



KEY CORP LIMITED

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

CIN-L65921 UP1985 PLC007547

e-mail : keycorpltd@gmail.com

8604627809

Ref:KCL/2025-26/MISC/VKPI/147/114

Dated : 13 May, 2025

To,
The Stock Exchange Mumbai
Corporate Relationship Department
25th Floor,
Phiroze Jeejeebhoy Towers,
Dalal Street,
MUMBAI – 400 001

Dear Sir,

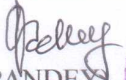
We are happy to inform you that meeting of the Board of Directors of our Company held on today. Annual Accounts of the Company for the year ended 31st March, 2025 were approved and following decisions were taken:-

1. Date of Annual General Meeting was fixed for Tuesday; the 15th July, 2025 at 10:00 A.M.
2. Register of Members and Share Transfer Books will remain closed from 09.07.2025 to 15.07.2025 (both days inclusive).
3. Statement of Audited Financial Results of the Company along with Audit Report for the year ended 31.03.2025 is being sent herewith for your information and record.

This is for your kind information and as per requirement of the Listing Agreement with Stock Exchange.

Thanking You,

Yours Faithfully
For KEY CORP LIMITED


(V.K. PANDEY)
JOINT SECRETARY



Encls: As Above

INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF KEY CORP LIMITED

Report on the audit of the Financial Results

Opinion

We have audited the accompanying quarterly financial results of Key Corp Limited for the quarter ended 31st March, 2025 and the year to date results for the period from 1st April, 2024 to 31st March, 2025, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net loss and other comprehensive income and other financial information for the quarter ended 31st March, 2025 as well as the net profit and other comprehensive income of year-to-date results for the period from 1st April, 2024 to 31st March, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Financial Results

These quarterly financial results as well as the year to date financial results have



been prepared on the basis of the interim Ind AS Financial Statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net loss/profit respectively and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



For V.P. Aditya & Co.
Chartered Accountants
(FRN: 000542C)

