.74)**
7	**Total comprehensive (loss) / income for the year (5+6)**	**(48.87)**	**(73.04)**	**(258.57)**	**(121.91)**	**(311.03)**	**(201.18)**
8	**Total Comprehensive Income/ (Loss) attributable to:**						
	Owners of the parent	(26.19)	(37.35)	(142.26)	(63.54)	(171.00)	(108.83)
	Non-Controling Interest	(22.67)	(35.70)	(116.31)	(58.37)	(140.03)	(92.35)
	Of the Total Comprehensive Income/(Loss) included above, Profit/(Loss) for the year attributable to:						
	Owners of the parent	(24.44)	(38.04)	(142.80)	(62.48)	(170.24)	(108.42)
	Non-Controling Interest	(21.26)	(36.27)	(116.74)	(57.53)	(139.42)	(92.02)
	Of the Total Comprehensive Income/ (Loss) including above, Other Comprehensive Income/ (Loss) attributable to:						
	Owners of the parent	(1.74)	0.7	0.53	(1.04)	(0.76)	(0.41)
	Non-Controling Interest	(1.41)	0.57	0.43	(0.84)	(0.61)	(0.33)

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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 each):**						
	Basic (in Rs.)	(0.046)	(0.072)	(0.271)	(0.119)	(0.324)	(0.206)
	Diluted (in Rs.)	(0.046)	(0.072)	(0.271)	(0.119)	(0.324)	(0.206)

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 adjourned meeting held on 18th November 2026, original Meeting held on 14th November 2026.
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 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.
6	The Board of Directors of the Company at its meeting held on 21 August 2026 has, approved the Scheme of Amalgamation of "Emazing Deals Limited" ("Transferor Company") with "Kaiser Corporation Limited" ("Transferee Company"), as per The Companies Act, 2013 and subject to requisite statutory, regulatory and other approvals. As per the Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Kaiser Corporation Limited (the "Transferee Company") has submitted an application to BSE Limited on September 2, 2026, seeking 'In-Principle' approval for the Scheme of Amalgamation of Emazing Deals Limited ("Transferor Company") into Kaiser Corporation Limited and their respective shareholders. This application has been filed in compliance with the provisions of Regulation 37 of the SEBI LODR Regulations, read with the Master Circular on Scheme of Arrangement issued by SEBI, and other applicable laws, rules, and regulations and the same is in the process and the Board of Directors of the Company are hopeful to get the approval from the Regulatory Authorities shortly.

On behalf of the Board of Directors
For Kaiser Corporation Limited

Bhushanlal Arora
Managing Director
DIN : 00416032

Place : Mumbai
Dated : 18 November 2026

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Statement of Unaudited Consolidated Assets and Liabilities

(INR in Lakhs)

Particulars	As at 30-Sep-26 Unaudited	As at 31-Mar-26 Audited
ASSETS		
Non-current assets		
Property, plant and equipment	73.83	98.31
Goodwill on Consolidation	210.46	210.46
Intangible assets	0.37	0.37
Financial assets		
(i) Investment	0.17	0.17
(ii) Other Financial Assets	-	-
Deferred tax assets (net)	127.32	83.01
Other non-current assets	69.37	97.13
Total non-current assets	**481.53**	**489.45**
Current assets		
Inventories	369.57	488.38
Financial assets		
(i) Trade receivables	1,164.29	1,378.72
(ii) Cash and cash equivalents	13.47	4.51
(iii) Bank Balances other than (ii) above	-	-
Other current assets	696.49	967.49
Total current assets	**2,243.82**	**2,839.10**
TOTAL ASSETS	**2,725.35**	**3,328.55**
EQUITY AND LIABILITIES		
EQUITY		
Equity share capital	526.02	526.02
Other equity	(85.11)	(21.57)
TOTAL EQUITY	**440.91**	**504.45**
Non-Controlling Interest	126.79	185.15
	567.70	**689.60**
LIABILITIES		
Non-current liabilities		
Financial Liabilities		
Provisions	1.16	2.31
Total non-current liabilities	**1.16**	**2.31**
Current liabilities		
Financial liabilities		
(i) Short term borrowings	1,637.32	1,757.52
(ii) Trade payables		
Outstanding dues of micro enterprises and small enterprises	33.12	30.17
Outstanding dues of creditors other than micro enterprises and small enterprises	431.76	489.61
(iii) Other financial liabilities	27.01	37.95
Other current liabilities	17.04	316.18
Provisions	5.12	3.23
Current Tax Liabilities (net)	5.12	1.98
Total current liabilities	**2,156.49**	**2,636.64**
TOTAL LIABILITIES	**2,157.65**	**2,638.95**
TOTAL EQUITY AND LIABILITIES	**2,725.35**	**3,328.55**

