



KEY CORP LIMITED

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

CIN-L65921 UP1985 PLC007547

GSTIN : 09AAACK5574A1ZP

e-mail : keycorpltd@gmail.com

Ref: KCL/2026-27/Misc./VKP/160/

Date: 21.10.2026

8604627809

The Deputy General Manager
Corporate Relationship Department
The Stock Exchange Mumbai
1st Floor, Trading Wing,
Rotenda Building
P.J. Towers,
Dalal Street,
MUMBAI - 400001

Dear Sir,

Script Code No. 507948

We are pleased to inform you that the Board of Directors of the Company in their meeting held on today i.e. Wednesday the 21st October, 2026 has approved the Unaudited Financial Results of the Company for the 2nd Quarter ended 30.09.2026. We forward herewith the copy of the same along with 2nd quarter review report of the Auditors for your perusal and record. We are also submitting herewith additional detail as per regulation 30 of SEBI (LODR) regulation 2015 as required for Corporate Announcement.

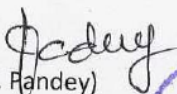
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|---|--------------------------|
| 1. Date of Meeting | : 21.10.2026 |
| 2. Start date and time of board meeting | : 21.10.2026 at 11:00 AM |
| 3. End date and time of board meeting | : 21.10.2026 at 11:30 AM |

Please confirm the receipt.

Thanking you,

Yours faithfully,

For Key Corp Limited


(V.K. Pandey)
Joint Secretary

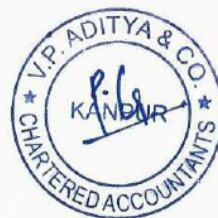


Encls: As Above

Limited Review Report on unaudited Quarterly and Half yearly financial results for the period from 1st April 2026 to 30th September, 2026 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, 2026 and half year for the period from 1st April 2026, to 30th September, 2026 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 (the 'Listing Regulations').
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 applicable to the NBFC ('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



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.

Place: KANPUR

Date: 21.10.2026

For V.P. Aditya & Co.

Chartered Accountants

(FRN: 000542C)



Prashant Gupta

(CA PRASHANT KUMAR GUPTA)

Partner

M. No: 458486

UDIN: 26458486JTAG09755



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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30th SEPTEMBER, 2026

(₹ In Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026 (Reviewed)	30.06.2026 (Reviewed)	30.09.2025 (Reviewed)	30.09.2026 (Reviewed)	30.09.2025 (Reviewed)	31.03.2026 (Audited)
	Revenue from operations						
(i)	Interest Income	10.15	7.74	8.15	17.89	16.19	31.35
(ii)	Dividend Income	0.00	0.00	0.00	0.00	0.00	3.51
(iii)	Net Gain on Fair Value Changes	-	937.97	(245.48)	823.68	554.68	-
(iv)	Management Fees	0.47	0.13	0.63	0.60	1.30	2.62
(I)	Total Revenue from operations	10.62	945.84	(236.70)	842.17	572.17	37.48
(II)	Other Income	0.04	0.00	0.00	0.04	0.00	0.09
(III)	Total Income (I+II)	10.66	945.84	(236.70)	842.21	572.17	37.57
	Expenses						
(i)	Fees and Recovery Expenses	0.27	0.19	0.39	0.46	0.58	1.27
(ii)	Employee Benefit Expenses	9.57	8.76	10.24	18.33	19.35	39.83
(iii)	Net Loss on Fair Value Changes	114.29	-	-	-	-	232.76
(iv)	Depreciation, amortization and impairment	1.16	1.12	1.18	2.28	2.36	4.78
(v)	Other Expenses	7.79	11.37	6.51	19.16	17.69	29.81
(IV)	Total Expenses(IV)	133.08	21.44	18.32	40.23	39.98	308.45
(V)	Profit/(loss) Before Exceptional Items and Tax (III - IV)	(122.42)	924.40	(255.02)	801.98	532.19	(270.88)
(VI)	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
(VII)	Profit/(loss) Before Tax (V +VI)	(122.42)	924.40	(255.02)	801.98	532.19	(270.88)
(VIII)	Tax Expense:	-	-	-	-	-	-
(1)	Current Tax	-	-	-	-	-	0.00
(2)	Deferred Tax	-	-	-	-	-	(0.04)
(IX)	Profit/(loss) for the period from Continuing Operations (VII-VIII)	(122.42)	924.40	(255.02)	801.98	532.19	(270.84)
(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)	(122.42)	924.40	(255.02)	801.98	532.19	(270.84)
(XII)	Other Comprehensive Income	-	-	-	-	-	-
(A) (i)	Items that will not be reclassified to Profit or Loss	(114.43)	937.97	(240.98)	823.54	551.09	(248.04)
(ii)	Income Tax relating to items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
	Subtotal (A)	(114.43)	937.97	(240.98)	823.54	551.09	(248.04)





