



KEY CORP LIMITED

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

CIN-L65921 UP1985 PLC007547

e-mail : keycorppltd@gmail.com



8604627809

Ref:KCL/2030-24/VKP1/59/217

Dated: 01.11.2023

To,
The Deputy General Manager
(Listing Compliances)
BSE Limited,
P.J. Towers
Dalal Street,
MUMBAI-400 001

Dear Sir,

This has reference to your e-mail dated 01.11.2023 regarding discrepancies in filing of financial results. In this connection we are submitting herewith certified copy of the resolution passed by the Board of Directors in their meeting held on 26.10.2023 duly authorizing Shri G.D. Maheshwari, Whole Time Director of the Company to sign the unaudited financial results for the 2nd quarter ended 30.09.2023. We also file again the statement of unaudited financial results along with limited review and other enclosures for your perusal and record.

Kindly take the above on your record.

Thanking you,

Yours faithfully,
For KEY CORP LIMITED,


(V.K. PANDEY)
JOINT SECRETARY



Encls: As above



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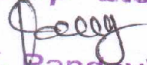
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CERTIFIED COPY OF THE RESOLUTION PASSED BY
THE BOARD OF DIRECTORS IN THEIR MEETING HELD
ON HE 26TH OCTOBER, 2023 AT THE REGISTERED
OFFICE OF THE COMPANY AT 16/16A, CIVIL LINES,
0KANPUR-208001

“RESOLVED THAT Shri G.D. Maheshwari, Whole Time
Director of the Company be and is hereby authorized to
sign the Financial Results for submitting the same to
BSE for the quarter ended 30.09.2023”.

“CERTIFIED TO BE TRUE COPY”

For Key Corp Ltd.


(V. K. Pandey)
Joint Secretary



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Ref:KCL/2023-2024/MISC/VKP1/160/212

Dated: 26.10.2023

To,
The Dy. General Manager
Corporate Relationship Department
The Stock Exchange Mumbai
1st Floor, Trading Ring
Rotenda Building, P.J. Towers
Dalal Street
MUMBAI-400 001

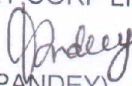
Dear Sir,

We are pleased to inform you that the Board of Directors of the Company, in its meeting held on today i.e. on Thursday, the 26th October, 2023 has approved Unaudited Financial Results of the Company for the 2nd quarter ended 30.09.2023. We forward herewith copy of the same alongwith 2nd quarter review report of the auditors for your perusal and records.

Please confirm receipt.

Thanking you,

Yours faithfully,
for KEY CORP LIMITED.


(V.K. PANDEY)
JOINT SECRETARY



Encl: As above.



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 Results

To,
The Board of Directors
Key Corp Limited,
KANPUR-2080001

1. We have reviewed the accompanying statement of unaudited financial results of **KEY CORP LIMITED** for the quarter ended **30th September, 2023**, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. 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. We conducted our review 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 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 provide s less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. 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) specified under Section 133 of the Companies Act 2013 and SEBI circular number CIR/CFD/FAC/62/2016 dated July 05, 2016 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.

Place : KANPUR
Date : .26.10.2023



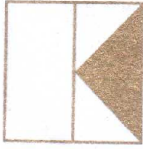
for V.P. ADITYA & CO.
Chartered Accountants
FRN: 000542C


(CA UDAYAN MUKERJI)

Partner

Membership Number : 405900

UDIN - 23405900BGSEBK3413



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GSTIN : 09AAACK5574A1ZP

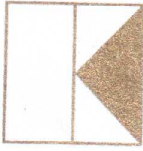
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Statement Of Unaudited Financial Results For The Second Quarter Ended on 30th September-2023