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Statement of Unaudited Consolidated Cash Flows

(INR in Lakhs)

Sr. No.	Particulars	As at 30-Sep-26 Unaudited	As at 30-Sep-25 Unaudited	As at 31-Mar-26 Audited
A	**Cash flow from operating activities**			
	Profit before tax	(162.07)	(317.31)	(220.93)
	Adjustment for :			
	Interest income	2.06	(3.46)	(7.47)
	Finance Cost	80.16	97.99	204.21
	Depreciation and amortization expense	3.48	5.56	11.34
	(Profit)/Loss on sale of property, plant and equipment (net)	-		(287.88)
	Profit/(loss) on sale of investments	-	0.00	(0.01)
	Sundry Balances / advances written off	4.34	2.65	112.87
	Provision for doubtful debts	-	(102.44)	(5.35)
	Interest in OCI	-	(1.37)	(0.74)
	Miscellaneous Income	0.03	-	-
	Dividend received	0.00	(0.00)	-
	Difference In Exchange Rate (Net)	10.42	(25.18)	(71.14)
	Operating profit before working capital changes	**(61.58)**	**(343.56)**	**(265.10)**
	Movements in working capital:			
	Decrease/(increase) in trade receivables and other receivables	214.43	(209.64)	(215.14)
	Decrease/(increase) in other financial assets	-	-	-
	Decrease/(increase) in inventories	118.81	477.12	535.21
	Decrease/(increase) in non-current assets	(16.56)	3.30	15.95
	Decrease/(increase) in current assets	278.41	(103.15)	54.53
	(Decrease)/increase in trade payables and other payables	(41.40)	37.86	(102.31)
	Decrease/(increase) in other current liabilities	(176.65)	29.61	(24.44)
	Decrease/(increase) in other non-current liabilities	(10.94)	(2.58)	(3.23)
	Decrease/(increase) in other financial liabilities	(121.91)	(1.21)	(18.95)
	Decrease/(increase) in Current Tax Liailities	3.14	-	(1.06)
	Decrease/(increase) in short term provisions	(3.01)	(1.52)	(3.14)
	Cash generated from operations	**182.74**	**(113.76)**	**(27.68)**
	Direct taxes paid (net refunds)	-	-	-
	Net cash flow from operating activities [A]	**182.74**	**(113.76)**	**(27.68)**
B	**Cash flows from investing activities**			
	Purchase of property, plant and equipment (including capital work in progress and capital advance)	-	(0.82)	(2.83)
	Proceeds from sale of property, plant and equipment	24.48	-	320.00
	Purchase of Investment	-	(0.05)	(0.05)
	Proceeds from sale of investments	-	0.00	0.02
	Investments in / (Proceeds from fixed deposit) (having original maturity of less than 12 months)	-	1.95	2.15
	Miscellaneous income	0.03		
	Dividend recieved	0.00		
	Interest in OCI	-	1.19	1.19
	Interest income	2.06	3.46	7.47
	Net cash flow used in investing activities [B]	**26.58**	**5.73**	**327.95**
C	**Cash flows from financing activities**			
	Interest expenses	(80.16)	(97.99)	(204.21)
	Proceeds from/(Repayment of) borrowings (net)	(120.21)	205.37	(97.08)
	Net cash flow from / (used in) financing activities [C]	**(200.36)**	**107.38**	**(301.29)**
	Net increase in cash and cash equivalents (A+B+C)	**8.96**	**(0.65)**	**(1.02)**
	Cash and cash equivalents - Opening balance	**4.52**	**5.54**	**5.54**
	Cash and cash equivalents - Closing balance	**13.47**	**4.90**	**4.52**
	Net increase/(decrease) as disclosed above	**8.96**	**(0.65)**	**(1.02)**

