



KAY POWER AND PAPER LTD.

(Formerly Kay Pulp and Paper Mills Ltd.)

Regd. Office & Work : Gat No. 454/457, A/P. Borgaon, Tal./Dist. Satara - 415519.

Mob. : 9763716651/7722034221. E-mail:kpplstr@gmail.com

Website : www.kaypowerandpaper.com CIN : L21099 MH1991 PLC061709

Ref. No. KPPL/BSE/35/2024-25

Date: - 13/11/ 2024

To,
Department of Corporate Services,
Bombay stock exchange
P. J. Towers, Dalal Street,
Mumbai: 400001

Sub- Un-Audited Financial Results pursuant to regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Scrip Code – 530255, Scrip ID - KAYPOWR

Dear Sir,

The Board at its meeting held on 13th Nov 2024, adopted the Un-Audited Financial Results for the Second Quarter and half year ended 30th September 2024. The copy of the adopted un-audited financial results for the Second Quarter and half year ended 30th September 2024 along with limited review report under regulation 33 of the (LODR) Regulation, 2015 is being submitted for your necessary action.

The Meeting of the Board of Directors commenced at 03:00 P.M. and concluded at 3:30 P.M.

Kindly acknowledge the receipt.

Thanking You,

Yours Faithfully,
For **KAY POWER AND PAPER LIMITED**


SAGAR MOHITE
(Company Secretary &
Compliance Officer)





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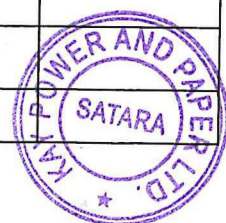
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Statement of Standalone Un- Audited Financial Results for the quarter and half year ended 30th Sept, 2024

		Quarter ended			Half Year Ended		Rs. In Lacs
PARTICULARS		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	Year Ended
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	31.03.2024
							Audited
I	Revenue From Operations						
	Revenue from operations (Net of GST)	879.78	1013.70	818.77	1893.48	1575.61	3607.71
II	Other income	62.81	164.66	43.93	227.47	88.74	259.27
III	Total Revenue (I+II)	942.59	1178.36	862.70	2120.95	1664.35	3866.98
IV	Expenses						
a	Cost of materials consumed	686.25	836.03	605.41	1522.28	1156.17	2595.86
b	Purchases of stock-in-trade						
c	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-5.83	-11.05	-16.95	-16.88	-5.19	-14.22
d	Employee benefit expense	31.28	23.86	23.84	55.14	46.83	97.76
e	Finance costs	-0.20	-0.47	-0.11	-0.67	-0.25	-1.01
f	Depreciation and amortisation expense	39.04	39.03	20.77	78.07	41.57	156.14
g	Other Expenses						
	1. Manufacturing	147.20	201.29	152.51	348.49	289.90	663.07
	2. Selling & Administrative Expenses	41.94	85.34	48.86	127.28	105.47	219.07
	Total other expenses (1+2)	189.14	286.63	201.37	475.77	395.37	882.14
	Total expenses (a to g) (IV)	939.68	1174.03	834.33	2113.71	1634.50	3716.67
V	Profit before exceptional items and tax (III-IV)	2.91	4.33	28.37	7.24	29.85	150.31
VI	Exceptional items (Loss on sale of Assets of Power Division)						
VII	Profit before tax (V-VI)	2.91	4.33	28.37	7.24	29.85	150.31
VIII	Tax Expense						
	1. Current tax						
	2. Deferred tax						
	Total tax expenses						
IX	Net Profit (Loss) for the period from continuing operations(VII-VIII)	2.91	4.33	28.37	7.24	29.85	150.31
X	Profit (loss) from discontinuing operations before tax						
XI	Tax expense of discontinuing operations						
XII	Net profit (loss) from discontinuing operation (after tax) (X-XI)						
XIII	Profit (loss) for period (IX-XII)	2.91	4.33	54.52	7.24	29.85	150.31
XIV	Other Comprehensive Income						
a	(i) Item that will not be reclassified to profit or loss						
	(ii) Income tax relating to items that will not be reclassified to profit or loss						
b	(i) Item that will be reclassified to profit or loss						



