



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/21-22

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

13<sup>th</sup> November, 2021

**BSE Limited**

Corporate Relationship Department

2<sup>nd</sup> 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 30<sup>th</sup> September, 2021 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**



  
Aishwarya Toraskar

**COMPANY SECRETARY & COMPLIANCE OFFICER**

Membership No: A 54931

Encl: - a/a.



Central Marketing Office:

**KPT Industries Ltd.**

309, Vasant Vihar Comm. Complex,

Dr. C. Gidwani Road, Chembur,

Mumbai-400 074, M.S., India.

T: +91 22 25213002 / 25202961

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**KPT Industries Limited**

 Regd. Office : Shirol - 416 103, Dist. Kolhapur  
 Tel: (0231) 2689900 Fax (0231) 2689946  
 CIN: L29130MH1976PLC019147

**1. Un-audited financial results for the quarter and half year ended on 30th September, 2021**

(Rs. In lakhs except EPS)

Sr. No.	Particulars	Quarter Ended on			Half Year Ended on		Year Ended
		30-09-21	30-06-21	30-09-20	30-09-21	30-09-20	31-03-21
		(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
1	<b>Income :</b>						
	a) Revenue from operations	3,145.04	2,262.28	2733.96	5,407.32	4,014.98	10,215.81
	b) Other Income	8.89	8.63	9.55	17.52	17.91	33.71
	<b>Total Income</b>	<b>3,153.93</b>	<b>2,270.91</b>	<b>2743.51</b>	<b>5,424.84</b>	<b>4,032.89</b>	<b>10,249.52</b>
2	<b>Expenditure:</b>						
	a) Cost of Materials Consumed	710.69	823.97	521.58	1,534.66	873.38	2,305.12
	b) Purchase of Stock in Trade	1,104.80	1,552.06	1000.27	2,656.86	1,127.70	4,002.97
	c) Changes in Inventories of Finished Goods, Work in Process and Stock in Trade	157.79	(970.31)	360.88	(812.52)	822.35	450.86
	d) Employees Benefit Expense	322.72	335.32	271.03	658.04	556.35	1,170.34
	e) Finance Cost	93.30	89.88	124.23	183.18	253.18	469.25
	f) Depreciation and Amortisation Expense	71.55	71.52	76.01	143.07	151.41	300.40
	g) Other Expenses	484.61	291.81	285.11	776.42	458.27	1,302.83
	<b>Total Expenditure</b>	<b>2,945.46</b>	<b>2,194.25</b>	<b>2639.11</b>	<b>5,139.71</b>	<b>4,242.64</b>	<b>10,001.77</b>
3	<b>Profit / ( Loss ) Before Exceptional Items ( 1 - 2 )</b>	<b>208.47</b>	<b>76.66</b>	<b>104.40</b>	<b>285.13</b>	<b>(209.75)</b>	<b>247.75</b>
4	<b>Exceptional Item</b>	-	-	-	-	-	-
5	<b>Profit / ( Loss ) Before Tax</b>	<b>208.47</b>	<b>76.66</b>	<b>104.40</b>	<b>285.13</b>	<b>(209.75)</b>	<b>247.75</b>
6	<b>Tax Expense</b>	<b>51.46</b>	<b>23.49</b>	<b>(46.43)</b>	<b>74.95</b>	<b>(51.95)</b>	<b>32.77</b>
7	<b>Profit / ( Loss ) for the period ( 5-6 )</b>	<b>157.01</b>	<b>53.17</b>	<b>150.83</b>	<b>210.18</b>	<b>(157.80)</b>	<b>214.98</b>
8	<b>Other Comprehensive Income/(Expense) Net of Tax</b>						
	a Items that will not be reclassified to Profit or Loss	0.61	0.61	(2.69)	1.22	(5.38)	2.45
	- Remeasurement gain / (loss) on defined benefit obligation	0.61	0.61	(2.69)	1.22	(5.38)	2.45
	b Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	Total other comprehensive income/(Expense), Net of tax (a + b)	0.61	0.61	(2.69)	1.22	(5.38)	2.45
9	<b>Total Comprehensive income for the period (7+8)</b>	<b>157.62</b>	<b>53.78</b>	<b>148.14</b>	<b>211.40</b>	<b>(163.18)</b>	<b>217.43</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>	-	-	-	-	-	2,942.95
12	<b>Earning per share ( Face value of Rs. 5/- each )</b> Basic & Diluted ( But not annualised )	4.62	1.56	4.44	6.18	(4.64)	6.32