S. Kakkar

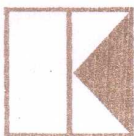
(CA Surendra Kakkar)
Partner

M. No: 071912

UDIN: 25071912BNUKNK2051

Date :13.05.2025

Place : Kanpur



KEY CORP LIMITED

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

CIN-L65921 UP1985 PLC007547

GSTIN : 09AAACK5574A1ZP

e-mail : keycorpltd@gmail.com

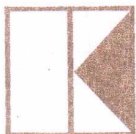
8604627809

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025

(₹ in Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2025 (Audited)	31.12.2024 (Unaudited)	31.03.2024 (Audited)	31.03.2024 (Audited)	31.03.2025 (Audited)
	Revenue from operations					
(i)	Interest Income	8.62	8.42	6.90	26.56	32.38
(ii)	Dividend Income	2.44	-	4.07	4.07	2.44
(iii)	Net Gain on Fair Value Changes	(591.14)	(381.68)	3167.99	3196.61	474.44
(iv)	Management Fees	0.18	0.93	0.43	1.84	1.98
(I)	Total Revenue from operations	(579.90)	(372.33)	3179.39	3229.08	511.24
(II)	Other Income	0.52	0.00	6.50	0.09	0.76
(III)	Total Income (I+II)	(579.38)	(372.33)	3185.89	3229.17	512.00
	Expenses					
(i)	Fees and Recovery Expenses	0.44	0.29	0.21	0.92	1.20
(ii)	Employee Benefit Expenses	10.72	14.93	9.35	33.59	40.92
(iii)	Depreciation, amortization and impairment	1.39	1.39	1.28	5.09	5.56
(iv)	Other Expenses	5.27	6.94	8.83	32.79	33.42
(IV)	Total Expenses (IV)	17.82	23.55	19.67	72.39	81.10
(V)	Profit/(loss) Before Exceptional Items and Tax (III - IV)	(597.20)	(395.88)	3166.22	3156.78	430.90
(VI)	Exceptional Items	0.00	0.00	0.00	0.00	0.00
(VII)	Profit/(loss) Before Tax (V + VI)	(597.20)	(395.88)	3166.22	3156.78	430.90
(VIII)	Tax Expense:	-	-	-	-	-
(1)	Current Tax	-	-	-	0	-
(2)	Deferred Tax	-	-	-	(0.34)	(0.94)
(IX)	Profit/(loss) for the period from Continuing Operations (VII-VIII)	(597.20)	(395.88)	3166.22	3157.12	431.84
(X)	Profit/(loss) from Discontinued Operations	0.00	0.00	0.00	0.00	0.00
(XI)	Profit/(loss) for the period (VII - VIII)	(597.20)	(395.88)	3166.22	3157.12	431.84
(XII)	Other Comprehensive Income	-	-	-	-	-
(A) (i)	Items that will not be reclassified to Profit or Loss	(527.66)	(422.22)	174.29	1633.51	472.82
(ii)	Income Tax relating to items that will not be reclassified to Profit or Loss	-	-	-	-	-
	Subtotal (A)	(527.66)	(422.22)	174.29	1633.51	472.82
(B) (i)	Items that will be reclassified to Profit or Loss	591.14	403.13	(2993.70)	(3168.00)	(441.08)
(ii)	Income Tax relating to items that will be reclassified to Profit or Loss	-	-	-	-	-
	Subtotal (B)	591.14	403.13	(2993.70)	(3168.00)	(441.08)
	Other Comprehensive Income for the period (A+B)	63.48	(19.09)	(2819.41)	(1534.49)	31.74
(XIII)	Total Comprehensive Income for the period (XI+XII) (Comprising Profit/(loss) and other comprehensive Income for the period)	(533.72)	(414.97)	346.81	1622.63	463.58
(XIV)	Paid-up Equity Share Capital (Face Value ₹ 10/- per share)	600.00	600.00	600.00	600.00	600.00
(XV)	Earnings Per Equity Share (Not annualised for the interim periods)	-	-	-	-	-





KEY CORP LIMITED

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

CIN-L65921 UP1985 PLC007547

GSTIN : 09AAACK5574A1ZP

e-mail : keycorpltd@gmail.com



8604627809

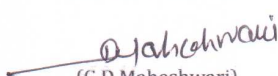
(XV)	Earnings Per Equity Share (Not annualised for the interim periods)	-	-	-	-	-
	Basic & Diluted (₹) (Excluding Other Comprehensive Income)	(9.95)	(6.60)	52.77	52.62	7.20
	Basic & Diluted (₹) (Including Other Comprehensive Income)	(8.90)	(6.92)	5.78	27.04	7.73

NOTE I to II forming integral part of this statement of financial results have been signed for identification.

Place : KANPUR
Dated : 13.05.2025



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


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





KEY CORP LIMITED

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

CIN-L65921 UP1985 PLC007547

GSTIN : 09AAACK5574A1ZP

e-mail : keycorpltd@gmail.com

8604627809

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2025

(₹ In Lakhs)

