



# 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 - 415 519.

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Website : www.kaypowerandpaper.com, CIN : L21099MH1991PLC061709

## Statement of Standalone Un-Audited Financial Results for the quarter and nine months ended 31st Dec, 2019

(Rs. In lac )

Sr.No.	Particulars	Quarter ended			9 months ended		Year Ended
		31.12.2019	30.09.2019	31.12.2018	31.12.2019	31.12.2018	31.03.2019
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
I	<b>Revenue From Operations</b>						
	Revenue from operations (Net of GST Duty)	596.63	693.51	1142.52	2225.02	2851.38	3962.63
II	Other income	0.82	61.2	3.18	91.13	83.09	969.98
	<b>Total Revenue</b>	<b>597.45</b>	<b>754.71</b>	<b>1145.70</b>	<b>2316.15</b>	<b>2934.47</b>	<b>4932.61</b>
III	<b>Total Revenue (I+II)</b>	<b>597.45</b>	<b>754.71</b>	<b>1145.70</b>	<b>2316.15</b>	<b>2934.47</b>	<b>4932.61</b>
IV	<b>Expenses</b>						
a	Cost of materials consumed	390.34	459.83	830.3	1497.05	1981.86	2638.34
b	Purchases of stock-in-trade						
c	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-2.84	-3.87	-10.29	-4.54	-14.61	-7.48
d	Employee benefit expense	30.02	30.47	29.75	89.79	97.17	128.32
e	Finance costs	0.24	14.41	7.79	18.78	54.54	131.13
f	Depreciation and amortisation expense	21.00	21.00	21.50	63.00	64.50	83.06
g	Other Expenses						
	1. Manufacturing	108.25	163.7	127.19	456.65	452.64	687.85
	2. Selling & Administrative Expenses	53.33	66.56	118.65	194.10	239.42	311.18
	Total other expenses (1+2)	161.58	230.26	245.84	650.75	692.06	999.03
	<b>Total expenses (a to g) (IV)</b>	<b>600.34</b>	<b>752.10</b>	<b>1124.89</b>	<b>2314.83</b>	<b>2875.52</b>	<b>3972.40</b>
V	<b>Profit before exceptional items and tax (III-IV)</b>	<b>-2.89</b>	<b>2.61</b>	<b>20.81</b>	<b>1.32</b>	<b>58.95</b>	<b>960.21</b>
VI	Exceptional items		0				952.03
VII	<b>Profit before tax (V-VI)</b>	<b>-2.89</b>	<b>2.61</b>	<b>20.81</b>	<b>1.32</b>	<b>58.95</b>	<b>8.18</b>
VIII	<b>Tax Expense</b>						
	1. Current tax						-1.51
	2. Deferred tax						
	<b>Total tax expenses</b>						-
IX	<b>Net Profit (Loss) for the period from continuing operations(VII-VIII)</b>	<b>-2.89</b>	<b>2.61</b>	<b>20.81</b>	<b>1.32</b>	<b>58.95</b>	<b>6.67</b>
X	Profit (loss) from discontinuing operations before tax						
XI	Tax expense of discontinuing						
XII	Net profit (loss) from discontinuing operation (after						
XIII	Profit (loss) for period (IX-XII)	2.89	2.61	20.81	1.32	58.95	6.67
XIV	Other Comprehensive Income	0	0	0	0	0	0
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						
XV	Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and other Comprehensive Income for	-2.89	2.61	20.81	1.32	58.95	6.67
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	<b>Earnings per equity share (for continuing operations)</b>						
	Basic -	-0.03	0.02	0.20	0.01	0.55	0.06
	Diluted-	-0.03	0.02	0.20	0.01	0.55	0.06
XVIII	<b>Earnings per equity share (for Discontinued operations)</b>						
	Basic				-		-
	Diluted				-		-
XIV	<b>Earnings per equity Share (continuing and discontinued operations)</b>						
	Basic earnings (loss) per share from continuing and discontinued operations	-0.03	0.02	0.20	0.01	0.55	0.06
	Diluted earnings (loss) per share from continuing and discontinued operations	-0.03	0.02	0.20	0.01	0.55	0.06

**NOTES :**

- 1 The above Un- audited financial results for the quarter and Nine months ended 31st December 2019 has been reviewed by audit committee and approved by the Board of Directors at their meeting held on 11th February 2020
- 2 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 :11th February 2020

**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 nine months ended 31<sup>st</sup> December, 2019. 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



*Test*  
Abhijit C. Doshi  
Proprietor (M. No. 103730)  
Place of signature: - Satara  
Date: - 11/02/2020

\*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.

VDIN No. - 20103730AAAA B97887