For Identification Purpose


**Dharmendra R. Prabhukhat**  
 CHARTERED ACCOUNTANT  
 M. No. 219438


UDIN: 21219438 AAAAB A3434

2. Segmentwise Revenue, Results and Capital Employed							(Rs. In lakhs)
Sr. No.	Particulars	Quarter Ended on			Half Year Ended on		Year Ended
		30-09-21	30-06-21	30-09-20	30-09-21	30-09-20	31-03-21
		(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
1	<b>Segment Revenue</b>						
	a) Power Tools	2,315.63	1,691.50	2087.96	4007.13	2681.11	7,399.45
	b) Blowers	709.47	469.80	554.41	1179.27	873.73	2,241.37
	c) Windmills	25.69	25.58	20.12	51.27	39.77	51.28
	d) All other segments (includes E-Vehicles)	94.25	75.40	71.47	169.65	420.37	523.71
	<b>Total</b>	<b>3,145.04</b>	<b>2,262.28</b>	<b>2733.96</b>	<b>5407.32</b>	<b>4014.98</b>	<b>10,215.81</b>
	Less : Inter Segment Revenue	-	-	-	-	-	-
	<b>Net Sales / Income from operations</b>	<b>3,145.04</b>	<b>2,262.28</b>	<b>2733.96</b>	<b>5407.32</b>	<b>4014.98</b>	<b>10,215.81</b>
2	<b>Segment Results - Profit / ( Loss) before tax &amp; interest from each segment</b>						
	a) Power Tools	234.08	189.81	246.87	423.89	32.72	611.62
	b) Blowers	150.85	19.51	63.75	170.36	57.31	360.24
	c) Windmills	7.66	5.68	0.41	13.34	0.56	(27.45)
	d) All other segments (includes E-Vehicles)	5.05	30.18	(2.47)	35.23	119.57	133.55
		<b>397.64</b>	<b>245.18</b>	<b>308.56</b>	<b>642.82</b>	<b>210.16</b>	<b>1,077.96</b>
	Less:-						
	i) Interest	93.30	89.88	124.23	183.18	253.18	469.25
	ii) Other un-allocable expenditure	104.76	87.27	89.48	192.03	184.64	394.67
	Add :-						
	i) Un- allocable income	8.89	8.63	9.55	17.52	17.91	33.71
	<b>Profit / ( Loss ) Before Exceptional Items</b>	<b>208.47</b>	<b>76.66</b>	<b>104.40</b>	<b>285.13</b>	<b>(209.75)</b>	<b>247.75</b>
	Exceptional Item	-	-	-	-	-	-
	<b>Profit / ( Loss ) Before Tax</b>	<b>208.47</b>	<b>76.66</b>	<b>104.40</b>	<b>285.13</b>	<b>(209.75)</b>	<b>247.75</b>
3	<b>Capital Employed ( Segment Assets - Segment Liabilities)</b>						
	a) Power Tools	4399.81	4,235.83	3213.88	4399.81	3213.88	3,655.46
	b) Blowers	1010.97	1,021.95	1088.63	1010.97	1088.63	1,213.54
	c) Windmills	315.54	333.20	367.30	315.54	367.30	326.46
	d) All other segments (includes E-Vehicles)	616.09	494.16	1071.97	616.09	1071.97	435.76
	e) Unallocated	254.43	397.65	221.85	254.43	221.85	306.32
	<b>Total</b>	<b>6,596.84</b>	<b>6,482.79</b>	<b>5963.63</b>	<b>6596.84</b>	<b>5963.63</b>	<b>5,937.54</b>

For Identification Purpose



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**Dharmendra R. Prabhukhot**  
**CHARTERED ACCOUNTANT**  
**M. No. 219438**