Part I		(Rs. In Lakhs)					
	Particulars	Current 3 months ended (30.09.2023) (Unaudited)	Preceding 3 months ended (30.06.2023) (Unaudited)	Previous corresponding 3 months ended (30.09.2022) (Unaudited)	Year to date figures for current period ended (30.09.2023) (Unaudited)	Year to date figures for the previous year ended (30.09.2022) (Unaudited)	Previous year ended (31.03.2023) (Audited)
1	Interest earned /Income from operations (a)+(b)+(c)+(d)	21.59	7.95	10.95	29.54	18.90	1618.01
	(a) Interest/ discount on advances/ bills	7.04	7.35	8.63	14.39	15.49	27.83
	(b) Income on investments	14.55	0.60	2.32	15.15	3.41	1590.18
	(c) Interest on balances with Reserve Bank of India and other inter-bank funds (Applicable to Banks)	NA	NA	NA	NA	NA	NA
	OR						
	Income from leases (Applicable to Finance Companies)	0.00	0.00	0.00	0.00	0.00	0.00
	(d) Others	0.00	0.00	0.00	0.00	0.00	0.00
	(All items exceeding 10% of the total interest earned/ income from operations may be shown separately)						
2	Other income	0.00	0.00	0.00	0.00	0.00	0.00
3	Total income (1+2)	21.59	7.95	10.95	29.54	18.90	1618.01
4	Interest expended (Applicable to Banks)	NA	NA	NA	NA	NA	NA
	OR						
	Interest & other finance charges expended (Applicable to Finance Companies)	0.00	0.00	0.00	0.00	0.00	0.00
5	Operating Expenses (i)+(ii)	19.01	18.24	26.26	37.25	48.02	81.85
	(i) Employees cost@	7.80	7.45	7.80	15.25	17.82	34.61
	(ii) Other operating expenses [All items exceeding 10% of the operating expenses	11.21	10.79	18.46	22.00	30.20	47.24
6	Total expenditure excluding provisions and contingencies (4+5)	19.01	18.24	26.26	37.25	48.02	81.85
7	Operating Profit/ (Loss) before provisions and contingencies (3-6)	2.58	(10.29)	(15.31)	(7.71)	(29.12)	1536.16
8	Provisions (other than tax) and contingencies	0.00	0.00	0.00	0.00	0.00	0.00
9	Profit / (Loss) from ordinary activities before exceptional items(7-8)	2.58	(10.29)	(15.31)	(7.71)	(29.12)	1536.16
10	Exceptional items	0.00	0.00	0.00	0.00	0.00	(1.04)
11	Profit / (Loss) from ordinary activities before tax (9+10)	2.58	(10.29)	(15.31)	(7.71)	(29.12)	1537.20
12	Tax expense	0.00	0.00	0.00	0.00	0.00	0.84
13	Net Profit/ (Loss) from ordinary activities after tax (11-12)	2.58	(10.29)	(15.31)	(7.71)	(29.12)	1536.36
14	Extraordinary items (net of tax expense Rs.Lakhs)	0.00	0.00	0.00	0.00	0.00	0.00
15	Net Profit / (Loss) after taxes but before share of profit / (loss) of associates and minority interest						
	(13+ 14)#	2.58	(10.29)	(15.31)	(7.71)	(29.12)	1536.36





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16	Share of profit / (loss) of associates#	0.00	0.00	0.00	0.00	0.00	0.00
17	Minority interest#	0.00	0.00	0.00	0.00	0.00	0.00
18	Net Profit / (Loss) for the period (15+16+17)	2.58	(10.29)	(15.31)	(7.71)	(29.12)	1536.36
19	Paid-up equity share capital (Face value of the share shall be indicated)	600.00	600.00	600.00	600.00	600.00	600.00
20	Reserves excluding revaluation reserves (as per balance sheet of previous accounting year)	0.00	0.00	0.00	0.00	0.00	4103.36
21 (i)	Earnings per share (EPS) (before extraordinary items) (of Face Value Rs. 10/- each) (not annualised):						
	(a) Basic	0.04	(0.17)	(0.26)	(0.13)	(0.49)	25.61
	(b) Diluted	0.00	0.00	0.00	0.00	0.00	0.00
21 (ii)	Earnings per share (EPS) (after extraordinary items) (of Face Value Rs. 10/- each) (not annualised):						
	(a) Basic	0.04	(0.17)	(0.26)	(0.13)	(0.49)	25.61
	(b) Diluted	0.00	0.00	0.00	0.00	0.00	0.00
22 (i)	Book value per share\$ (before extraordinary items) (of Face Value Rs. 10/- each):	-	-	-	-	-	78.38
22 (ii)	Book value per share\$ (after extraordinary items) (of Face Value Rs. 10/- each):	-	-	-	-	-	78.38
23	Analytical Ratios (As required by the respective regulator- to be computed on the basis of formula stipulated and as required to be disclosed in the financial statements)						
	(i) Percentage of shares held by Government of India	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Capital Adequacy Ratio	NA	NA	NA	NA	NA	124.77
	(iii) NPA Amount / Ratios						
	a) Amount of Gross NPA	0.00	0.00	0.00	0.00	0.00	0.00
	b) Amount of Net NPA	0.00	0.00	0.00	0.00	0.00	0.00
	c) % of Gross NPA	0.00	0.00	0.00	0.00	0.00	0.00
	d) % of Net NPA	0.00	0.00	0.00	0.00	0.00	0.00
	(iv) Return on Assets	-	-	-	-	-	32.66%
	(v) Any other ratio	-	-	-	-	-	-

