



Regd. Office:  
**KPT Industries Ltd.**  
Gat No. 320, Mouje Agar,  
A/P & Taluka: Shirol - 416 103,  
Dist. Kolhapur, Maharashtra, India.

T: +91-231-2689900  
F: +91-231-2689946  
E: kpt.ho@kpt.co.in  
CIN: L29130MH1976PLC019147

**KPT** POWER TOOLS  
**KPT** BLOWERS  
**KPT** E VEHICLES  
[www.kpt.co.in](http://www.kpt.co.in)

KPT/SECR/STEX/23-24

[www.listing.bseindia.com](http://www.listing.bseindia.com)

4<sup>th</sup> November, 2023

**BSE Limited**

Corporate Relationship Department  
2<sup>nd</sup> Floor, New Trading Ring,  
P.J. Towers, Dalal Street.  
**MUMBAI 400 001**

Dear Sir,

**Sub: - Unaudited Financial Results for the Quarter ended on 30<sup>th</sup> September, 2023.**

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the Unaudited Financial Results for the quarter ended on 30<sup>th</sup> September, 2023.

The said results have been approved & taken on record by the Board of Directors in its meeting held on Saturday, 4<sup>th</sup> November, 2023.

The Board Meeting commenced at 11.30 A.M. and concluded at 12:30 P.M.

Thanking you,

Yours faithfully,  
For **KPT Industries Limited**

Aishwarya Toraskar  
**COMPANY SECRETARY & COMPLIANCE OFFICER**  
Membership No: A 54931

Encl: - a/a.



ISO 9001 : 2015  
www.tuv.com  
ID 9105025274

**INTERNATIONAL BUSINESS DIVISION:** Regd. Office:

**KPT Industries Ltd.**

Gat No. 320, Mouje Agar,  
A/P & Taluka: Shirol - 416 103,  
Dist. Kolhapur, Maharashtra, India.

T: +91-231-2689900  
F: +91-231-2689946  
E: export.kpt@kpt.co.in  
CIN: L29130MH1976PLC019147

## KPT Industries Limited

Regd. Office : Gat No. 320, Mauje Agar, Taluka Shirol - 416 103, Dist. Kolhapur

Tel: (0231) 2689900 Fax (0231) 2689946

CIN: L29130MH1976PLC019147

Un- audited financial results for the quarter and half year ended on 30th September, 2023



(Rs. In lakhs except EPS)

Sr. No.	Particulars	Quarter Ended on			Half Year Ended on		Year Ended
		30/09/2023	30/06/2023	30/09/2022	30/09/2023	30/09/2022	31/03/23
		(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
1	<b>Income :</b>						
	a) Revenue from operations	3,739.67	3,778.68	3735.91	7,518.35	6,980.58	14,976.08
	b) Other Income	12.71	13.27	17.90	25.98	32.49	67.65
	<b>Total Income</b>	<b>3,752.38</b>	<b>3,791.95</b>	<b>3,753.81</b>	<b>7,544.33</b>	<b>7,013.07</b>	<b>15,043.73</b>
2	<b>Expenditure:</b>						
	a) Cost of Materials Consumed	691.17	959.31	1116.86	1,650.48	1,891.50	4,176.76
	b) Purchase of Stock in Trade	1,812.56	1,799.05	1231.61	3,611.61	2,707.14	5,624.15
	c) Changes in Inventories of Finished Goods, Work in Process and Stock in Trade	(228.90)	(417.25)	96.44	(646.15)	(37.59)	(69.28)
	d) Employees Benefit Expense	340.53	371.11	305.13	711.64	578.29	1,271.42
	e) Finance Cost	104.93	106.46	101.42	211.39	183.70	433.50
	f) Depreciation and Amortisation Expense	77.92	76.39	74.66	154.31	148.69	302.32
	g) Other Expenses	552.67	544.05	508.79	1,096.72	1,018.47	2,105.12
	<b>Total Expenditure</b>	<b>3,350.88</b>	<b>3,439.12</b>	<b>3,434.91</b>	<b>6,790.00</b>	<b>6,490.20</b>	<b>13,843.99</b>
3	<b>Profit / ( Loss ) Before Exceptional Items ( 1 - 2 )</b>	<b>401.50</b>	<b>352.83</b>	<b>318.90</b>	<b>754.33</b>	<b>522.87</b>	<b>1,199.74</b>
4	<b>Exceptional Item</b>	-	-	-	-	-	-
5	<b>Profit / ( Loss ) Before Tax</b>	<b>401.50</b>	<b>352.83</b>	<b>318.90</b>	<b>754.33</b>	<b>522.87</b>	<b>1,199.74</b>
6	Tax Expense	105.61	89.19	82.55	194.80	129.03	357.71
7	<b>Profit / ( Loss ) for the period ( 5-6 )</b>	<b>295.89</b>	<b>263.64</b>	<b>236.35</b>	<b>559.53</b>	<b>393.84</b>	<b>842.03</b>
8	<b>Other Comprehensive Income/(Expense) Net of Tax</b>						
	a) Items that will not be reclassified to Profit or Loss	(0.75)	(0.75)	0.64	(1.50)	1.27	(2.96)
	- Remeasurement gain / (loss) on defined benefit obligation ( Net of Tax)	(0.75)	(0.75)	0.64	(1.50)	1.27	(2.96)
	b) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	Total other comprehensive income/(Expense), Net of tax (a + b)	(0.75)	(0.75)	0.64	(1.50)	1.27	(2.96)
9	<b>Total Comprehensive income for the period (7+8 )</b>	<b>295.14</b>	<b>262.89</b>	<b>236.99</b>	<b>558.03</b>	<b>395.11</b>	<b>839.07</b>
10	<b>Paid up Equity Share Capital</b> ( face value Rs. 5/- each )	170.00	170.00	170.00	170.00	170.00	170.00
11	<b>Other Equity</b>	-	-	-	-	-	4,215.08
12	<b>Earning per share ( Face value of Rs. 5/- each )</b> Basic & Diluted ( But not annualised )	8.70	7.75	6.95	16.46	11.58	24.77



