



KAY POWER AND PAPER LIMITED

Reg off:- Gat No. 454/457, Village Borgaon, Tal./Dist. Satara - 415 519
Website- www.kaypowerandpaper.com Email- kppl.secretarial@gmail.com
CIN- L21099MH1991PLC061709

Ref. No: KPPL/BSE/ 34/2021-22

Date –13/11/2021

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 November 2021, adopted the Un-Audited Financial Results for the Quarter and half year ended 30" Sept. 2021 and statement asset and liabilities for the half year ended 30th September 2021. The copy of the adopted un-audited financial results for the Quarter and half year ended 30" September, 2021 and statement asset and liabilities with cash flow statement for the half year ended 30th September, 2021 along with limited review report under regulation 33 of the (LODR) Regulation, 2015 is enclosed for your necessary action.

You may have requested to note and take necessary action.

Thanking You,

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



SAGAR MOHITE
(Company Secretary &
Compliance Officer)



KAY POWER AND PAPER LTD.

(Formerly Kay Pulp and Paper Mills Ltd.)

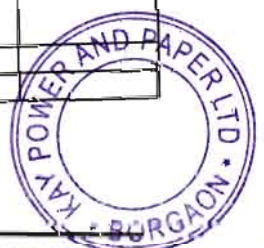
Regd. Office & Work : Gat No. 454/457, A/P. Bargaon, Tal./Dist. Satara - 415519.

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

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

Statement of Standalone Un- Audited Financial Results for the quarter and half year ended 30th Sept ,2021

PARTICULARS	Quarter ended			Half Year Ended		Rs. In Lacs
	30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	Year Ended
	Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
I Revenue From Operations						
Revenue from operations (Net of GST)	776.76	315.07	387.26	1091.83	534.40	2023.30
II Other income	1.12	0.09	0.09	1.21	0.18	249.27
III Total Revenue (I+II)	777.88	315.16	387.35	1093.04	534.58	2272.57
IV Expenses						
a Cost of materials consumed	616.28	192.14	225.51	808.42	309.83	1518.69
b Purchases of stock-in-trade						
c Changes in inventories of finished goods, work-in-progress and stock-in-trade	-8.49	6.89	3.08	-1.6	16.42	11.91
d Employee benefit expense	21.38	17.65	18.98	39.03	35.28	80.3
e Finance costs	0.36	0.01	0.07	0.37	0.41	0.67
f Depreciation and amortisation expense	20.89	20.88	21.00	41.77	42.00	83.53
g Other Expenses						
1. Manufacturing	126.72	63.39	120.68	190.11	157.32	399.51
2. Selling & Administrative Expenses	48.26	36.90	42.04	85.16	65.40	171.86
Total other expenses (1+2)	174.98	100.29	162.72	275.27	222.72	571.37
Total expenses (a to g) (IV)	825.4	337.86	431.36	1163.26	626.66	2266.47
V Profit before exceptional items and tax (III-IV)	-47.52	-22.70	-44.01	-70.22	-92.08	6.10
VI Exceptional items (Loss on sale of Assets of Power Division)			0		0	0
VII Profit before tax (V-VI)	-47.52	-22.70	-44.01	-70.22	-92.08	6.10
VIII Tax Expense						
1. Current tax						
2. Deferred tax						
Total tax expenses						
IX Net Profit (Loss) for the period from continuing operations(VII-VIII)	-47.52	-22.70	-44.01	-70.22	-92.08	6.10
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)	-47.52	-22.70	-44.01	-70.22	-92.08	6.10
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						
(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)	-47.52	-22.70	-44.01	-70.22	-92.08	6.10
XVI Paid-up Equity Share capital Face Value at Rs. 10/- per share	1064.00	1064.00	1064.00	1064.00	1064.00	1064.00
XVII Earnings per equity share (for Discontinued operations)						
Basic -						
Diluted-						



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				
	Diluted earnings (loss) per share from continuing and discontinued operations				

NOTES :

- 1 The above Un- audited financial results for the quarter and half year ended 30th Sept, 2021 has been re and approved by the Board of Directors at their meeting held on 13th November 2021
- 2 The figures for previous period have been recast and regrouped wherever necessary to confirm the current

Place : Satara
Date : 13th Nov, 2021



For, KAY POWER AND PAPER LTD.

Niraj Chandra
Niraj Chandra
Chairman and Managing Director



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Standalone Statement of Assets and Liabilities As at 30th Sept, 2021 Amt in R.s.