PARTICULARS	Year ended	
	31.03.2025	31.03.2024
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	430.90	3156.77
Add: Depreciation, amortisation and impairment	5.56	5.09
Less: Misc. Income	0.00	(0.04)
Less: Dividend from Mutual Funds	(2.44)	(4.07)
Less: Gain from Mutual Funds Units	(33.36)	(28.61)
Add: Income Tax Expense	0.00	0.02
Less: Profit on Sale of Fixed Assets	(0.24)	0.00
Add: Provision for Standard Asset	0.06	0.09
Less: Interest received on Income Tax	(0.52)	0.00
Less: Net (gain)/loss on fair value changes on investment	(441.08)	(3168.00)
Operating profit before working capital changes	(41.12)	(38.75)
movements in working capital:		
(Increase)/decrease in loans on vehicle	(14.11)	(21.98)
(Increase)/decrease in current assets and advances	0.14	(0.16)
Increase/(decrease) in provision for gratuity	3.92	0.93
Increase/(decrease) in current liabilities and advances	2.93	(4.86)
Cash generated from operations	(7.12)	(26.07)
Direct taxes paid (net of refunds)	2.67	(0.46)
Net cash flows from/(used in) operating activities (A)	(45.57)	(65.28)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Sale of Investments (Mutual Funds)	65.10	70.47
Dividend from Mutual Funds	2.44	4.07
Purchase of Fixed Assets	(10.07)	(2.13)
Sale of Fixed Assets	1.01	0.04
Net cash flows from/(used in) investing activities (B)	58.48	72.45
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)	12.91	7.17
Cash and cash equivalents at the beginning	20.50	13.33
Cash and cash equivalents at the end of the year	33.41	20.50
Cash and cash equivalents at the end of the year		
i) Cash on hand	0.41	0.49
ii) Balances with banks (of the nature of cash and cash equivalents)	33.00	20.01
Total	33.41	20.50
See accompanying notes to the financial statements.	1-33	
Material Accounting Policies	34	

In terms of our separate report
of even date attached

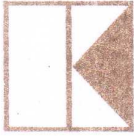
For and on behalf of Key Corp Limited
CIN : L65921UP1985PLC007547

Place : Kanpur
Dated : 13.05.2025



G.D. Maheshwari
(DIN:00235209)
Executive Director





KEY CORP LIMITED

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

CIN-L65921 UP1985 PLC007547

GSTIN : 09AAACK5574A1ZP

e-mail : keycorpltd@gmail.com

8604627809

Note I. Statement of Assets and Liabilities as at 31st March-2025

(₹ in Lakhs)

Sr. No.	Particulars	As at	
		31.03.2025 (Audited)	31.03.2024 (Audited)
	ASSETS		
(1)	Financial Assets		
(a)	Cash and Cash Equivalents	33.41	20.50
(b)	Receivables		
	(I) Trade Receivables	1.12	1.03
(c)	Loans	134.67	120.63
(d)	Investments	6610.84	6169.76
	Total Financial Assets	6780.04	6311.92
(2)	Non-Financial Assets		
(a)	Current Tax Assets (Net)	0.24	2.41
(b)	Deferred Tax Assets (Net)	7.52	6.58
(c)	Property, Plant and Equipment	36.94	33.20
(d)	Other Non-Financial Assets	1.18	1.32
	Total Non-Financial Assets	45.88	43.51
	Total Assets	6825.92	6355.43
	LIABILITIES AND EQUITY		
	LIABILITIES		
(1)	Financial Liabilities		
(a)	Payables:		
	(1) Other Payables	3.92	2.74
(b)	Other Financial Liabilities	3.64	1.94
	Total Financial Liabilities	7.56	4.68
(2)	Non-Financial Liabilities		
(b)	Provisions	28.59	24.61
(c)	Other Non-Financial Liabilities	0.21	0.16
	Total Non-Financial Liabilities	28.80	24.77
	Total Liabilities	36.36	29.45
(3)	EQUITY		
(a)	Equity Share Capital	600.00	600.00
(b)	Other Equity	6189.56	5725.98
	Total Equity	6789.56	6325.98
	Total Liabilities and Equity	6825.92	6355.43

Place : Kanpur

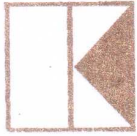
Dated : 13.05.2025



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

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





KEY CORP LIMITED

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

CIN-L65921 UP1985 PLC007547

GSTIN : 09AAACK5574A1ZP

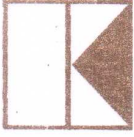
e-mail : keycorpltd@gmail.com



II. Notes to Statement of financial results for the quarter and year ended 31st March, 2025

1. The above 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 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 Material Accounting Policies, applied in preparation of these financial results, are in consistence with those followed in the financial statements for the year ended 31st March, 2025.
2. These 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#financialresults>.
3. The Company has operated in only one business segment, hence, compliance of Ind AS 108 'Operating Segments' is not applicable.
4. During the quarter ended 31st March, 2025, 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. Previous period / year figures have been regrouped / reclassified/ restated, wherever found necessary, to conform to current period / year classification.
7. (i) The figures for the fourth quarter of the current and previous financial year are the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to end of third quarter of the current and previous