1. Segmentwise Revenue, Results and Capital Employed							(Rs. In lakhs)
Sr. No.	Particulars	Quarter Ended on			Half Year Ended on		Year Ended
		30/09/2023	30/06/2023	30/09/2022	30/09/2023	30/09/2022	31/03/23
		(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
1	<b>Segment Revenue</b>						
	a) Power Tools	2,846.36	2,949.46	2446.16	5795.82	4903.22	9,961.22
	b) Blowers	726.56	684.03	756.33	1410.59	1412.63	2,879.61
	c) Windmills	34.23	22.61	20.85	56.84	47.02	58.43
	d) E-Vehicles	132.52	122.58	512.57	255.10	617.71	2,076.82
	<b>Total</b>	<b>3,739.67</b>	<b>3,778.68</b>	<b>3735.91</b>	<b>7518.35</b>	<b>6980.58</b>	<b>14,976.08</b>
	Less : Inter Segment Revenue	-	-	-	-	-	-
	<b>Net Sales / Income from operations</b>	<b>3,739.67</b>	<b>3,778.68</b>	<b>3735.91</b>	<b>7518.35</b>	<b>6980.58</b>	<b>14,976.08</b>
2	<b>Segment Results - Profit /( Loss) before tax &amp; interest from each segment</b>						
	a) Power Tools	417.37	384.41	321.79	801.78	587.60	1,257.05
	b) Blowers	147.26	171.56	162.01	318.82	256.16	518.15
	c) Windmills	12.47	2.56	2.87	15.03	8.81	(22.07)
	d) E-Vehicles	41.18	10.78	42.42	51.96	63.84	351.67
		<b>618.28</b>	<b>569.31</b>	<b>529.09</b>	<b>1187.59</b>	<b>916.41</b>	<b>2,104.80</b>
	Less:-						
	i) Interest	104.93	106.46	101.42	211.39	183.70	433.50
	ii) Other un-allocable expenditure	124.56	123.29	126.67	247.85	242.33	539.21
	Add :-						
	i) Un- allocable income	12.71	13.27	17.90	25.98	32.49	67.65
	<b>Profit / ( Loss ) Before Exceptional Items</b>	<b>401.50</b>	<b>352.83</b>	<b>318.90</b>	<b>754.33</b>	<b>522.87</b>	<b>1,199.74</b>
	<b>Exceptional Item :</b>	-	-	-	-	-	-
	<b>Profit / ( Loss ) Before Tax</b>	<b>401.50</b>	<b>352.83</b>	<b>318.90</b>	<b>754.33</b>	<b>522.87</b>	<b>1,199.74</b>
3	<b>Capital Employed ( Segment Assets - Segment Liabilities)</b>						
	a) Power Tools	4936.78	4,765.53	4645.18	4936.78	4645.18	4,160.26
	b) Blowers	1872.49	1,843.57	1308.30	1872.49	1308.30	1,423.72
	c) Windmills	229.29	229.38	258.80	229.29	258.80	223.37
	d) E-Vehicles	804.37	825.58	1493.80	804.37	1493.80	907.91
	e) Unallocated	537.28	593.25	560.85	537.28	560.85	537.25
	<b>Total</b>	<b>8,380.21</b>	<b>8,257.31</b>	<b>8266.93</b>	<b>8380.21</b>	<b>8266.93</b>	<b>7,252.51</b>





