



KEY CORP LIMITED

16/16-A, Civil Lines, Kanpur - 208 001

CIN-L65921 UP1985 PLC007547

GSTIN : 09AAACK5574A1ZP

e-mail : keycorpltd@gmail.com

8604627809

KCL/2024-25/MISC/VKP1/150/227

Dated : 23.10.2024

The
Listing Compliance Monitoring Team
B.S.C. Limited
MUMBAI-400001

SCRIP CODE :- 507948

Dear Sir,

This has reference to your e-mail dated 23 October, 2024 regarding submission of start date and time of the Board Meeting and end date and time of the Board Meeting. In this connection we are again submitting herewith the Financial Results of the Company for the quarter ended 30.09.2024 alongwith Review Report of the Auditors for your perusal and record.

We also given other detail as follows :-

- | | | |
|-----|--------------------------------------|----------------------------|
| (1) | Date of Meeting | : 22.10.2024 |
| (2) | Start Date and Time of Board Meeting | : 22.10.2024 at 11.00 A.M. |
| (3) | End Date and Time of Board Meeting | : 22.10.2024 at 11.45 A.M. |

Hope you will find the above in order.

Thanking You,

Yours Faithfully
For KEY CORP LIMITED


(V.K. PANDEY)
JOINT SECRETARY



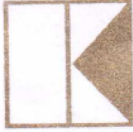
Encls :- As above

Date & Time of Download : 22/10/2024 12:38:43

BSE ACKNOWLEDGEMENT

Acknowledgement Number	8088842
Date and Time of Submission	10/22/2024 12:38:17 PM
Scripcode and Company Name	507948 - KEY CORP LTD.
Subject / Compliance Regulation	Unaudited Financial Results For The Half Year Ended 30Th September, 2024
Submitted By	VIDYA KANT PANDEY
Designation	Designated Officer for Filing

Disclaimer : - Contents of filings has not been verified at the time of submission.



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Ref : KCL/2024-25/MISC/VKPI/150/ 226

Date : 22.10.2024

To
The Deputy General Manager
Corporate Relationship Department
The Stock Exchange Mumbai
First Floor Trading Ring
Rotenda Building
P.J. Towers
Dalal Street,
MUMBAI-400001

SCRIP CODE - 507948

Dear Sir,

We are pleased to inform you that the Board of Directors of the company in its meeting held on today i.e. on Tuesday the 22nd October, 2024 has approved Financial Results of the company for the IInd Quarter ended 30.09.2024. We forward herewith copy of the same along with IInd Quarter Review Report of the Auditors for your perusal and records.

Thanking You,

Yours Faithfully
For KEY CORP LIMITED

(V.K. PANDEY)
JOINT SECRETARY





V.P. ADITYA & COMPANY
CHARTERED ACCOUNTANTS

15/198-A, Civil Lines, Kanpur - 208 001
Ph. : 0512 4025353, 2306882
E-mail : vpaditya@rediffmail.com, vpaditya123@gmail.com

Limited Review Report on unaudited Quarterly and Half yearly financial results for the period from 1st April 2024 to 30th September, 2024 of Key Corp Limited under Regulation 33 and Regulation 52 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended.

To,
The Board of Directors
Key Corp Limited,
16/16-A
Civil Lines,
KANPUR-208001

1. We have reviewed the accompanying statement of unaudited financial results of **Key Corp Limited** for the quarter ended 30th September, 2024 and half year for the period from 1st April 2024 to 30th September, 2024. being submitted by the Company pursuant to the requirements of Regulation 33 and Regulation 52 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended). 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.
2. This statement, which is the responsibility of the Company's Management and approved by the Board of Directors of the Company, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards ('Ind AS') 34 'Interim Financial Reporting' specified in section 133 of the Companies Act, 2013, the circulars, the guidelines and directions issued by Reserve Bank of India ('RBI') from time to time ('RBI guidelines') and other accounting principles generally accepted in India and in Compliance with Regulation 33 and Regulation 52 of the Listing Regulations. Our Responsibility is to express conclusion on the statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (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



Branch offices at Lucknow, Prayagraj & Ghaziabad

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.