KEY CORP LIMITED

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

CIN-L65921 UP1985 PLC007547

GSTIN : 09AAACK5574A1ZP

e-mail : keycorpltd@gmail.com

8604627809

financial year which was subject to limited review by the statutory auditors. The figures in the bracket are negative.

(ii) The financial results for the year ended 31st March, 2025 have been audited by the Statutory auditors.

(iii) 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 audited financial results for the quarter and year ended 31st March, 2025 has been carried out by Statutory Auditors of the Company.

8. The above 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 13.05.2025.

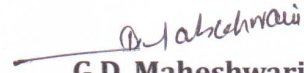
For and on behalf of the Board of Directors of
KEY CORP LIMITED

CIN:-L65921UP1985PLC007547

Date: 13.05.2025

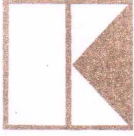
Place: Kanpur





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





KEY CORP LIMITED

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

CIN-L65921 UP1985 PLC007547

GSTIN : 09AAACK5574A1ZP

e-mail : keycorpltd@gmail.com

8604627809

Annexure 1 referred to in Note II

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

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2025 (Audited)	31.12.2024 (Unaudited)	31.03.2024 (Audited)	31.03.2024 (Audited)	31.03.2025 (Audited)
1	Debt-Equity Ratio (times)	NA	NA	NA	NA	NA
2	Debt Service Coverage Ratio	NA	NA	NA	NA	NA
3	Interest Service Coverage Ratio	NA	NA	NA	NA	NA
4	Outstanding Redeemable Preference Shares (Quantity)	NA	NA	NA	NA	NA
5	Outstanding Redeemable Preference Shares (Value)	NA	NA	NA	NA	NA
6	Capital Redemption Reserve	NA	NA	NA	NA	NA
7	Debenture Redemption Reserve	NA	NA	NA	NA	NA
8	Networth (₹ in lakhs)				6325.98	6789.56
9	Net Profit After Tax (₹ in lakhs)	(597.20)	(395.88)	3166.22	3157.11	431.84
10	Earnings Per Equity Share (Not annualised for the interim periods)					
	Basic (Rs.) & Diluted (Rs.) (Excluding OCI)	(9.95)	(6.60)	52.77	52.62	7.20
	Basic (Rs.) & Diluted (Rs.) (Including OCI)	(8.90)	(6.92)	5.78	27.04	7.73
11	Current Ratio (in times)	5.52	3.90	4.44	4.45	4.57
12	Long Term Debt to Working Capital	NA	NA	NA	NA	NA
13	Bad Debts to Accounts Receivable Ratio	NA	NA	NA	NA	NA
14	Current Liability Ratio	5.52	3.90	4.44	4.45	4.57
15	Total Debts to Total Assets	NA	NA	NA	NA	NA
16	Debtors Turnover	NA	NA	27.23	27.23	31.92
17	Inventory Turnover	NA	NA	NA	NA	NA
18	Operating Margin (%)	NA	NA	-9.89%	-18.38%	-14.35%
19	Net Profit Margin (%)	-116.81%	-106.33%	99.59%	97.77%	84.16%
20	Sector Specific Equivalent Ratios					
	Capital Adequacy Ratio (%)				97.76	129.86
	Gross NPA Ratio (%)	Nil/NA	Nil/NA	Nil/NA	Nil/NA	Nil/NA
	Net NPA Ratio (%)	Nil/NA	Nil/NA	Nil/NA	Nil/NA	Nil/NA
	NPA Provision Coverage Ratio (%)	Nil/NA	Nil/NA	Nil/NA	Nil/NA	Nil/NA
	Liquidity Coverage Ratio (%)	NA	NA	NA	NA	NA
21	Return on Networth				49.90%	6.36%