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Statement of Unaudited Consolidated Segment Wise Revenue, Result and Capital Employed for the Quarter and Half Year Ended September 30, 2026

(INR in Lakhs)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Segment Revenue						
a) Printing	1.86	2.77	4.45	4.63	12.35	23.31
b) Consultancy	20.00	42.00	14.00	62.00	25.00	56.00
c) Infrastructure projects	66.39	88.79	283.47	155.18	575.14	1,075.13
Gross revenue	**88.25**	**133.56**	**301.93**	**221.81**	**612.50**	**1,154.44**
Less: Inter segment revenue	-	(2.52)	(1.58)	(2.21)	(3.18)	(3.19)
Net revenue	**88.25**	**131.04**	**300.34**	**219.60**	**609.31**	**1,151.25**
2. Segment results: profit before tax, interest and share of profit from associates						
a) Printing	0.22	0.61	0.56	0.85	1.01	2.10
b) Consultancy	2.42	9.17	1.75	11.33	2.05	5.05
b) Infrastructure projects	(25.75)	(68.84)	(232.04)	(94.58)	(222.39)	(23.87)
	(23.11)	(59.06)	(229.74)	(82.40)	(219.33)	(16.72)
Less: Finance costs	(38.44)	(41.45)	(44.29)	(79.66)	(97.99)	(204.21)
Add: Profit on sale of investments in subsidiary company	-	-	-	-	-	-
Profit / (loss) before tax	**(61.55)**	**(100.51)**	**(274.02)**	**(162.06)**	**(317.31)**	**(220.93)**
3. Segment Assets						
a) Printing	31.86	56.58	25.25	43.04	25.25	31.86
b) Infrastructure projects	2,986.23	2,624.64	3,395.12	2,258.06	3,395.12	2,986.23
	3,018.09	2,681.22	3,420.37	2,301.10	3,420.37	3,018.09
Add : Unallocated common assets		339.52	306.73	65.74	306.73	310.46
Total segment Assets	**3,018.09**	**3,020.74**	**3,727.10**	**2,366.84**	**3,727.10**	**3,328.55**
4. Segment Liabilities						
a) Printing	8.69	24.24	6.22	18.01	6.22	8.69
b) Infrastructure projects	2,628.28	2,375.49	3,139.05	2,132.26	3,139.05	2,628.28
	2,636.97	2,399.73	3,145.27	2,150.27	3,145.27	2,636.97
Add : Unallocated common liabilities	1.98	4.46	2.08	5.14	2.08	1.98
Total segment Liabilities	**2,638.95**	**2,404.19**	**3,147.34**	**2,155.41**	**3,147.34**	**2,638.95**
Total capital employed	**379.14**	**616.55**	**579.75**	**211.43**	**579.75**	**689.60**

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To,
The Manager
Listing Department
BSE Limited ("BSE")
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400 001

KCL/83/2026-27
November 18, 2026

Scrip Code: 531780

Subject: Outcome of the Adjourned Board meeting dated 18th November, 2026 with the original Board meeting held on 14th November, 2026

Dear Sir / Madam

As per SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015; Regulation 30, we are providing herewith the outcome of the adjourned Board meeting held on 18th November, 2026 with the original Board Meeting held on 14th November 2026 as under:

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

The meeting was concluded at: 8.30 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 21st August, 2026 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, 2026 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.

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, 2026 to 20th November, 2026 (both days inclusive).

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

You are requested to take the above information on record.

Thanking You,

Yours faithfully,

For Kaiser Corporation Limited

Bhushanlal Arora
Managing Director
DIN: 00416032

Place: Mumbai