2. Disclosure of Statement of Assets and Liabilities as per clause 41 (I) (ea) of the listing agreement for the half year ended on 30th September, 2023

(Rs. In lakhs)

Particulars	30/09/2023	31/03/2023
	Un-audited	Audited
<b>ASSETS :</b>		
<b>I. Non-current assets</b>		
(a) Property, plant and equipment	2106.40	2162.04
(b) Right of Use Asset	125.85	120.22
(c) Capital work-in-progress	313.11	4.13
(d) Investment property	171.61	172.08
(e) Other Intangible assets	2.35	1.82
(f) Intangible assets under development	17.10	11.00
(g) Financial assets		
(i) Investments	35.65	40.65
(ii) Trade receivables	-	-
(ii) Loans	-	-
(iii) Others	86.07	82.73
(h) Other non-current assets	99.52	37.12
<b>Total Non-Current Assets</b>	<b>2957.66</b>	<b>2631.79</b>
<b>II. Current assets</b>		
(a) Inventories	4379.08	3397.99
(b) Financial assets		
(i) Investments	-	-
(ii) Trade receivables	2810.60	2935.34
(iii) Cash and cash equivalents	44.18	27.44
(iv) Bank balance other than (iii) above	315.30	268.25
(v) Loans	-	-
(vi) Others	12.47	7.97
(c) Current Tax Assets ( Net )	-	-
(d) Other current assets	289.76	307.22
<b>Total Current Assets</b>	<b>7851.39</b>	<b>6944.21</b>
<b>Total Assets</b>	<b>10809.05</b>	<b>9576.00</b>
<b>EQUITY AND LIABILITIES :</b>		
<b>Equity</b>		
(a) Equity share capital	170.00	170.00
(b) Other equity	4722.10	4215.08
<b>Total Equity</b>	<b>4892.10</b>	<b>4385.08</b>
<b>Liabilities</b>		
<b>I. Non-current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	788.65	721.42
(ii) Lease liability	98.16	92.26
(iii) Trade payables		
Dues to Micro & Small Enterprises	-	-
Dues to Other than Micro & Small Enterprises	-	-
(iv) Other financial liabilities	70.56	66.96
(b) Provisions	37.71	28.04
(c) Deferred tax liabilities ( Net )	26.22	31.92
(d) Other non-current liabilities	-	-
<b>Total Non-Current Liabilities</b>	<b>1021.30</b>	<b>940.60</b>
<b>II. Current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	2708.87	2154.73
(ii) Lease Liability	26.41	26.41
(iii) Trade payables		
Dues to Micro & Small Enterprises	62.88	54.70
Dues to Other than Micro & Small Enterprises	885.60	826.31
(v) Other financial liabilities	979.12	862.04
(b) Other current liabilities	85.85	172.38
(c) Provisions	89.19	82.64
(d) Current Tax Liabilities ( Net )	57.73	71.11
<b>Total Current Liabilities</b>	<b>4895.65</b>	<b>4250.32</b>
<b>Total Equity and Liabilities</b>	<b>10809.05</b>	<b>9576.00</b>

Notes:

- The above results have been reviewed by the Audit Committee in its meeting held on 4th November, 2023 and the same were approved and taken on record by the Board of Directors at its meeting held on 4th November, 2023.
- The limited review of the financial results for the quarter ended 30th September, 2023 has been carried out by statutory auditors.
- The above results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015, as amended ( IND AS ) prescribed u/s 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- Tax expense includes Current tax and Deferred tax.
- Figures for previous year / period have been regrouped, wherever necessary.

