



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

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E: kpt.ho@kpt.co.in
CIN: L29130MH1976PLC019147

KPT POWER TOOLS
KPT BLOWERS
KPT E VEHICLES
www.kpt.co.in

KPT/SECR/STEX/22-23

www.listing.bseindia.com

11th November, 2022

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 Unaudited Financial Results for the quarter ended on 30th September, 2022 issued by M/s P G Bhagwat LLP, Chartered Accountants, and Statutory Auditor of the Company for your record.

Kindly take the same on your record.

Thanking you,

Yours faithfully,
For **KPT Industries Limited**

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



Encl: - a/a.



INTERNATIONAL BUSINESS DIVISION: Regd. Office:

KPT Industries Ltd.

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P G BHAGWAT LLP

Chartered Accountants
LLPIN: AAT-9949

OFFICE ADDRESS

C. S. No.221, B-1, 'E' WARD,
Rajhans Apartment, 2nd Floor,
Flat No. S-6, Opposite D Mart, Tarabai Park,
Kolhapur- 416003
Tel.: 0231 – 2659546
Email: akshay_kotkar@pgbhagwatca.com
Web: www.pgbhagwatca.com

Independent Auditor's Review Report on the Unaudited quarterly and year to date 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
KPT Industries Limited
Gat No.320, Mouje Agar,
Shirol, Kolhapur
Maharashtra 416103

We have reviewed the accompanying statement of unaudited financial results of **KPT Industries Limited** for the quarter and six months ended 30th September 2022. 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 an analytical procedure 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.

For P G BHAGWAT LLP
Chartered Accountants
FRN- 101118W/W100682



Akshay B. Kotkar
Partner

M. No.: 140581

Place :- Kolhapur

Date:- 11th November, 2022

UDIN:- 22140581BCUIOV7802



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, 2022



(Rs. In lakhs except EPS)

Sr. No.	Particulars	Quarter Ended on			Half Year Ended on		Year Ended
		30/09/2022	30/06/22	30/09/2021	30/09/2022	30/09/2021	31/03/22
		(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
1	Income :						
	a) Revenue from operations	3,735.91	3,244.67	3145.04	6,980.58	5,407.32	11,647.79
	b) Other Income	17.90	14.59	8.89	32.49	17.52	41.33
	Total Income	3,753.81	3,259.26	3153.93	7,013.07	5,424.84	11,689.12
2	Expenditure:						
	a) Cost of Materials Consumed	1,116.86	774.64	710.69	1,891.50	1,534.66	2,807.22
	b) Purchase of Stock in Trade	1,231.61	1,475.53	1104.80	2,707.14	2,656.86	5,042.05
	c) Changes in Inventories of Finished Goods, Work in Process and Stock in Trade	96.44	(134.03)	157.79	(37.59)	(812.52)	(503.21)
	d) Employees Benefit Expense	305.13	273.16	322.72	578.29	658.04	1,293.47
	e) Finance Cost	101.42	82.28	93.30	183.70	183.18	376.65
	f) Depreciation and Amortisation Expense	74.66	74.03	71.55	148.69	143.07	288.08
	g) Other Expenses	508.79	509.68	484.61	1,018.47	776.42	1,663.22
	Total Expenditure	3,434.91	3,055.29	2945.46	6,490.20	5,139.71	10,967.48
3	Profit / (Loss) Before Exceptional Items (1 - 2)	318.90	203.97	208.47	522.87	285.13	721.64
4	Exceptional Item						
	Voluntary Retirement Scheme	-	-	-	-	-	(374.90)
	Profit on Sale of Land & Buildings	-	-	-	-	-	258.14
5	Profit / (Loss) Before Tax	318.90	203.97	208.47	522.87	285.13	604.88
6	Tax Expense	82.55	46.48	51.46	129.03	74.95	103.84
7	Profit / (Loss) for the period (5-6)	236.35	157.49	157.01	393.84	210.18	501.04
8	Other Comprehensive Income/(Expense) Net of Tax						
	a) Items that will not be reclassified to Profit or Loss	0.64	0.63	0.61	1.27	1.22	(16.97)
	- Remeasurement gain / (loss) on defined benefit obligation (Net of Tax)	0.64	0.63	0.61	1.27	1.22	(16.97)
	b) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	Total other comprehensive income/(Expense), Net of tax (a + b)	0.64	0.63	0.61	1.27	1.22	(16.97)
9	Total Comprehensive income for the period (7+8)	236.99	158.12	157.62	395.11	211.40	484.07
10	Paid up Equity Share Capital (face value Rs. 5/- each)	170.00	170.00	170.00	170.00	170.00	170.00
11	Other Equity	-	-	-	-	-	3,410.02
12	Earning per share (Face value of Rs. 5/- each) Basic & Diluted (But not annualised)	6.95	4.63	4.62	11.58	6.18	14.74