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(B) (i)	Items that will be reclassified to Profit or Loss	132.27	(937.97)	251.32	(805.70)	(548.76)	266.68
(ii)	Income Tax relating to items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	Subtotal (B)	132.27	(937.97)	251.32	(805.70)	(548.76)	266.68
	Other Comprehensive Income for the period (A+B)	17.84	0.00	10.34	17.84	2.33	18.64
(XIII)	Total Comprehensive Income for the period (XI+XII) (Comprising Profit / (loss) and other comprehensive Income for the period)	(104.58)	924.40	(244.68)	819.82	534.52	(252.20)
(XIV)	Paid-up Equity Share Capital (Face Value ₹ 10/- per share)	600.00	600.00	600.00	600.00	600.00	600.00
(XV)	Earnings Per Equity Share (Not annualised for the interim periods)	-	-	-	-	-	-
	Basic & Diluted (₹) (Excluding Other Comprehensive Income)	(2.04)	15.41	(4.25)	13.37	8.87	(4.51)
	Basic & Diluted (₹) (Including Other Comprehensive Income)	(1.74)	15.41	(4.08)	13.66	8.91	(4.20)

i) Figures in the bracket are negative.

ii) Notes to Statement of Unaudited financial results for the Quarter and half year ended 30th September, 2026 annexed as Annexure 'A'.

Place : KANPUR

Dated : 21.10.2026



For and on behalf of the Board of Directors of

KEY CORP LIMITED

CIN: L65921UP1985PLC007547



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



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Annexure 'A': - Notes to Statement of Unaudited financial results for the Quarter & half year ended 30th September, 2026.

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 material 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, 2026.

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>.

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, 2026 and the half year for the period from 1st April, 2026 to 30th September, 2026 has been carried out by the 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.





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4. During the Quarter and half year ended 30th September, 2026, the Company does not have any stress loans which is required 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 of the Listing Regulations is made in **Annexure 1 to 3**.
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 1 to 3 form an Integral part 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 21.10.2026.



For and on behalf of the Board of Directors of

KEY CORP LIMITED

CIN: -L65921UP1985PLC007547

Date: 21.10.2026

Place: Kanpur



G.D. Maheshwari
G.D. Maheshwari

Whole Time Director

(DIN: 00235209)



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ANNEXURE 1 : Statement of Assets and Liabilities as at 30th September-2026

(₹ in Lakhs)

Sr. No.	Particulars	As at	
		30.09.2026 (Unaudited)	31.03.2026 (Audited)
	ASSETS		
(1)	Financial Assets		
(a)	Cash and Cash Equivalents	37.16	23.19
(b)	Receivables		
	(I) Trade Receivables	3.78	2.07
(c)	Loans	149.07	153.57
(d)	Investments	7149.87	6344.16
	Total Financial Assets	7339.88	6523.00
(2)	Non-Financial Assets		
(a)	Current Tax Assets (Net)	0.60	0.59
(b)	Deferred Tax Assets (Net)	7.56	7.56
(c)	Property, Plant and Equipment	36.76	38.63
(d)	Other Non-Financial Assets	5.90	1.23
	Total Non-Financial Assets	50.82	48.00
	Total Assets	7390.70	6571.00
	LIABILITIES AND EQUITY		
	LIABILITIES		
(1)	Financial Liabilities		
(a)	Payables		
	(1) Trade Payables	2.27	1.96
(b)	Deposits		
(c)	Other Financial Liabilities	0.91	1.95
	Total Financial Liabilities	3.18	3.91
(2)	Non-Financial Liabilities		
(a)	Provisions	30.26	29.31
(b)	Other Non-Financial Liabilities	0.07	0.42
	Total Non-Financial Liabilities	30.33	29.73
	Total Liabilities	33.51	33.64
(3)	EQUITY		
(a)	Equity Share Capital	600.00	600.00
(b)	Other Equity	6757.19	5937.36
	Total Equity	7357.19	6537.36
	Total Liabilities and Equity	7390.70	6571.00

Place : Kanpur
Dated :21.10.2026



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

CIN: L65921UP1985PLC007547



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



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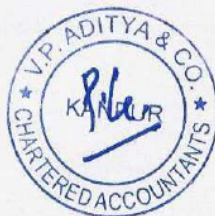
Annexure 2: CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2026

(₹ In Lakhs)