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 financial results prepared in accordance with applicable accounting standards (Ind-AS) and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended including the manner in which it is to be disclosed, or that it contains any material misstatement or that it has not been prepared in accordance with the relevant prudential norms issued by the Reserve Bank of India in respect of Income recognition, asset classification, provisioning and other related matters.
5. Emphasis of Matter
Attention is invited to Note No. 7 to Statement of unaudited Financial Results for the half year ended 30th September, 2024 which reads as follows: - "Previous period / year figures have been regrouped / reclassified/ restated, wherever found necessary, to conform to current period / year classification.

Our Conclusion is not modified in respect of this matter.

Place: KANPUR
Date: 22.10.2024

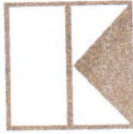
For V.P. Aditya & Co.
Chartered Accountants
(FRN: 000542C)
S. Kakkar
(CA Surendra Kakkar)

Partner

M. No: 071912

UDIN: 24071912 BKL BEI 3571





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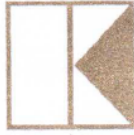
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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30th SEPTEMBER, 2024

(₹ In Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2024 (Reviewed)	30.06.2024 (Reviewed)	30.09.2023 (Reviewed)	30.09.2024 (Reviewed)	30.09.2023 (Reviewed)	31.03.2024 (Audited)
	Revenue from operations						
(i)	Interest Income	7.87	7.47	6.20	15.34	13.43	26.50
(ii)	Dividend Income	0.00	0.00	0.00	0.00	0.00	4.00
(iii)	Net Gain on Fair Value Changes	598.56	848.70	293.80	1447.26	945.75	3196.60
(iv)	Management Fees	0.39	0.48	0.77	0.87	0.89	1.80
(I)	Total Revenue from operations	606.82	856.65	300.77	1463.47	960.07	3229.00
(II)	Other Income	0.00	0.24	0.07	0.24	0.07	0.00
(III)	Total Income (I+II)	606.82	856.89	300.84	1463.71	960.14	3229.10
	Expenses						
(i)	Fees and Recovery Expenses	0.31	0.16	0.22	0.47	0.35	0.90
(ii)	Employee Benefit Expenses	7.87	7.40	7.80	15.27	15.25	33.50
(iii)	Depreciation, amortization and impairment	1.39	1.39	1.31	2.78	2.56	5.00
(iv)	Other Expenses	10.97	10.24	9.68	21.21	19.09	32.70
(IV)	Total Expenses(IV)	20.54	19.19	19.01	39.73	37.25	72.30
(V)	Profit/(loss) Before Exceptional Items and Tax (III - IV)	586.28	837.70	281.83	1423.98	922.89	3156.70
(VI)	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
(II)	Profit/(loss) Before Tax (V +VI)	586.28	837.70	281.83	1423.98	922.89	3156.70
(VIII)	Tax Expense:	-	-	-	-	-	-
(1)	Current Tax	-	-	-	-	-	0.00
(2)	Deferred Tax	-	-	-	-	-	(0.30)
(IX)	Profit/(loss) for the period from Continuing Operations (VII-VIII)	586.28	837.70	281.83	1423.98	922.89	3157.10
(X)	Profit/(loss) from Discontinued Operations	0.00	0.00	0.00	0.00	0.00	0.00
(XI)	Profit/(loss) for the period (VII -VIII)	586.28	837.70	281.83	1423.98	922.89	3157.10
(XII)	Other Comprehensive Income	-	-	-	-	-	-
(A) (i)	Items that will not be reclassified to Profit or Loss	593.52	829.18	248.59	1422.70	873.34	1633.10
(ii)	Income Tax relating to items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
	Subtotal (A)	593.52	829.18	248.59	1422.70	873.34	1633.10





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(B) (i)	Items that will be reclassified to Profit or Loss	(592.16)	(843.18)	(279.25)	(1435.34)	(930.60)	(3168)
(ii)	Income Tax relating to items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	Subtotal (B)	(592.16)	(843.18)	(279.25)	(1435.34)	(930.60)	(3168)
	Other Comprehensive Income for the period (A+B)	1.36	(14.00)	(30.66)	(12.64)	(57.26)	(1534)
(XIII)	Total Comprehensive Income for the period (XI+XII)(Comprising Profit /(loss) and other comprehensive Income for the period)	587.64	823.70	251.17	1411.34	865.63	1622
(XIV)	Paid-up Equity Share Capital (Face Value ₹ 10/- per share)	600.00	600.00	600.00	600.00	600.00	600
	Earnings Per Equity Share (Not annualised for the interim periods)	-	-	-	-	-	-
	Basic & Diluted (₹) (Excluding Other Comprehensive Income)	9.77	13.96	4.70	23.73	15.38	5.7
	Basic & Diluted (₹) (Including Other Comprehensive Income)	9.79	13.73	4.19	23.52	14.43	2.7

i) Figures in the bracket are negative

ii) Notes to Statement of Unaudited financial results for the Quarter and half year ended 30th September, 2024 annexed as Annexure 'A'.