1. Segmentwise Revenue, Results and Capital Employed							(Rs. In lakhs)
Sr. No.	Particulars	Quarter Ended on			Half Year Ended on		Year Ended
		30/09/2022	30/06/22	30/09/2021	30/09/2022	30/09/2021	31/03/22
		(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
1	Segment Revenue						
	a) Power Tools	2,446.16	2,457.06	2315.63	4903.22	4007.13	8,773.21
	b) Blowers	756.33	656.30	709.47	1412.63	1179.27	2,449.66
	c) Windmills	20.85	26.17	25.69	47.02	51.27	63.75
	d) All other segments (includes E-Vehicles)	512.57	105.14	94.25	617.71	169.65	361.17
	Total	3,735.91	3,244.67	3145.04	6980.58	5407.32	11,647.79
	Less : Inter Segment Revenue	-	-	-	-	-	-
	Net Sales / Income from operations	3,735.91	3,244.67	3145.04	6980.58	5407.32	11,647.79
2	Segment Results - Profit /(Loss) before tax & interest from each segment						
	a) Power Tools	321.79	265.81	234.08	587.60	423.89	1,022.60
	b) Blowers	162.01	94.15	150.85	256.16	170.36	355.81
	c) Windmills	2.87	5.94	7.66	8.81	13.34	(17.79)
	d) All other segments (includes E-Vehicles)	42.42	21.42	5.05	63.84	35.23	106.94
		529.09	387.32	397.64	916.41	642.82	1,467.56
	Less:-						
	i) Interest	101.42	82.28	93.30	183.70	183.18	376.65
	ii) Other un-allocable expenditure	126.67	115.66	104.76	242.33	192.03	410.60
	Add :-						
	i) Un- allocable income	17.90	14.59	8.89	32.49	17.52	41.33
	Profit / (Loss) Before Exceptional Items	318.90	203.97	208.47	522.87	285.13	721.64
	Exceptional Item :						
	Voluntary Retirement Scheme	-	-	-	-	-	(374.90)
	Profit on Sale of Land & Buildings	-	-	-	-	-	258.14
	Profit / (Loss) Before Tax	318.90	203.97	208.47	522.87	285.13	604.88
3	Capital Employed (Segment Assets - Segment Liabilities)						
	a) Power Tools	4645.18	4,217.50	4399.81	4645.18	4399.81	4,480.67
	b) Blowers	1308.30	1,179.56	1010.97	1308.30	1010.97	1,101.22
	c) Windmills	258.80	279.07	315.54	258.80	315.54	272.48
	d) All other segments (includes E-Vehicles)	1493.80	704.45	616.09	1493.80	616.09	516.16
	e) Unallocated	560.85	716.05	254.43	560.85	254.43	426.65
	Total	8,266.93	7,096.63	6596.84	8266.93	6596.84	6,797.18



2. Disclosure of Standalone Statement of Assets and Liabilities as per clause 41 (I) (ea) of the listing agreement for the half year ended on 30th September, 2022

(Rs. In lakhs)

Particulars	30/09/2022	31/03/2022
	Un-audited	Audited
ASSETS :		
I. Non-current assets		
(a) Property, plant and equipment	2095.58	1908.64
(b) Right of Use Asset	136.48	156.65
(c) Capital work-in-progress	78.22	45.30
(d) Investment property	134.12	134.28
(e) Other Intangible assets	2.64	3.50
(f) Intangible assets under development	-	-
(g) Financial assets		
(i) Investments	40.65	40.65
(ii) Trade receivables	-	-
(ii) Loans	-	-
(iii) Others	86.36	79.06
(h) Other non-current assets	15.26	58.33
Total Non-Current Assets	2589.31	2426.41
II. Current assets		
(a) Inventories	3571.47	3188.83
(b) Financial assets		
(i) Investments	-	-
(ii) Trade receivables	3102.11	2591.52
(iii) Cash and cash equivalents	80.04	103.58
(iv) Bank balance other than (iii) above	197.55	202.26
(v) Loans	-	-
(vi) Others	9.92	14.90
(c) Current Tax Assets (Net)	-	-
(d) Other current assets	808.49	228.02
Total Current Assets	7769.58	6329.11
Total Assets	10358.89	8755.52
EQUITY AND LIABILITIES :		
Equity		
(a) Equity share capital	170.00	170.00
(b) Other equity	3771.09	3410.02
(c) Non controlling Interest	-	-
Total Equity	3941.09	3580.02
Liabilities		
I. Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	878.97	971.30
(ii) Lease liability	102.31	116.50
(iii) Trade payables		
Dues to Micro & Small Enterprises	-	-
Dues to Other than Micro & Small Enterprises	-	-
(iv) Other financial liabilities	82.98	79.78
(b) Provisions	44.53	30.18
(c) Deferred tax liabilities (Net)	21.43	28.97
(d) Other non-current liabilities	-	-
Total Non-Current Liabilities	1130.22	1226.73
II. Current liabilities		
(a) Financial liabilities		
(i) Borrowings	3466.09	2257.57
(ii) Lease Liability	31.18	37.51
(iii) Trade payables		
Dues to Micro & Small Enterprises	23.08	33.97
Dues to Other than Micro & Small Enterprises	824.19	699.49
(v) Other financial liabilities	794.62	728.86
(b) Other current liabilities	46.45	99.89
(c) Provisions	60.26	61.21
(d) Current Tax Liabilities (Net)	41.71	30.27
Total Current Liabilities	5287.58	3948.77
Total Equity and Liabilities	10358.89	8755.52

Notes:

- The above results have been reviewed by the Audit Committee in its meeting held on 11th November, 2022 and the same were approved and taken on record by the Board of Directors at its meeting held on 11th November, 2022.
- The limited review of the financial results for the quarter ended 30th September, 2022 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.