PARTICULARS	HALF YEAR ENDED 30th SEPTEMBER, 2026	YEAR ENDED 31st MARCH, 2026
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	801.98	(270.88)
Add: Depreciation, amortisation and impairment	2.28	4.78
Less: Dividend from Mutual Funds	0.00	(3.51)
Less: Gain from Mutual Funds Units	(17.98)	(33.92)
Less: Profit on Sale of Property, Plant & Equipment	0.00	(0.06)
Add: Provision for Standard Asset	0.00	0.03
Add: Provision for Sub-Standard Asset	0.00	1.21
Less: Interest received from KESCO	(0.04)	0.00
Less: Balance Written Off/ Back	0.00	(0.03)
Less: Net (gain)/loss on fair value changes on investment	(805.70)	266.68
Operating profit before working capital changes	(19.46)	(35.68)
movements in working capital:		
(Increase)/decrease in loans on vehicle	2.81	(21.05)
(Increase)/decrease in current assets and advances	(4.67)	(0.06)
Increase/(decrease) in provision for gratuity	0.54	0.72
Increase/(decrease) in Payables & Other Non- Financial Liabilities	(0.66)	(3.44)
Cash generated from operations	(1.98)	(23.83)
Direct taxes paid (net of refunds)	0.00	(0.35)
Net cash flows from/(used in) operating activities (A)	(21.44)	(59.86)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Investments (Mutual Funds)	0.00	(20.00)
Sale of Investments (Mutual Funds)	35.82	72.56
Dividend Received on Mutual Funds	0.00	3.51
Purchase of Property, Plant & Equipment	(0.41)	(6.73)
Sale of Property, Plant & Equipment	0.00	0.30
Net cash flows from/(used in) investing activities (B)	35.41	49.64
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)	13.97	(10.22)
Cash and cash equivalents at the beginning	23.19	33.41
Cash and cash equivalents at the end of the year	37.16	23.19
Cash and cash equivalents at the end of the year		
i) Cash on hand	0.05	0.85
ii) Balances with banks (of the nature of cash and cash equivalents)	37.11	22.34
Total	37.16	23.19

For and on behalf of Key Corp Limited

CIN : L65921UP1985PLC007547



G.D. Maheshwari

(DIN:00235209)

(Executive Director)



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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

(₹ in Lakhs)

Sr. No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026 (Reviewed)	30.06.2026 (Reviewed)	30.09.2025 (Reviewed)	30.09.2026 (Reviewed)	30.09.2025 (Reviewed)	31.03.2026 (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)	-	-	-	7357.19	7324.08	6537.36
9	Net Profit After Tax (₹ in lakhs)	(122.42)	924.40	(255.02)	801.98	532.19	(270.84)
10	Earnings Per Equity Share (Not annualised for the interim periods)						
	Basic (₹) & Diluted (₹) (Excluding OCI)	(2.04)	15.41	(4.25)	13.37	8.87	(4.51)
	Basic (₹) & Diluted (₹) (Including OCI)	(1.74)	15.41	(4.08)	13.66	8.91	(4.20)
11	Current Ratio (in times)	12.69	10.06	2.32	12.69	2.32	6.48
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	NA	NA	NA	NA	NA	NA
15	Total Debts to Total Assets	NA	NA	NA	NA	NA	NA
16	Debtors Turnover	NA	NA	NA	NA	NA	21.29
17	Inventory Turnover	NA	NA	NA	NA	NA	NA
18	Operating Margin (%)	NA	NA	NA	NA	NA	(1.83)
19	Net Profit Margin (%)	(1152.73)	97.73	(107.74)	95.23	93.01	(720.95)
20	Sector Specific Equivalent Ratios						
	Capital Adequacy Ratio (%)	-	-	-	-	-	130.97
	Gross NPA Ratio (%)	Nil/NA	9.09	Nil/NA	Nil/NA	Nil/NA	7.86
	Net NPA Ratio (%)	Nil/NA	8.18	Nil/NA	Nil/NA	Nil/NA	7.07
	NPA Provision Coverage Ratio (%)	Nil/NA	10.00	Nil/NA	Nil/NA	Nil/NA	10.00
	Liquidity Coverage Ratio (%)	NA	NA	NA	NA	NA	NA
21	Return on Networth	-	-	-	10.90%	7.27%	-4.14%

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 /(Loss) 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 : 21.10.2026
Place : KANPUR



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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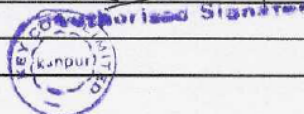
ANNEXURE I

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

Statement on Impact of Audit Qualifications for the Financial Half year ended 30th September, 2026 [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 (₹)	84221356.89	84221356.89
	2	Total Expenditure (₹)	4022785.84	4022785.84
	3	Net Profit/(Loss) (₹)	80198571.06	80198571.06
	4	Earnings Per Share (₹ in Laks)	13.37	13.37
	5	Total Assets (₹ in Laks)	7390.70	7390.70
	6	Total Liabilities (₹ in Laks)	33.51	33.51
	7	Net Worth (₹ in Laks)	7357.19	7357.19
	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:
	☐ CEO/Managing Director ☐ CFO ☐ Audit Committee Chairman ☐ Statutory Auditor  

Place KANPUR

Date 21.10.2026