Place : Shirol

Date : 4th November, 2023



By order of the Board of Directors  
KPT Industries Limited

*Dilip Kulkarni*

Dilip Kulkarni  
Managing Director  
DIN No. 00184727



## KPT Industries Limited

## 3. Statement of Cash Flows for the half year ended on 30th September, 2023

	Particulars	30/09/2023	31/03/2023
<b>A</b>	<b>Cash flows from operating activities</b>		
	Net profit before taxes and extraordinary items	754.33	1,199.74
	<b>Adjustments for:</b>		
	Depreciation - Other than ROU	136.19	265.89
	Depreciation - On ROU	18.12	36.43
	Dividend Received	(3.66)	(3.15)
	(Profit)/Loss on sale of PPE and Investment Property	(0.01)	(2.82)
	Bad debts written off	4.02	11.34
	Unclaimed debit Balance Written off	2.53	6.13
	Government Grant	-	(12.62)
	Interest on Lease Liability	5.23	11.10
	Interest income	(10.02)	(17.19)
	Interest income on ROU	(0.48)	-
	Interest expenses	206.17	422.40
	Loss on sale of PPE	-	1.18
	Provision no longer required write back	-	(8.11)
	Doubtful debts Provision	0.71	-
	<b>Operating profits before working capital changes</b>	<b>1,113.13</b>	<b>1,910.32</b>
	<b>Adjustments for:</b>		
	(Increase)/decrease in trade and other receivables	120.01	(347.05)
	(Increase)/decrease in other financial assets	(2.86)	(2.54)
	(Increase)/decrease in other non-financial assets	34.15	(86.15)
	(Increase)/decrease in inventories	(981.09)	(209.16)
	Increase/(decrease) in trade and other payables	67.46	147.55
	Increase/(decrease) in other financial liabilities	61.92	131.26
	Increase/(decrease) in other current liabilities	(86.52)	-
	Increase/(decrease) in other non-financial liabilities	-	73.46
	Increase/(decrease) in Provisions	14.20	15.34
	<b>Cash generated from operations</b>	<b>340.39</b>	<b>1,633.03</b>
	Income tax paid	-213.43	-279.62
	<b>Net cash from operating activities</b>	<b>126.96</b>	<b>1,353.41</b>
<b>B</b>	<b>Cash flows from investing activities</b>		
	Purchase of PPE	(451.85)	(555.24)
	Proceeds from sale of PPE	0.03	18.16
	Decrease in Loans and Advances	-	-
	Increase / Decrease in Fixed Deposits	-	(65.67)
	Investments in ROU	(23.33)	-
	Interest received	5.52	11.84
	Dividend Received	3.66	3.15
	Sale of Investment	5.00	-
	<b>Net cash from investing activities</b>	<b>(460.97)</b>	<b>(587.76)</b>
<b>C</b>	<b>Cash flows from financing activities</b>		
	Proceed from issuance of share capital		
	Proceeds from issuance/ (Redemption) of preference shares		
	Proceeds from Long Term Borrowings	217.69	1.28
	Repayment of Long Term Borrowings	(175.62)	(245.40)
	Repayment of Short Term Borrowings	-	(97.43)
	Proceeds from Short term borrowings	560.93	-
	Interest paid	(201.26)	(419.81)
	Purchase of ROU assets	-	(46.43)
	Dividend	(51.00)	(34.00)
	<b>Net cash used in financing activities</b>	<b>350.74</b>	<b>(841.79)</b>
	Net increase in cash and cash equivalents	16.74	(76.14)
	Cash and cash equivalents at beginning of period	27.44	103.58
	Cash and cash equivalents at the end of period	44.18	27.44

## Notes:

1 Cash Flow statement has been prepared under indirect method as set out in Ind AS 7 Statement of Cash Flow.

4



**KPT Industries Limited**

Regd. Office : Gat No. 320, Mauje Agar, Taluka Shirol - 416 103, Dist. Kolhapur  
 Tel: (0231) 2689900 Fax (0231) 2689946  
 CIN: L29130MH1976PLC019147

**Un-audited financial results for the quarter and half year ended on 30th September, 2023**

(Rs. In lakhs except EPS)

Particulars	Quarter Ended on			Half year ended on		Year Ended
	30/09/2023 (Un-audited)	30/06/2023 (Un-audited)	30/09/2022 (Un-audited)	30/09/2023 (Un-audited)	30/09/2022 (Un-audited)	
Total income from operations (Net)	3,739.67	3,778.68	3,735.91	7,518.35	6,980.58	31/03/23 (Audited)
Net profit for the period before tax	401.50	352.83	318.90	754.33	522.87	14,976.08
Net profit / (Loss) for the period after tax	295.89	263.64	236.35	559.53	393.84	1,199.74
Total comprehensive income for the period comprising profit for the period (after tax) and other comprehensive income (after tax)	295.14	262.89	236.99	558.03	395.11	839.07
Equity Share Capital (Face Value of Rs. 5/- each)	170.00	170.00	170.00	170.00	170.00	170.00
Other equity	-	-	-	-	-	4,215.08
Earnings per share of Rs. 5/- each	8.70	7.75	6.95	16.46	11.58	24.77
Basic	8.70	7.75	6.95	16.46	11.58	24.77
Diluted						

Note: The above is an extract of the detailed format of quarterly / annual financial results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the quarterly / annual financial results are available on the Stock Exchange websites and Company's website. (www.kpt.co.in )



By order of the Board of Directors  
**KPT Industries Limited**

**Diip Kulkarni**  
**Managing Director**  
 DIN No.00184727

Place : Shirol

Date : 4th November, 2023