By order of the Board of Directors
KPT Industries Limited

Dilip Kulkarni
Dilip Kulkarni
Managing Director
DIN No. 00184727



Place : Shiroli

Date : 11th November, 2022

KPT Industries Limited

3. Statement of Cash Flows for the half year ended on 30th September, 2022

	Particulars	30/09/2022	31/03/2022
A	Cash flows from operating activities		
	Net profit before taxes and extraordinary items	522.87	604.88
	Adjustments for:		
	Depreciation - Other than ROU	128.75	259.36
	Depreciation - On ROU	19.94	28.72
	Dividend Received	-	(2.58)
	(Profit)/Loss on sale of PPE and Investment Property	0.15	(258.62)
	Bad debts written off	-	47.25
	Provision for warranty W/back	-	-
	Government Grant	(6.31)	(14.47)
	Income on de-recognition of financial assets	-	7.36
	Provision no longer required write back	-	(4.25)
	Foreign Exchange Fluctuation	16.74	-
	Interest on Lease Liability	5.96	-
	Interest income	(10.69)	(15.93)
	Interest expenses	177.74	369.29
	Operating profits before working capital changes	855.15	1,021.01
	Adjustments for:		
	(Increase)/decrease in trade and other receivables	(510.59)	(378.13)
	(Increase)/decrease in other financial assets	3.87	(18.33)
	(Increase)/decrease in other non-financial assets	(582.14)	21.53
	(Increase)/decrease in inventories	(382.64)	(689.82)
	Increase/(decrease) in trade and other payables	97.07	64.68
	Increase/(decrease) in other financial liabilities	24.23	193.89
	Increase/(decrease) in other non-financial liabilities	-	16.85
	Increase/(decrease) in Provisions	11.66	(120.58)
	Cash generated from operations	-483.39	111.10
	Income tax paid	-85.60	-218.71
	Net cash from operating activities	-568.99	(107.61)
B	Cash flows from investing activities		
	Payment for PPE and Intangible Assets	(354.05)	(183.99)
	Proceeds from sale of PPE	2.57	280.18
	Decrease in Loans and Advances	-	-
	Increase / Decrease in Fixed Deposits	4.71	25.43
	Investments in ROU	(23.10)	-
	Interest received	6.19	12.34
	Dividend Received	-	2.58
	Sale of Investment	-	0.65
	Net cash from investing activities	(363.67)	137.19
C	Cash flows from financing activities		
	Proceed from issuance of share capital		
	Proceeds from issuance/ (Redemption) of preference shares		
	Proceeds from Borrowings	1,302.54	711.49
	Repayment of Long Term Borrowings	(186.35)	(249.28)
	Proceeds from Short term borrowings	-	-
	Interest paid	(173.07)	(361.96)
	Purchase of ROU assets	-	(45.58)
	Dividend and Dividend Distribution Tax	(34.00)	(17.00)
	Net cash used in financing activities	909.12	37.67
	Net increase in cash and cash equivalents	(23.54)	67.25
	Cash and cash equivalents at beginning of period	103.58	36.37
	Cash and cash equivalents at the end of period	80.04	103.58

Notes:

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



KPT Industries Limited

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**Un-audited financial results for the quarter and half year ended on 30th September, 2022**

(Rs. in lakhs except EPS)

Particulars	Quarter Ended on			Half year ended on		Year Ended
	30/09/2022 (Un-audited)	30/06/22 (Un-audited)	30/09/2021 (Un-audited)	30/09/2022 (Un-audited)	30/09/2021 (Un-audited)	31/03/22 (Audited)
Total income from operations (Net)	3,735.91	3,244.67	3,145.04	6,980.58	5,407.32	11,647.79
Net profit for the period before tax	318.90	203.97	208.47	522.87	285.13	721.64
Net profit / (Loss) for the period after tax	236.35	157.49	157.01	393.84	210.18	501.04
Total comprehensive income for the period comprising profit for the period (after tax) and other comprehensive income (after tax)	236.99	158.12	157.62	395.11	211.40	484.07
Equity Share Capital (Face Value of Rs. 5/- each)	170.00	170.00	170.00	170.00	170.00	170.00
Other equity	-	-	-	-	-	3,410.02
Earnings per share of Rs. 5/- each						
Basic	6.95	4.63	4.62	11.58	6.18	14.74
Diluted	6.95	4.63	4.62	11.58	6.18	14.74

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



Dilip Kulkarni
 Dilip Kulkarni
 Managing Director
 DIN No.00184727

Place : Shirol
 Date : 11 th November, 2022