Notes:-

- 1 Net profit margin = Net profit after tax/ Total Revenue from operations .
- 2 Capital adequacy ratio = Total Capital funds/ Risk weighted assets, calculated as per applicable RBI guidelines.
- 3 Capital Adequacy Ratio & Return on Net Worth has been calculated on Yearly basis.

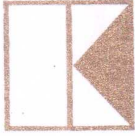
Date : 13.05.2025
Place : KANPUR



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

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





KEY CORP LIMITED

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

CIN-L65921 UP1985 PLC007547

GSTIN : 09AAACK5574A1ZP

e-mail : keycorpltd@gmail.com

8604627809

The Bombay Stock Exchange Ltd.

Date: 13.05.2025

P.J. Towers

Dalal Street

MUMBAI – 400001

Sub: Declaration with respect to the Audit Report with unmodified opinion to the Annual Audited Financial Results for the year ended 31st March, 2025

Ref: Regulation 33(3) (d) of SEBI (Listing Obligations & Disclosure Requirement) Regulations, 2015

Dear Sir,

1. With reference to captioned subject and reference quoted above and pursuant to provisions of Regulation 33(3) (d) of SEBI (Listing Obligations & Disclosure Requirement) Regulations, 2015 and Circular No.CIR/CFD/CMD/56/2016 dated 27th May, 2016, we hereby confirmed that the Audit Report with respect to the Annual Audited Financial Results for the year ended 31st March, 2025 which are approved and adopted by the Board of Directors in their meeting held on 13.05.2025, the Statutory Auditors M/s. V.P. Aditya & Co., Chartered Accountant, Kanpur (Firm Registration No. 000542C) have not expressed any modified opinions in the Audit Report on Annual Audited Financial Results of the Company for the quarter and financial year ended 31st March, 2025.
2. The above declaration is provided as required under provision to Regulation 33(3) (d) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.
3. Kindly take the above declaration on your records.

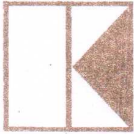
Thanking you,

Yours faithfully,

For KEY CORP LIMITED


(Chief Finance Officer)





KEY CORP LIMITED

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


CIN-L65921 UP1985 PLC007547

GSTIN : 09AAACK5574A1ZP

e-mail : keycorpltd@gmail.com

8604627809

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audit

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2025				
[See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]				
I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
	1	Turnover / Total income	512.00	512.00
	2	Total Expenditure	81.10	81.10
	3	Net Profit/(Loss)	431.84	431.84
	4	Earnings Per Share	7.20	7.20
	5	Total Assets	6825.92	6825.92
	6	Total Liabilities	6825.92	6825.92
	7	Net Worth	6789.56	6789.56
	8	Any other financial item(s) (as felt appropriate by the management)	NIL	NIL
II.	Audit Qualification (each audit qualification separately):			
	a.	Details of Audit Qualification:		N
	b.	Type of Audit Qualification : Qualified Opinion / Disclaimer of Opinion / Adverse Opinion		N
	c.	Frequency of qualification: Whether appeared first time / repetitive / since how long continuing		N
	d.	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:		N
	e.	For Audit Qualification(s) where the impact is not quantified by the auditor:		N
		(i) Management's estimation on the impact of audit qualification:		N
		(ii) If management is unable to estimate the impact, reasons for the same:		N
		(iii) Auditors' Comments on (i) or (ii) above:		N
III.	Signatories:			
	CEO/Managing Director			
	CFO			
	Audit Committee Chairman			
	Statutory Auditor			
	Place: KANPUR			
	Date: 13.05.2025			