Place : KANPUR
Dated : 22.10.2024



For and on behalf of the Board of Directors of
KEY CORP LIMITED
CIN: L65921UP1985PLC007547



G.D. Maheshwari
(G.D. Maheshwari)
(Whole Time Director)
(DIN:00235209)



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Information as required by Regulation 52(4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Annexure 3 referred to in Note 5

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2024 (Reviewed)	30.06.2024 (Reviewed)	30.09.2023 (Reviewed)	30.09.2024 (Reviewed)	30.09.2023 (Reviewed)	31.03.2024 (Audited)
1	Debt-Equity Ratio (times)	NA	NA	NA	NA	NA	NA
2	Debt Service Coverage Ratio	NA	NA	NA	NA	NA	NA
3	Interest Service Coverage Ratio	NA	NA	NA	NA	NA	NA
4	Outstanding Redeemable Preference Shares (Quantity)	NA	NA	NA	NA	NA	NA
5	Outstanding Redeemable Preference Shares (Value)	NA	NA	NA	NA	NA	NA
6	Capital Redemption Reserve	NA	NA	NA	NA	NA	NA
7	Debenture Redemption Reserve	NA	NA	NA	NA	NA	NA
8	Networth (₹ in lakhs)	-	-	-	7749.95	4695.83	6325.98
9	Net Profit After Tax (₹ in lakhs)	586.28	837.70	281.83	1423.98	922.89	3157.11
10	Earnings Per Equity Share (Not annualised for the interim periods)						
	Basic (₹) & Diluted (₹) (Excluding OCI)	9.77	13.96	4.70	23.73	15.38	52.62
	Basic (₹) & Diluted (₹) (Including OCI)	9.79	13.73	4.19	23.52	14.43	27.04
11	Current Ratio (in times)	3.19	3.16	6.03	3.19	6.03	4.44
12	Long Term Debt to Working Capital	NA	NA	NA	NA	NA	NA
13	Bad Debts to Accounts Receivable Ratio	NA	NA	NA	NA	NA	NA
14	Current Liability Ratio	3.19	3.16	6.03	3.19	6.03	4.44
15	Total Debts to Total Assets	NA	NA	NA	NA	NA	NA
16	Debtors Turnover	29.66	2.48	2.29	29.66	2.29	27.23
17	Inventory Turnover	NA	NA	NA	NA	NA	NA
18	Operating Margin (%)	NA	NA	NA	NA	NA	NA
19	Net Profit Margin (%)	96.62	97.79	93.70	97.30	96.13	98.65
20	Sector Specific Equivalent Ratios						
	Capital Adequacy Ratio (%)	-	-	-	-	-	133.34
	Gross NPA Ratio (%)	Nil/NA	Nil/NA	Nil/NA	Nil/NA	Nil/NA	Nil/NA
	Net NPA Ratio (%)	Nil/NA	Nil/NA	Nil/NA	Nil/NA	Nil/NA	Nil/NA
	NPA Provision Coverage Ratio (%)	Nil/NA	Nil/NA	Nil/NA	Nil/NA	Nil/NA	Nil/NA
	Liquidity Coverage Ratio (%)	NA	NA	NA	NA	NA	NA
21	Return on Networth	-	-	-	18.37%	19.65%	49.90%

Note

- The Company is registered under the Reserve Bank of India Act, 1934 as Non-Banking Financial Company, hence these ratios are generally not applicable as per proviso to Regulation 52(4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- Net profit margin = Net profit after tax/ Total Revenue from operations .
- Capital adequacy ratio = Total Capital funds/ Risk weighted assets, calculated as per applicable RBI guidelines.
- Capital Adequacy Ratio & Return on Net Worth has been calculated on half yearly /yearly basis respectively.

