



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

KPT/SECR/STEX/24-25

www.listing.bseindia.com

11th November, 2024

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 half year ended on 30th September, 2024 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.



ISO 9001 : 2015

www.tuv.com
ID 9109025274

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 half year ended 30th September 2024. 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 2024
UDIN:- 24140581BKDFGR6139



KPT Industries Limited

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

Tel: (0231) 3528151

CIN: L29130MH1976PLC019147


Un- audited financial results for the quarter and half year ended on 30th September, 2024

(Rs. In lakhs except EPS)

Sr. No.	Particulars	Quarter Ended on			Half Year Ended on		Year Ended
		30/09/2024	30/06/2024	30/09/2023	30/09/2024	30/09/2023	31/03/24
		(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
1	Income :						
	a) Revenue from operations	4,017.04	4,579.42	3739.67	8,596.46	7,518.35	15,163.22
	b) Other Income	14.65	15.52	12.71	30.17	25.98	62.44
	Total Income	4,031.69	4,594.94	3,752.38	8,626.63	7,544.33	15,225.66
2	Expenditure:						
	a) Cost of Materials Consumed	735.80	1,555.54	691.17	2,291.34	1,650.48	3,364.92
	b) Purchase of Stock in Trade	2,262.89	1,795.38	1812.56	4,058.27	3,611.61	6,453.74
	c) Changes in Inventories of Finished Goods, Work in Process and Stock in Trade	(642.49)	(484.50)	(228.90)	(1,126.99)	(646.15)	(642.12)
	d) Employees Benefit Expense	382.08	349.22	340.53	731.30	711.64	1,443.77
	e) Finance Cost	110.70	103.28	104.93	213.98	211.39	396.01
	f) Depreciation and Amortisation Expense	91.75	87.24	77.92	178.99	154.31	323.47
	g) Other Expenses	574.90	626.41	552.67	1,201.31	1,096.72	2,251.59
	Total Expenditure	3,515.63	4,032.57	3,350.88	7,548.20	6,790.00	13,591.38
3	Profit / (Loss) Before Exceptional Items (1 - 2)	516.06	562.37	401.50	1,078.43	754.33	1,634.28
4	Exceptional Item	-	-	-	-	-	-
5	Profit / (Loss) Before Tax	516.06	562.37	401.50	1,078.43	754.33	1,634.28
6	Tax Expense	120.48	152.80	105.61	273.28	194.80	428.20
7	Profit / (Loss) for the period (5-6)	395.58	409.57	295.89	805.15	559.53	1,206.08
8	Other Comprehensive Income/(Expense) Net of Tax						
	a) Items that will not be reclassified to Profit or Loss	(1.13)	(1.12)	(0.75)	(2.25)	(1.50)	(4.50)
	- Remeasurement gain / (loss) on defined benefit obligation (Net of Tax)	(1.13)	(1.12)	(0.75)	(2.25)	(1.50)	(4.50)
	b) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	Total other comprehensive income/(Expense), Net of tax (a + b)	(1.13)	(1.12)	(0.75)	(2.25)	(1.50)	(4.50)
9	Total Comprehensive income for the period (7+8)	394.45	408.45	295.14	802.90	558.03	1,201.58
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	-	-	-	-	-	5,365.66
12	Earning per share (Face value of Rs. 5/- each) Basic & Diluted (But not annualised)	11.63	12.05	8.70	23.68	16.46	35.47