b	(i) Item that will be reclassified to profit or loss						
	(ii) Income tax relating to items that will be reclassified to profit or loss						
XV	Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and other Comprehensive Income for the period)	2.91	4.33	54.52	7.24	29.85	150.31
XVI	Paid- up Equity Share capital Face Value at Rs. 10/- per share	2209.00	1064.00	1064.00	1064.00	1064.00	1064.00
XVII	Earnings per equity share (for Discontinued operations)						
	Basic -	0.01	0.04	0.51	0.07	0.28	1.41
	Diluted-	0.01	0.04	0.51	0.07	0.28	1.41
XVIII	Earnings per equity share (for Discontinued operations)						
	Basic		-				
	Diluted		-				
XIX	Earnings per equity Share (continuing and discontinued operations)						
	Basic earnings (loss) per share from continuing and discontinued operations	0.01	0.04	0.51	0.07	0.28	1.41
	Diluted earnings (loss) per share from continuing and discontinued operations	0.01	0.04	0.51	0.07	0.28	1.41

NOTES :

- 1 The above Un- audited financial results for the quarter and half year ended 30th Sept, 2024 has been reviewed by audit committee and approved by the Board of Directors at their meeting held on 13th Nov, 2024.
- 2 The company has incorporated the wholly owned subsidiary company on the name of M/s. Satara Aerospace and Defence Industrial Park Pvt Ltd on 5th June, 2024. The subsidiary company is yet to commence its business. Hence, Consolidated result not prepared.
- 3 The figures for previous period have been recast and regrouped wherever necessary to confirm the current year presentations.



For, KAY POWER AND PAPER LTD.,

Niraj Chandra
Niraj Chandra

Chairman and Managing Director

Place : Satara

Date : 13th Nov, 2024



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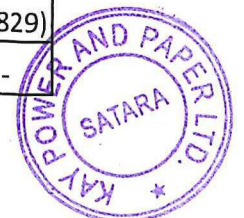
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Kay Power and Paper Limited

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPT. 2024

(Rs.in Lacs)

	30th Sept, 2024	31st March 2024
A. Cash flow Operating Activities	Rupees	Rupees
Net profit/(loss) Before Tax	7.238	150.312
Adjustment for Depreciation	78.071	156.143
Add expenses related to non- operating Activities	-	-
Interest and Bank Charges	-	-
Operating Profit/(Loss) Before working capital	85.309	306.454
(Increase)/Decrease in current Assets	(1,562.094)	1,510.401
Inventories	(52.918)	177.135
Trade Receivable	(30.138)	(85.788)
Long term Loans and advances	(24.713)	(61.682)
Short terms Loans and advances	-	-
(Increase)/Decrease in other Current Assets	(1,454.325)	1,480.736
Increase/ (Decrease) in Current Laibilities	117.102	(885.696)
Trade payable	18.653	(890.074)
other Laibilities	99.206	3.805
Provisions	(0.756)	0.572
Cash Generated form Operations	(1,359.683)	931.160
Less Tax Paid	-	-
Net cash form Operating Activities	(1,359.683)	931.160
B. Cash Flow form Investing Activities	-	-
(Purchase) / of fixed Assets	(498.202)	(636.349)
Sale of Fixed Assets	-	-
Investment	(10.000)	-
Net Cash Flow from Investing Activities	(508.202)	(636.349)
C. Cash Flow From Financial Activities	-	-
Increase / (Decrease) in Borrowing	(2,649.768)	(282.829)
Interest Paid	-	-



Proceeds from issuance of share capital/Warrants	4,533.813	-
Net Cash Flow from Financial Activities	1,884.045	(282.829)
Net Increase in Cash and cash Equivalent	16.160	11.982
cash and cash equivalents at beginning of period	19.813	7.831
cash and cash equivalents at End of period	35.973	19.813

Note:- This cash flow statement is prepared as per 34 (2) (c) of SEBI (LODR) Regulation,
For, Kay Power and Paper Limited