Date : 22.10.2024
Place : KANPUR



For and on behalf of the Board of Directors of
KEY CORP LIMITED
CIN: L65921UP1985PLC007547



(G.D.Maheshwari)
(Whole Time Director)
(DIN:00235209)



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ANNEXURE 1 : Statement of Assets and Liabilities as at 30th September-2024

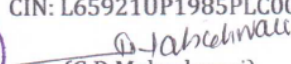
(₹ in Lakhs)

Sr. No.	Particulars	As at	
		30.09.2024 (Unaudited)	31.03.2024 (Audited)
	ASSETS		
(1)	Financial Assets		
(a)	Cash and Cash Equivalents	6.18	20.50
(b)	Receivables		
(l)	Trade Receivables	9.37	1.03
(c)	Loans	122.23	120.63
(d)	Investments	7592.46	6169.76
	Total Financial Assets	7730.24	6311.92
(2)	Non-Financial Assets		
(a)	Current Tax Assets (Net)	2.41	2.41
(b)	Deferred Tax Assets (Net)	6.58	6.58
(c)	Property, Plant and Equipment	39.71	33.20
(d)	Other Non-Financial Assets	1.00	1.32
	Total Non-Financial Assets	49.70	43.51
	Total Assets	7779.94	6355.43
	LIABILITIES AND EQUITY		
	LIABILITIES		
(1)	Financial Liabilities		
(a)	Payables		
(1)	Trade Payables	1.69	1.37
(b)	Deposits		
(c)	Other Financial Liabilities	2.62	3.31
	Total Financial Liabilities	4.31	4.68
(2)	Non-Financial Liabilities		
(a)	Provisions	25.48	24.61
(b)	Other Non-Financial Liabilities	0.20	0.16
	Total Non-Financial Liabilities	25.68	24.77
	Total Liabilities	29.99	29.45
(3)	EQUITY		
(a)	Equity Share Capital	600.00	600.00
(b)	Other Equity	7149.95	5725.98
	Total Equity	7749.95	6325.98
	Total Liabilities and Equity	7779.94	6355.43

Place : Kanpur
Dated : 22.10.2024

For and on behalf of the Board of Directors of
KEY CORP LIMITED

CIN: L65921UP1985PLC007547


(G.D. Maheshwari)
(Whole Time Director)
(DIN:00235209)





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ANNEXURE 2: CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2024

(₹ In Lakhs)

PARTICULARS	Half year ended	
	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	1423.98	922.89
Add: Depreciation, amortisation and impairment	2.78	2.56
Add: Interest to Income Tax	0.00	0.00
Less: Dividend from Mutual Funds	0.00	0.00
Less: Gain from Mutual Funds Units	(11.92)	(15.15)
Add: Income Tax Expense	0.00	0.00
Less: Provision Written Off	0.00	0.19
Add: Provision for Standard Asset	0.00	0.00
Less: Misc.Income	(0.24)	(0.04)
Less: Net (gain)/loss on fair value changes on investment	(1435.34)	(930.60)
Operating profit before working capital changes	(20.74)	(20.15)
movements in working capital:		
(Increase)/decrease in loans on vehicle	(9.94)	(23.04)
(Increase)/decrease in current assets and advances	0.32	(0.05)
Increase/(decrease) in provision for gratuity	0.50	0.00
Increase/(decrease) in current liabilities and advances	0.03	(5.29)
Cash generated from operations	(9.09)	(28.38)
Direct taxes paid (net of refunds)	0.00	0.00
Net cash flows from/(used in) operating activities (A)	(29.83)	(48.53)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Investment (Mutual Funds)	0.00	0.00
Sale of Investments (Mutual Funds)	24.56	43.78
Dividend from Mutual Funds	0.00	0.00
Purchase of Fixed Assets	(10.06)	(1.75)
Sale of Fixed Assets	1.01	0.04
Net cash flows from/(used in) investing activities (B)	15.51	42.07
C. CASH FLOW FROM FINANCING ACTIVITIES		
Net cash flows from financing activities (C)	0.00	0.00
Net increase in cash and cash equivalents (A+B+C)	(14.32)	(6.46)
Cash and cash equivalents at the beginning	20.50	13.33
Cash and cash equivalents at the end of the year	6.18	6.87
Cash and cash equivalents at the end of the year		
i) Cash on hand	0.51	0.21
ii) Balances with banks (of the nature of cash and cash equivalents)	5.67	6.66
Total	6.18	6.87

Place : KANPUR
Dated :22.10.2024

For and on behalf of the Board of Directors of
KEY CORP LIMITED
CIN: L65921UP1985PLC007547



G.D. Maheshwari
(G.D. Maheshwari)
(Whole Time Director)
(DIN:00235209)

KEY CORP LIMITED

16/16-A, Civil Lines

Kanpur – 208001

CIN: L65921UP1985PLC007547

Annexure 'A': - Notes to Statement of Unaudited financial results for the Quarter ended & half year for the period from 01st April, 2024 to 30th September, 2024.