UDIN: 21219438AAAABA3434

3. 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, 2021

Particulars	(Rs. In lakhs)	
	30.09.2021	31.03.2021
	Un-audited	Un-audited
<b>ASSETS :</b>		
<b>I. Non-current assets</b>		
(a) Property, plant and equipment	1984.18	2063.75
(b) Right of Use Asset	42.97	63.90
(c) Capital work-in-progress	3.28	-
(d) Investment property	138.98	138.98
(e) Other Intangible assets	1.65	2.32
(f) Intangible assets under development	-	-
(g) Financial assets		
(i) Investments	40.70	41.30
(ii) Trade receivables	-	-
(ii) Loans	71.38	70.98
(iii) Other financial assets	-	-
(h) Other non-current assets	3.63	5.33
<b>Total Non-Current Assets</b>	<b>2286.77</b>	<b>2386.56</b>
<b>II. Current assets</b>		
(a) Inventories	3522.52	2499.00
(b) Financial assets		
(i) Investments	-	-
(ii) Trade receivables	2399.77	2255.89
(iii) Cash and cash equivalents	42.87	36.37
(iv) Bank balance other than (iii) above	234.18	227.90
(v) Loans	-	-
(vi) Other financial assets	5.55	1.05
(c) Current Tax Assets ( Net )	-	-
(d) Other current assets	294.34	251.28
<b>Total Current Assets</b>	<b>6499.23</b>	<b>5271.49</b>
<b>Total Assets</b>	<b>8786.00</b>	<b>7658.05</b>
<b>EQUITY AND LIABILITIES :</b>		
<b>Equity</b>		
(a) Equity share capital	170.00	170.00
(b) Other equity	3137.33	2942.95
(c) Non controlling Interest	-	-
<b>Total Equity</b>	<b>3307.33</b>	<b>3112.95</b>
<b>Liabilities</b>		
<b>I. Non-current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	659.98	1018.51
(ii) Trade payables	-	-
(iii) Lease liability	20.95	37.85
(iv) Other financial liabilities	78.52	76.58
(b) Provisions	116.28	116.36
(c) Deferred tax liabilities ( Net )	83.66	99.24
(d) Other non-current liabilities	6.31	12.62
<b>Total Non-Current Liabilities</b>	<b>965.70</b>	<b>1361.16</b>
<b>II. Current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	1884.70	1130.71
(ii) Trade and other payables	1004.77	630.69
(iii) Trade payables MSME	37.18	38.09
(iv) Lease Liability	33.80	32.12
(v) Other financial liabilities	1269.26	1109.58
(b) Other current liabilities	65.82	84.89
(c) Provisions	113.66	113.03
(d) Current Tax Liabilities ( Net )	103.78	44.83
<b>Total Current Liabilities</b>	<b>4512.97</b>	<b>3183.94</b>
<b>Total Equity and Liabilities</b>	<b>8786.00</b>	<b>7658.05</b>

For Identification Purpose



*Dhd*  
Dharmendra R. Prabhukho  
CHARTERED ACCOUNTANT  
M. No. 219438

UDIN: 21219438AAAABAB3434

Notes:

- The above results have been reviewed by the Audit Committee in its meeting held on 13th November, 2021 and the same were approved and taken on record by the Board of Directors at its meeting held on 13th November, 2021.
- The limited review of the financial results for the quarter ended 30th September, 2021 has been carried out by statutory auditors.
- 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.
- Tax expense includes Current tax, Deferred tax and MAT Credit Entitlement if any.
- 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 : Shirol