Notes :

- The Company has operated in only one segment.
- Above results have been reviewed by the Audit Committee and approved by the board of directors of the company at its meeting held on 26.10.2023. The Statutory Auditor of the company have carried out a limited review of accounts of the company for the Second Quarter ended 30th September, 2023

Place : KANPUR

Dated : 26.10.2023

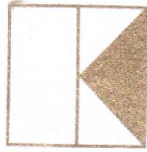


By order of the Board

G.D. Maheshwari
(G.D. Maheshwari)

Director

DIN- 00235209



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PART II - Select Information for the Quarter Ended 30.09.2023

	Particulars	3 months ended as at (30.09.2023) (Unaudited)	Preceding 3 months ended as at (31.03.2023) (Audited)	Previous corresponding 3 months ended as at (30.06.2023) (Unaudited)	Previous y ended as (31.03.20 (Audited)
A	PARTICULARS OF SHAREHOLDING				
1	Public shareholding				
	a. Number of shares	1855481	1855481	1855481	185
	b. Percentage of shareholding	30.92%	30.92%	30.92%	30
2	Promoters and Promoter Group Shareholding				
	c) Pledged / Encumbered				
	Number of shares	NIL	NIL	NIL	NIL
	Percentage of shares (as a % of the total shareholding of promoter and promoter group)	NIL	NIL	NIL	NIL
	Percentage of shares (as a % of the total share capital of the company)	NIL	NIL	NIL	NIL
	d) Non – encumbered				
	Number of shares	4144519	4144519	4144519	414
	Percentage of shares (as a % of the total shareholding of promoter and promoter group)	100.00%	100.00%	100.00%	100
	Percentage of shares (as a % of the total share capital of the company)	69.08%	69.08%	69.08%	69
B	INVESTOR COMPLAINTS				
	Pending at the beginning of the quarter	NIL	NIL	NIL	NIL
	Received during the quarter Disposed of	NIL	NIL	NIL	NIL
	during the quarter Remaining unresolved at the end of the quarter	NIL	NIL	NIL	NIL

Place : KANPUR

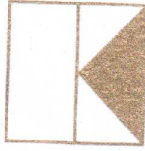
Dated : 26.10.2023



By order of the Board



G.D. Maheshwari
(G.D. Maheshwari)
Director
DIN- 00235209



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Statement of Assets and Liabilities as at 30th September 2023

