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Shirol, Dist. Kolhapur - 416 103.
Maharashtra (India)
Tel. : 00-91-2322-664500
Fax : 00-91-2322-664546
E-mail : kpt.ho@kpt.co.in
www.kpt.co.in

KPT's New Nos.:
Tel. : +91 - 231 - 2689900
Fax : +91 - 231 - 2689946



Now Known As :
KPT Industries Ltd.

CIN - L29130MH1976PLC019147

KPT/SECR/STEX/20-21

www.listing.bseindia.com

14th September, 2020

BSE Limited

Corporate Relationship Department
2nd Floor, New Trading Ring,
P.J. Towers, Dalal Street.

MUMBAI 400 001

Dear Sir,

Pursuant to Regulation 33 read with Para A of Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith Certificate along with statement of Un- Audited Financial Results for the quarter ended on 30th June, 2020 issued by Mr. Dharmendra R. Prabhukhot, Chartered Accountant and Statutory Auditor of the Company for your record.

Kindly take the same on your record.

Thanking you,

Yours faithfully,

For **KPT Industries Limited**
(formerly known as Kulkarni Power Tools Limited)


Aishwarya Toraskar
COMPANY SECRETARY & COMPLIANCE OFFICER
Membership No: A54931



Encl: - a/a.





Dharmendra R Prabhukhot
B'Com, F.C.A, D.I.S.A(ICAI)
Chartered Accountant
M. No. 219438

Independent Auditor's Review Report on the Quarterly Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of KPT Industries Limited (formerly known as Kulkarni Power Tools Limited)

1. I have reviewed the accompanying Statement of unaudited standalone Financial Results of **KPT Industries Limited (formerly known as Kulkarni Power Tools Limited)** ("the Company") for the quarter ended 30th June, 2020 ("the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This statement which is the responsibility of the Company's Management and approved by the Board of Directors, has 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"), read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India. My responsibility is to express a conclusion on the statement based on my review.
3. I conducted my review 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 I plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement.
4. 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. I have not performed an audit and accordingly, I do not express an audit opinion.
5. Based on my review conducted as stated above, nothing has come to my attention that causes me to believe that the accompanying statement of unaudited standalone 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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



Dhot

Place: Belagavi
Date: 14th September, 2020

Dharmendra R. Prabhukhot
Chartered Accountant
M. No. 219438
UDIN: 20219438AAAAAP6726

KPT Industries Limited
 (Formerly known as Kulkarni Power Tools Limited)
 Regd. Office : Shirol - 416 103, Dist. Kolhapur
 Tel: (0231) 2689900 Fax (0231) 2689946
 CIN: L29130MH1976PLC019147



1. Un-audited financial results for the quarter ended on 30th June, 2020

(Rs. In lakhs except EPS)

Sr. No.	Particulars	Quarter Ended on			Year Ended
		30-06-2020	31-03-2020	30-06-2019	31-03-2020
		(Un-audited)	(Audited)	(Un-audited)	(Audited)
1	Income :				
	a) Revenue from operations	1,281.02	2,628.60	2598.43	10,596.61
	b) Other Income	8.36	21.32	17.35	129.89
	Total Income	1,289.38	2,649.92	2615.78	10,726.50
2	Expenditure:				
	a) Cost of Materials Consumed	351.80	894.08	719.49	2,977.67
	b) Purchase of Stock in Trade	127.43	693.77	1334.84	4,058.82
	c) Changes in Inventories of Finished Goods, Work in Process and Stock in Trade	461.47	(83.36)	(557.85)	(741.26)
	d) Employees Benefit Expense	285.32	272.06	279.73	1,134.86
	e) Finance Cost	128.95	166.76	136.04	571.80
	f) Depreciation and Amortisation Expense	75.40	95.42	67.48	298.36
	g) Other Expenses	173.16	475.93	533.37	1,943.05
	Total Expenditure	1,603.53	2,514.66	2513.10	10,243.30
3	Profit / (Loss) Before Exceptional Items (1 - 2)	(314.15)	135.26	102.68	483.20
4	Exceptional Item	-	-	-	-
5	Profit / (Loss) Before Tax	(314.15)	135.26	102.68	483.20
6	Tax Expense	5.52	(41.71)	26.54	(14.46)
7	Profit / (Loss) for the period (5-6)	(308.63)	176.97	76.14	497.66
8	Other Comprehensive Income/(Expense) Net of Tax				
	a Items that will not be reclassified to Profit or Loss				
	- Remeasurement gain / (loss) on defined benefit obligation	(2.69)	(10.77)	-	(10.77)
	b Items that will be reclassified to Profit or Loss	(2.69)	(10.77)	-	(10.77)
	Total other comprehensive income/(Expense), Net of tax (a + b)	(2.69)	(10.77)	-	(10.77)
9	Total Comprehensive income for the period (7+8)	(311.32)	166.20	76.14	486.89
10	Paid up Equity Share Capital (face value Rs. 5/- each)	170.00	170.00	170.00	170.00
11	Other Equity	-	-	-	2,725.53
12	Earning per share (Face value of Rs. 5/- each) Basic & Diluted (But not annualised)	(9.08)	5.21	2.24	14.64



For Identification Purpose only.