Date:- 13/11/2024
Place:- Satara



Niraj Chandra
Niraj Chandra
Chairman & Managing Director



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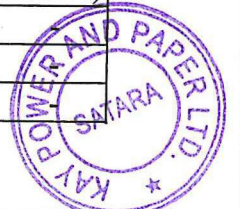
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Standlone Statement of Assets and Liabilities As at 30th Sept, 2024

Sr. No	Particulars	Amount in Lacs	
		As at 30.09.2024	As at 31.03.2024
		Un- Audited	Audited
B	ASSETS		
1	Non current assets		
	a) Fixed Assets(Property, Plant and Equipment)	2,696.679	2,773.776
	b) Capital work-in-progress	497.227	-
	c) Investment Property	-	-
	d) Goodwill	-	-
	e) Other Intangible assets	0.014	0.014
	f) Intangible assets under development	-	-
	g) Biological Assets other than bearer plants	-	-
	h) Financial Assets	-	-
	i) Investments	10.315	0.315
	ii) Trade receivables	24.144	24.144
	iii) Loans	133.141	108.428
	i) Deferred tax assets (net)	-	-
	j) Other non-current assets	1,011.212	89.362
	Sub Total Non Current Assets	4,372.731	2,996.038
2	Current Assets	-	-
	a) Inventories	230.621	177.703
	b) Financial Assets	-	-
	(i) Investments (accrued income)	-	-
	(ii) Trade receivables	298.798	268.660
	(iii) Cash and cash equivalents	2.673	1.456
	(iv) Bank balances other than (iii) above	33.300	18.357
	(v) Loans	-	-
	(vi) Others (to be specified)	-	-
	(c) Current Tax Assets (Net)	-	-
	(d) Other current assets	578.311	45.836
	Sub Total - Current Assets	1,143.704	512.012
		-	-
	TOTAL ASSETS	5,516.435	3,508.050
		-	-
A	EQUITY AND LIABILITIES		
	EQUITY		
	(a) Equity Share capital	2,209.000	1,064.000
	(b) Other Equity	1,591.364	(717.324)
	(c) Money received against share warrants	1,087.363	
	LIABILITIES		
1	Non-current liabilities	-	-



	(a) Financial Liabilities	-	-
	(i) Borrowings	75.000	2,724.768
	(ii) Trade payables	-	-
	(iii) Other financial liabilities (other than those specified in item (b), to be specified)	-	-
	(b) Provisions	-	-
	(c) Deferred tax liabilities (Net)	-	-
	(d) Other non-current liabilities	-	-
2	Current liabilities	-	-
	(a) Financial Liabilities	-	-
	(i) Borrowings	-	-
	(ii) Trade payables	442.119	423.467
	(iii) Other financial liabilities (other than those specified in item (c))	-	-
	(b) Other current liabilities	110.715	11.510
	(c) Provisions	0.874	1.630
	(d) Current Tax Liabilities (Net)	-	-
		-	-
	TOTAL-EQUITY AND LIABILITIES	5,516.435	3,508.050

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FOR KAY POWER AND PAPER LTD

Place Satara
Date : 13/11/2024



Niraj Chandra
Niraj Chandra
Chairman and Managing Director

R Y Kulkarni & Associates

Chartered Accountants

Flat No. 1, Sneh Apts, Chintamaninagar, Sahkarnagar No.2 Pune -411009
Phone No. 020-24221105: Email – ramchandrayk@hotmail.com

Limited Review Report

**Review Report to
The Board of Directors
Kay Power and Paper Limited**

We have reviewed the accompanying statement of unaudited financial results of **M/s. Kay Power and Paper Limited** (“The Company”) for the period ended 30th September 2024. This statement is the responsibility of the Company’s Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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 financial statements are 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. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement

Our conclusion is not modified in respect of this matter

For M/s. R Y Kulkarni & Associates
Chartered Accountants

R Y Kulkarni
Proprietor (M. No. 036596)
Place of signature: - Pune
Date: - 13/11/2024
UDIN No – 24036596BKAVAT7695