1. Segmentwise Revenue, Results and Capital Employed							(Rs. In lakhs)
Sr. No.	Particulars	Quarter Ended on			Half Year Ended on		Year Ended
		30/09/2024	30/06/2024	30/09/2023	30/09/2024	30/09/2023	31/03/24
		(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
1	Segment Revenue						
	a) Power Tools	2,982.65	2,951.95	2846.36	5934.60	5795.82	11,489.21
	b) Blowers	792.62	850.75	726.56	1643.37	1410.59	3,040.54
	c) Windmills	22.92	19.93	34.23	42.85	56.84	69.46
	d) E-Vehicles	218.85	756.79	132.52	975.64	255.10	564.01
	Total	4,017.04	4,579.42	3739.67	8596.46	7518.35	15,163.22
	Less : Inter Segment Revenue	-	-	-	-	-	-
	Net Sales / Income from operations	4,017.04	4,579.42	3739.67	8596.46	7518.35	15,163.22
2	Segment Results - Profit /(Loss) before tax & interest from each segment						
	a) Power Tools	523.32	445.63	417.37	968.95	801.78	1,694.95
	b) Blowers	106.58	158.78	147.26	265.36	318.82	650.02
	c) Windmills	5.14	7.02	12.47	12.16	15.03	(15.84)
	d) E-Vehicles	139.33	161.12	41.18	300.45	51.96	196.74
		774.37	772.55	618.28	1546.92	1187.59	2,525.87
	Less:-						
	i) Interest	110.70	103.28	104.93	213.98	211.39	396.01
	ii) Other un-allocable expenditure	162.26	122.42	124.56	284.68	247.85	558.02
	Add :-						
	i) Un- allocable income	14.65	15.52	12.71	30.17	25.98	62.44
	Profit / (Loss) Before Exceptional Items	516.06	562.37	401.50	1078.43	754.33	1,634.28
	Exceptional Item :	-	-	-	-	-	-
	Profit / (Loss) Before Tax	516.06	562.37	401.50	1,078.43	754.33	1,634.28
3	Capital Employed (Segment Assets - Segment Liabilities)						
	a) Power Tools	5535.58	5,012.09	4936.78	5535.58	4936.78	4,701.54
	b) Blowers	2755.96	2,700.32	1872.49	2755.96	1872.49	2,312.43
	c) Windmills	184.62	189.39	229.29	184.62	229.29	177.06
	d) E-Vehicles	1087.00	1,601.95	804.37	1087.00	804.37	1,325.90
	e) Unallocated	609.09	603.36	537.28	609.09	537.28	584.45
	Total	10,172.25	10,107.11	8380.21	10172.25	8380.21	9,101.38



KPT Industries Limited

2. Statement of Cash Flows for the half year ended on 30th September, 2024

	Particulars	30/09/2024	31/03/2024
A	Cash flows from operating activities		
	Net profit before taxes and extraordinary items	1,078.43	1,634.28
	Adjustments for:		
	Depreciation - Other than ROU	157.89	285.21
	Depreciation - On ROU	21.10	38.26
	Dividend Received	(3.18)	(3.66)
	(Profit)/Loss on sale of PPE and Investment Property	(1.23)	(2.99)
	Bad debts written off	17.66	20.89
	Unclaimed debit Balance Written off	0.38	-
	Interest on Lease Liability	5.50	11.05
	Interest income	(13.94)	(22.90)
	Interest expenses	208.48	384.96
	Loss on sale of PPE	-	0.01
	Provision no longer required write back	-	(4.46)
	Asset Write off	4.09	3.96
	Operating profits before working capital changes	1,475.18	2,344.60
	Adjustments for:		
	(Increase)/decrease in trade and other receivables	(293.15)	(336.37)
	(Increase)/decrease in other financial assets	(13.38)	(2.35)
	(Increase)/decrease in other non-financial assets	147.28	(91.39)
	(Increase)/decrease in inventories	(661.98)	(1,615.38)
	Increase/(decrease) in trade and other payables	(193.69)	494.39
	Increase/(decrease) in other financial liabilities	(121.17)	223.01
	Increase/(decrease) in other current liabilities	62.53	-
	Increase/(decrease) in other non-financial liabilities	-	(122.67)
	Increase/(decrease) in Provisions	15.01	8.37
	Cash generated from operations	416.64	902.22
	Income tax paid	(251.26)	(441.28)
	Net cash from operating activities	165.38	460.94
B	Cash flows from investing activities		
	Purchase of PPE	(242.63)	(671.78)
	Proceeds from sale of PPE	11.03	4.46
	Increase / Decrease in Fixed Deposits	(20.12)	24.62
	Proceeds from sale of investment	25.65	5.00
	Interest received	14.56	18.04
	Dividend Received	3.18	3.66
	Net cash from investing activities	(208.32)	(616.01)
C	Cash flows from financing activities		
	Proceeds from Long Term Borrowings	339.05	253.11
	Repayment of Long Term Borrowings	-	(280.99)
	Proceeds from Short term borrowings	-	705.96
	Interest paid	(205.94)	(384.53)
	Purchase of ROU assets	(23.87)	(47.44)
	Dividend	(85.00)	(51.00)
	Net cash used in financing activities	24.24	195.11
	Net increase in cash and cash equivalents	(18.70)	40.04
	Cash and cash equivalents at beginning of period	67.48	27.44
	Cash and cash equivalents at the end of period	48.78	67.48

Notes:

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



3. Disclosure of Statement of Assets and Liabilities as per clause 41 (l) (ea) of the listing agreement for the half year ended on 30th September, 2024