Date : 13th November, 2021



**KPT Industries Limited**

**4. Un-audited statement of Cash Flow for half year ended on 30th September, 2021**

	Particulars	For the Half ended 30 Sept 2021	For the Half ended 30 Sept 2020
<b>A</b>	<b>Cash flows from operating activities</b>		
	Net profit before taxes and extraordinary items	285.13	(209.75)
	<b>Adjustments for:</b>		
	Depreciation - Other than ROU	130.68	137.54
	Depreciation - On ROU	12.39	13.87
	Dividend Income	-	-
	(Profit)/Loss on sale of fixed assets	-	(2.44)
	Bad debts written off	46.36	0.13
	Provision for warranty W/back	-	4.50
	Government Grant	(7.23)	(7.23)
	Income on de-recognition of financial assets	-	-
	Provision no longer required write back	(3.06)	-
	Interest income	(8.49)	(5.98)
	Interest expenses	183.18	253.18
	<b>Operating profits before working capital changes</b>	<b>638.96</b>	<b>183.82</b>
	<b>Adjustments for:</b>		
	(Increase)/decrease in trade receivable	(187.18)	(397.23)
	(Increase)/decrease in other financial assets	-	7.51
	(Increase)/decrease in other non-financial assets	(44.77)	71.61
	(Increase)/decrease in inventories	(1,023.51)	999.71
	Increase/(decrease) in trade payables	373.17	(102.21)
	Increase/(decrease) in other financial liabilities	61.05	(879.00)
	Increase/(decrease) in other non-financial liabilities	(18.16)	(37.24)
	Increase/(decrease) in Provisions	2.23	1.19
	<b>Cash generated from operations</b>	<b>(198.21)</b>	<b>(151.85)</b>
	Income tax paid	(27.75)	(25.15)
	<b>Net cash from operating activities</b>	<b>(225.96)</b>	<b>(177.00)</b>
<b>B</b>	<b>Cash flows from investing activities</b>		
	Purchase of fixed assets	(47.90)	(76.18)
	Proceeds from sale of other fixed assets	-	3.50
	Decrease in Loans and Advances	-	-
	(Investment)/Maturity of term deposits (having original maturity of more than 3 months)	10.72	-
	Purchase of Investments	-	-
	Proceeds from Partnership Firm	-	-
	Interest received	3.59	1.48
	Dividend Received	-	-
	Sale of Investment	0.60	-
	<b>Net cash from investing activities</b>	<b>(32.99)</b>	<b>(71.20)</b>
<b>C</b>	<b>Cash flows from financing activities</b>		
	Proceed from issuance of share capital	-	-
	Proceeds from issuance/ (Redemption) of preference shares	-	603.50
	Proceeds from Long Term Borrowings	-	(96.94)
	Repayment of Long Term Borrowings	(276.40)	(96.94)
	Proceeds from Short term borrowings	753.99	-
	Interest paid	(175.30)	(237.19)
	Purchase of ROU assets	(18.54)	(19.13)
	Dividend paid	(18.30)	(1.83)
	<b>Net cash used in financing activities</b>	<b>265.45</b>	<b>248.41</b>
	Net increase in cash and cash equivalents	6.50	0.21
	Cash and cash equivalents at beginning of period	36.37	117.30
	Cash and cash equivalents at the end of period	42.87	117.51



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

*[Signature]*

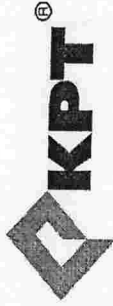
*[Signature]*  
**CHARTERED ACCOUNTANT**  
**M. No. 219438**



UDIN: 21219438AAAAB A3434

**KPT Industries Limited**

Regd. Office : 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, 2021**

(Rs. In lakhs except EPS)

Particulars	Quarter Ended on			Half year ended on		Year Ended
	30-09-21 (Un-audited)	30-06-21 (Un-audited)	30-09-20 (Un-audited)	30-09-21 (Un-audited)	30-09-20 (Un-audited)	31-03-21 (Audited)
Total income from operations (Net)	3,145.04	2,262.28	2,733.96	5,407.32	4,014.98	10,215.81
Net profit for the period before tax	208.47	76.66	104.40	285.13	(209.75)	247.75
Net profit / (Loss) for the period after tax	157.01	53.17	150.83	210.18	(157.80)	214.98
Total comprehensive income for the period comprising profit for the period (after tax) and other comprehensive income (after tax)	157.62	53.78	148.14	211.40	(163.18)	217.43
Equity Share Capital (Face Value of Rs. 5/- each)	170.00	170.00	170.00	170.00	170.00	170.00
Other equity	-	-	-	-	-	2,942.95
Earnings per share of Rs. 5/- each	4.62	1.56	4.44	6.18	(4.64)	6.32
Basic	4.62	1.56	4.44	6.18	(4.64)	6.32
Diluted	4.62	1.56	4.44	6.18	(4.64)	6.32

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**  
 Managing Director  
 DIN No.00184727

Place : Shirol  
 Date : 13th November, 2021

For Identification Purpose



**Dharmendra R. Prabhukhot**  
 CHARTERED ACCOUNTANT  
 M. No. 219438

UDIN: 21219438AAAA B A3434





**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 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 of KPT Industries Limited

1. I have reviewed the accompanying Statement of unaudited standalone Financial Results of **KPT Industries Limited** ("the Company") for the quarter and six months ended 30<sup>th</sup> September, 2021 ("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.

Place: Belagavi  
Date: 13<sup>th</sup> November 2021



  
Dharmendra R. Prabhukhot  
Chartered Accountant  
M. No. 219438  
UDIN: 21219438AAAABA3434