UDIN: 20219438AAAAA96726

2. Segmentwise Revenue, Results and Capital Employed					
Sr. No.	Particulars	Quarter Ended on			Year Ended
		30-06-2020	31-03-2020	30-06-2019	31-03-2020
		(Un-audited)	(Audited)	(Un-audited)	(Audited)
1	Segment Revenue				
	a) Power Tools	593.15	1,531.45	2123.76	7,495.71
	b) Blowers	319.32	419.29	410.83	2,242.45
	c) Windmills	19.65	7.40	45.32	85.27
	d) All other segments (includes E-Vehicles)	348.90	670.46	18.52	773.18
	Total	1,281.02	2,628.60	2598.43	10,596.61
	Less : Inter Segment Revenue	-	-	-	-
	Net Sales / Income from operations	1,281.02	2,628.60	2598.43	10,596.61
2	Segment Results - Profit /(Loss) before tax & interest from each segment				
	a) Power Tools	(214.15)	90.85	296.12	928.01
	b) Blowers	(6.44)	69.47	(27.51)	146.43
	c) Windmills	0.15	(13.85)	22.74	2.66
	d) All other segments (includes E-Vehicles)	122.04	277.61	2.65	266.07
		(98.40)	424.08	294.00	1,343.17
	Less:-				
	i) Interest	128.95	166.76	136.04	571.80
	ii) Other un-allocable expenditure	95.16	143.38	72.63	418.06
	Add :-				
	i) Un- allocable income	8.36	21.32	17.35	129.89
	Profit / (Loss) Before Exceptional Items	(314.15)	135.26	102.68	483.20
	Exceptional Item	-	-	-	-
	Profit / (Loss) Before Tax	(314.15)	135.26	102.68	483.20
3	Capital Employed (Segment Assets - Segment Liabilities)				
	a) Power Tools	3,384.99	3,629.22	3538.71	3,629.22
	b) Blowers	991.47	1,158.33	1065.00	1,158.33
	c) Windmills	379.94	403.14	466.61	403.14
	d) All other segments (includes E-Vehicles)	1,406.28	1,164.02	626.22	1,164.02
	e) Unallocated	213.58	339.57	866.69	339.57
	Total	6,376.26	6,694.28	6563.23	6,694.28



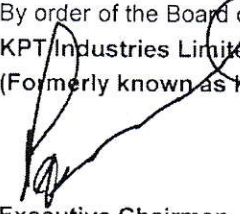
For Identification purpose
only

UDIN: 20219A38AAAAAP6726

Notes:

- 1 The above results have been reviewed by the Audit Committee in its meeting held on 14th September, 2020 and the same were approved and taken on record by the Board of Directors at its meeting held on 14th September, 2020.
- 2 The limited review of the financial results for the quarter ended 30th June, 2020 has been carried out by statutory auditors.
- 3 The above results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (IND AS) prescribed u/s 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- 4 Operations and financial results of the Company for the quarter ended 30.06.2020 have been adversely impacted due to frequent lockdown imposed by the Central and/or State Governments in various parts of country to contain the spread of Covid-19. Since the operations have gradually but partially resumed during the quarter with limited availability of workforce and the resources, the results for the quarter are not comparable with those for the previous quarters.
The Company has taken into account the possible impacts of Covid-19 in preparation of the financial results for the quarter ended 30.06.2020, including but not limited to its assessment of liquidity, recoverable values of its financial and non financial assets and impact of revenues.
The Company has considered internal and certain external sources of information including reliable credit reports, economic forecasts and industry reports up to the date of approval of the financial results for the quarter and expects to recover the carrying amount of its assets.
- 5 Tax expense includes Current tax, Deferred tax and MAT Credit Entitlement if any.
- 6 The figure for quarter ended on 31st March, 2020 are the balancing figure between the audited figures in respect of the full financial year and published un-audited year to date figure up to third quarter ended on 31st December, 2019.
- 7 Investment in M/s. K. P. Developer was ceased in last financial year. As a result, consolidation of results is not applicable to the Company from current quarter. Accordingly, consolidated results are not given in current quarter.
- 8 Figures for previous year / period have been regrouped, wherever necessary.

By order of the Board of Directors
KPT Industries Limited
(Formerly known as Kulkarni Power Tools Limited)


Executive Chairman
DIN00052342

Place: Shirol

Date : 14.09.2020

For Identification Purpose only.




Dharmendra R. Prabhukhot
CHARTERED ACCOUNTANT
M. No. 219438

UDIN: 20219438AAAAAP6726

KPT Industries Limited
 (Formerly known as Kulkarni Power Tools Limited)
 Regd. Office : Shirol - 416 103, Dist. Kolhapur
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 CIN: L29130MH1976PLC019147



Un-audited financial results for the quarter ended on 30th June, 2020

(Rs. In lakhs except EPS)

Particulars	Quarter Ended on			Year Ended
	30-06-2020	31-03-2020	30-06-2019	31-03-2020
	(Un-audited)	(Audited)	(Un-audited)	(Audited)
Total income from operations (Net)	1 281.02	2 628.60	2 598.43	10 596.61
Net profit for the period before tax	(314.15)	135.26	102.68	483.20
Net profit / (Loss) for the period after tax	(308.63)	176.97	76.14	497.66
Total comprehensive income for the period comprising profit for the period (after tax) and other comprehensive income (after tax)	(311.32)	166.20	76.14	486.89
Equity Share Capital (Face Value of Rs. 5/- each)	170.00	170.00	170.00	170.00
Other equity	-	-	-	2 725.53
Earnings per share of Rs. 5/- each				
Basic	(9.08)	5.21	2.24	14.64
Diluted	(9.08)	5.21	2.24	14.64

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
 (Formerly known as Kulkarni Power Tools Limited)

Prakash Kulkarni
 Executive Chairman
 DIN No.00052342

Place : Shirol
 Date : 14th September, 2020

For Identification purpose only.



Dharmendra R. Prabhukhot

Dharmendra R. Prabhukhot
 CHARTERED ACCOUNTANT
 M. No. 219438

UDIN: 20219438AAAAAP6T26