		(Rs. In Lakhs)	
Particulars		Current Half Year ended	As at previous Year end
		30.09.2023	31.03.2023
		(Unaudited)	(Audited)
A	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	(a) Share capital	600.00	600.00
	(b) Reserves and surplus	4095.83	4103.36
	(c) Money received against share warrants	0.00	0.00
	Sub-total - Shareholders' funds	4695.83	4703.36
2	Share application money pending allotment	0.00	0.00
3	Minority interest#	0.00	0.00
4	Non-current liabilities		
	(a) Long-term borrowings	0.00	0.00
	(b) Deferred tax liabilities (net)	0.00	0.00
	(c) Other long-term liabilities	0.00	0.00
	(d) Long-term provisions	24.44	24.44
	Sub-total - Non-current liabilities	24.44	24.44
5	Current liabilities		
	(a) Short-term borrowings	0.00	0.00
	(b) Trade payables	0.79	5.66
	(c) Other current liabilities	3.62	4.04
	(d) Short-term provisions	0.00	0.00
	Sub-total - Non-current liabilities	4.41	9.70
	TOTAL - EQUITY AND LIABILITIES	4724.68	4737.50
B	ASSETS		
1	Non-current assets		
	(a) Fixed assets	35.36	36.17
	(b) Goodwill on consolidation #	0.00	0.00
	(c) Non-current investments	4549.48	4578.11
	(d) Deferred tax assets (net)	6.24	6.24
	(e) Long-term loans and advances	111.27	98.63
	(f) Other non-current assets	1.21	1.16
	Sub-total - Non-current assets	4703.56	4720.31
2	Current assets		
	(a) Current investments	0.00	0.00
	(b) Inventories	0.00	0.00
	(c) Trade receivables	11.45	1.05
	(d) Cash and cash equivalents	6.87	13.33
	(e) Short-term loans and advances	2.80	2.81
	(f) Other current assets	0.00	0.00
	Sub-total - Non-current assets	21.12	17.19
	Total -Assets	4724.68	4737.50

Place : KANPUR

Dated : 26.10.2023



By order of the Board



(G.D. Maheshwari)

Director

DIN: 00235209



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CASH FLOW STATEMENT FOR THE YEAR ENDED 30th SEPTEMBER, 2023

(Rs In Lakhs)

PARTICULARS	As at 30.09.2023	As at 31.03.2023
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	-7.71	1536.15
Depreciation, amortisation and impairment	2.56	4.72
Interest to Income Tax	0.00	1.23
Dividend from Mutual Funds	0.00	(4.07)
Gain from Mutual Funds Units	(15.15)	(51.58)
Deffered Tax / Provision Written Off	0.19	(0.04)
Misc.Income/ Sale of Fixed Asset	(0.04)	(0.01)
Net (gain)/loss on fair value changes on investment	0.00	(1534.49)
Operating profit before working capital changes	(20.15)	(48.09)
movements in working capital:		
(Increase)/decrease in loans on vehicle	(23.04)	9.44
(Increase)/decrease in current assets and advances	(0.05)	0.06
Increase/(decrease) in provision for gratuity	0.00	3.35
Increase/(decrease) in current liabilities and advances	(5.29)	1.4
Cash generated from operations	(28.38)	14.25
Direct taxes paid (net of refunds)	0.00	(0.81)
Net cash flows from/(used in) operating activities (A)	(48.53)	(34.65)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purcahse of Investment (Mutual Funds)	0.00	(150.99)
Sale of Investments (Mutual Funds)	43.78	177.45
Dividend from Mutual Funds	0.00	4.07
Purchase of Fixed Assets	(1.75)	(0.88)
Sale of Fixed Assets	0.04	0.01
Net cash flows from/(used in) investing activities (B)	42.07	29.66
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)	(6.46)	(4.99)
Cash and cash equivalents at the beginning	13.33	18.32
Cash and cash equivalents at the end of the year	6.87	13.33
Components of cash and cash equivalents		
Cash and cash equivalents at the end of the year	AS AT 30.09.2023	AS AT 31.03.2023
i) Cash on hand	0.21	0.53
ii) Balances with banks (of the nature of cash and cash equivalents)	6.66	12.80
Total	6.87	13.33
Significant Accounting Policy		
See accompanying notes to the financial statements.	1-30	

In terms of our separate report of even date attached

For V.P.ADITYA & CO.
Chartered Accountants
(FRN: 000542C)

(CA.UDAYAN MUKERJI)
Partner
Membership No. : 405900
Place : Kanpur
Dated : 26.10.2023



For and on behalf of Key Corp Limited
CIN : L65921UP1985PLC007547



G.D. Maheshwari
(DIN:00235209)
DIRECTOR.