Sr. No	Particulars	As at 30.09.2021	As at 31.03.2021
		Un-Audited	Audited
B	ASSETS		
1	Non current assets		
	a) Fixed Assets(Property, Plant and Equipment)	122674312	126850832
	b) Capital work-in-progress	0	0
	c) Investment Property		
	d) Goodwill		
	e) Other Intangible assets	1400	1400
	f) Intangible assets under development		
	g) Biological Assets other than bearer plants		
	h) Financial Assets		
	i) Investments	31500	31500
	ii) Trade receivables	2414357	2414357
	iii) Loans	4937937	4279235
	i) Deferred tax assets (net)		
	j) Other non-current assets	589941	589941
	Sub Total Non Current Assets	130649447	134167265
2	Current Assets		
	a) Inventories	56342041	50784001
	b) Financial Assets		
	(i) Investments	11058933	11535000
	(ii) Trade receivables	13708594	22938797
	(iii) Cash and cash equivalents	337000	23459
	(iv) Bank balances other than (iii) above	7270565	7122649
	(v) Loans		0
	(vi) Others (to be specified)		
	(c) Current Tax Assets (Net)		
	(d) Other current assets	100000	100000
	Sub Total - Current Assets	88817133	92503906
	TOTAL ASSETS	219466580	226671171
A	EQUITY AND LIABILITIES		
	EQUITY		
	(a) Equity Share capital	106400000	106400000
	(b) Other Equity	(108783229)	-101760839
	LIABILITIES		
1	Non current liabilities		



	(a) Financial Liabilities		
	(i) Borrowings	181685688	181685688
	(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	0	157109
	(ii) Trade payables	36718043	36118706
	(iii) Other financial liabilities (other than those specified in item (c))		
	(b) Other current liabilities	2338793	3004701
	(c) Provisions	1107285	1065806
	(d) Current Tax Liabilities (Net)		
	TOTAL-EQUITY AND LIABILITIES	219466580	226671171

0

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FOR KAY POWER AND PAPER LTD



Niraj Chandra

Niraj Chandra
Chairman and Managing Director

Place Satara
Date 13-11-21



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Kay Power and Paper Limited

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPT. 2021 *Rs in Lacs.*

	30th Sept, 2021	31st March 2021
A. Cash flow Operating Activities	Rupees	Rupees
Net profit/(loss) Before Tax	-70.22	6.10
Adjustment for Depreciation	41.77	83.53
Add expenses related to non- operating Activities (Loss on sale of assets)		0.00
Interest and Bank Charges		0.00
Operating Profit/(Loss) Before working capital changes	-28.45	89.63
(Increase)/Decrease in current Assets	34.90	-124.58
Inventories	-55.58	-67.80
Trade Receivable	92.30	60.77
Long term Loans and advances	-6.59	-2.20
Short terms Loans and advances	0.00	0.00
(Increase)/Decrease in other Current Assets	4.76	-115.35
Increase/ (Decrease) in Current Laibilities	-0.25	91.09
Trade payable	5.99	87.32
other Laibilities	-6.66	-3.10
Provisions	0.41	6.87
Cash Generated form Operations	6.19	56.14
Less Tax Paid	0	0.00
Net cash form Operating Activities	6.19	56.14
B. Cash Flow form Investing Activities		
(Purchase) / of fixed Assets		0.00
Sale of Fixed Assets		0.00
Net Cash Flow from Investing Activities		0.00
C. Cash Flow From Financial Activities		
Increase / (Decrease) in Borrowing	-1.57	0.00
Interest Paid		0.00
Net Cash Flow from Financial Activities	-1.57	0.00
Net Increase in Cash and cash Equivalent	4.623	56.14
cash and cash equivalents at beginning of period		15.32
	71.46	
cash and cash equivalents at End of period	76.08	71.46

Note:- This cash flow statement is prepared as per 34 (2) (c) of SEBI (LODR) Regulation,

For, Kay Power and Paper Limited

Date:- 13/11/2021

Place:- Satara



Niraj Chandra
Niraj Chandra
Managing Director

a. c. doshi & co.

Chartered Accountants

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 quarter and half year ended 30th Sept, 2021. 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 A.C. Doshi & Co.*
Chartered Accountants



Abhijit C. Doshi
Abhijit C. Doshi
Proprietor (M. No. 103730)
Place of signature: - Satara
Date: - 13/11/2021

UDIN No - 21103730AAAAJA 9729

*Note: - We, auditors of the company are not under the peer review process nor holds a valid certificate issued by the Peer Review Board of the Institute of Chartered Accountants of India.