1. The above Unaudited financial results of the Company have been prepared in accordance with Indian Accounting Standards ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015, as amended [and accordingly, these financial results together with the results for the comparative reporting period have 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")], directions/ guidelines issued by the Reserve Bank of India ('RBI') and other recognized accounting practices generally accepted in India. The above Unaudited financial results are in compliance with Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations"). The significant accounting policies applied in preparation of these Unaudited financial results are in consistence with those followed in the financial statements for the year ended 31st March, 2024.

These Unaudited financial results are available on the websites of the Stock Exchanges, and <http://www.bseindia.com/corporates> and on the website of the Company at the URL [https://www.keycorpltd.com./investor-relations/financial-information#financial results](https://www.keycorpltd.com./investor-relations/financial-information#financial%20results).

2. In compliance with Regulation 33 and Regulation 52 of the Securities Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended a limited review of unaudited financial results for the Quarter ended 30th September, 2024 and half year for the period from 1st April, 2024 to 30th September, 2024 has been carried out by Statutory Auditors of the Company.
3. The Company has operated in only one business segment, hence, compliance of Ind AS 108 'Operating Segments' is not necessary.



4. During the half year ended 30th September, 2024, the Company does not have any stress loans which requires to be transferred or acquired, hence relevant disclosures have not been made.
5. The compliance related to disclosure of certain ratios and other financial information as required under Regulation 52 (4) of the Listing Regulations is made in **Annexure 1**.
6. Provision for current tax and deferred tax are being made at the year end.
7. Previous period / year figures have been regrouped / reclassified/ restated, wherever found necessary, to conform to current period / year classification.
8. Annexure "A" and 1 to 3 form Integral parts of accounts and have been duly authenticated.
9. The above Unaudited financial results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the Company at its meeting held on 22.10.2024.

**For and on behalf of the Board of Directors of
KEY CORP LIMITED
CIN: -L65921UP1985PLC007547**

Date: 22.10.2024

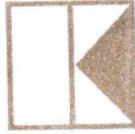
Place: Kanpur



G.D. Maheshwari
G.D. Maheshwari

Whole Time Director

(DIN: 00235209)



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ANNEXURE I

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results - (Standalone and Consolidated separately)

Statement on Impact of Audit Qualifications for the Financial Half year ended 30th September, 2024 [See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016

Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
1	Turnover / Total income	₹ 146371511.00	₹ 146371511.00
2	Total Expenditure	₹ 3973838.00	₹ 3973838.00
3	Net Profit/(Loss)	₹ 142397674.00	₹ 142397674.00
4	Earnings Per Share	₹ 23.73	₹ 23.73
5	Total Assets	₹ in Laks 7779.94	₹ in Laks 7779.94
6	Total Liabilities	₹ in Laks 29.99	₹ in Laks 29.99
7	Net Worth	₹ in Laks 7749.95	₹ in Laks 7749.95
8	Any other financial item(s) (as felt appropriate by the management)	-	-

II. Audit Qualification (each audit qualification separately):

a.	Details of Audit Qualification:	
b.	Type of Audit Qualification : Qualified Opinion / Disclaimer of Opinion / Adverse Opinion	
c.	Frequency of qualification: Whether appeared first time / repetitive / since how long continuing	
d.	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:	
e.	For Audit Qualification(s) where the impact is not quantified by the auditor:	
	(i) Management's estimation on the impact of audit qualification	
	(ii) If management is unable to estimate the impact, reasons for the same	
	(iii) Auditors' Comments on (i) or (ii) above:	

III. Signatories:

<input type="checkbox"/>	CEO/Managing Director	FOR KEY CORP LTD
<input type="checkbox"/>	CFO	(Signature)
<input type="checkbox"/>	Audit Committee Chairman	Authorised Signatory
<input type="checkbox"/>	Statutory Auditor	

Place KANPUR

Date 22.10.2024