Particulars	Rs. In lakhs	
	30/09/2024 Un-audited	31/03/2024 Audited
ASSETS :		
I. Non-current assets		
(a) Property, plant and equipment	2,620.53	2,576.33
(b) Right of Use Asset	112.23	133.58
(c) Capital work-in-progress	9.38	-
(d) Investment property	170.68	171.16
(e) Other Intangible assets	24.41	31.69
(f) Intangible assets under development	0.60	0.60
(g) Financial assets		
(i) Investments	10.00	35.65
(ii) Trade receivables	-	-
(iii) Loans	-	-
(iv) Others	144.06	134.62
(h) Other non-current assets	27.31	17.84
Total Non-Current Assets	3,119.20	3,101.47
II. Current assets		
(a) Inventories	5,675.35	5,013.37
(b) Financial assets		
(i) Investments	-	-
(ii) Trade receivables	3,533.26	3,255.27
(iii) Cash and cash equivalents	48.78	67.48
(iv) Bank balance other than (iii) above	222.40	197.47
(v) Loans	-	-
(vi) Others	11.22	11.84
(c) Current Tax Assets (Net)	-	-
(d) Other current assets	252.17	399.44
Total Current Assets	9,743.18	8,944.87
Total Assets	12,862.38	12,046.34
EQUITY AND LIABILITIES :		
Equity		
(a) Equity share capital	170.00	170.00
(b) Other equity	6,083.55	5,365.67
Total Equity	6,253.55	5,535.67
Liabilities		
I. Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	645.92	693.54
(ii) Lease liability	78.76	99.09
(iii) Trade payables		
Dues to Micro & Small Enterprises	-	-
Dues to Other than Micro & Small Enterprises	-	-
(iv) Other financial liabilities	74.71	71.01
(b) Provisions	53.84	42.98
(c) Deferred tax liabilities (Net)	35.42	41.89
(d) Other non-current liabilities	-	-
Total Non-Current Liabilities	888.65	948.51
II. Current liabilities		
(a) Financial liabilities		
(i) Borrowings	3,247.37	2,860.69
(ii) Lease Liability	39.68	37.83
(iii) Trade payables		
Dues to Micro & Small Enterprises	54.85	81.23
Dues to Other than Micro & Small Enterprises	1,126.86	1,294.18
(iv) Other financial liabilities	988.23	1,116.56
(b) Other current liabilities	112.23	49.70
(c) Provisions	83.23	82.08
(d) Current Tax Liabilities (Net)	67.73	39.90
Total Current Liabilities	5,720.18	5,562.16
Total Equity and Liabilities	12,862.38	12,046.34

Notes:

- The above results have been reviewed by the Audit Committee in its meeting held on 11th November, 2024 and the same were approved and taken on record by the Board of Directors at its meeting held on 11th November, 2024.
- The limited review of the financial results for the quarter ended 30th September, 2024 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 : 11th November, 2024

By order of the Board of Directors
KPT Industries Limited

Dilip Kulkarni
Managing Director
DIN No. 00184727



KPT Industries Limited

Regd. Office : Gat No. 320, Mauje Agar, Taluka Shirol - 416 103, Dist. Kolhapur
Tel: (0231) 3528151
CIN: L29130MH1976PLC019147

**Un-audited financial results for the quarter and half year ended on 30th September, 2024**

(Rs. in lakhs except EPS)

Particulars	Quarter Ended on			Half year ended on		Year Ended
	30/09/2024 (Un-audited)	30/06/2024 (Un-audited)	30/09/2023 (Un-audited)	30/09/2024 (Un-audited)	30/09/2023 (Un-audited)	
Total income from operations (Net)	4,017.04	4,579.42	3,739.67	8,596.46	7,518.35	
Net profit for the period before tax	516.06	562.37	401.50	1,078.43	754.33	
Net profit / (Loss) for the period after tax	395.58	409.57	295.89	805.15	559.53	
Total comprehensive income for the period comprising profit for the period (after tax) and other comprehensive income (after tax)	394.45	408.45	295.14	802.90	558.03	
Equity Share Capital (Face Value of Rs. 5/- each)	170.00	170.00	170.00	170.00	170.00	
Other equity	-	-	-	-	-	
Earnings per share of Rs. 5/- each	11.63	12.05	8.70	23.68	16.46	
Basic	11.63	12.05	8.70	23.68	16.46	
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



Dilip Kulkarni
Dilip Kulkarni
Managing Director
DIN No.00184727

Place : Shirol
Date : 11th November, 2024