



Regd. Office:

KPT Industries Ltd.

Gat No. 320, Mouje Agar,

A/P & Taluka: Shirol - 416 103,

Dist. Kolhapur, Maharashtra, India.

T: +91-231-2689900

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CIN: L29130MH1976PLC019147

KPT POWER TOOLS

KPT BLOWERS

KPT E VEHICLES

www.kpt.co.in

KPT/SECR/STEX/23-24

www.listing.bseindia.com

29th May, 2023

BSE Limited

Corporate Relationship Department

2nd Floor, New Trading Ring,

P.J. Towers, Dalal Street.

MUMBAI 400 001

Dear Sir,

Sub: - Audited Financial Results for the Quarter And Year ended on 31st March, 2023.

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the Audited Financial Results for the quarter and year ended on 31st March, 2023.

The said results have been approved & taken on record by the Board of Directors in its meeting held on Monday, 29th May, 2023.

The Board Meeting commenced at 12.30 P.M. and concluded at 2:30 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
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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

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CIN: L29130MH1976PLC019147

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 Report on the Audited Quarterly Financial Results and Year to date 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

Report on the Audit of the Financial Results

Opinion

We have audited the accompanying quarterly and annual financial results of **KPT Industries Limited** (the "Company") for the quarter ended March 31, 2023 and year to date results for the period from April 01, 2022 to March 31, 2023, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, these financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter ended March 31, 2023 as well as the year to date results for the period from April 01, 2022 to March 31, 2023.



P G BHAGWAT LLP

Chartered Accountants
LLPIN: AAT-9949

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report.

We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Financial Results

These quarterly financial results as well as year to date financial results have been prepared on the basis of the Interim financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards specified in the Companies (Indian Accounting Standards) Rule 2015 (as amended) under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.



P G BHAGWAT LLP

Chartered Accountants
LLPIN: AAT-9949

Auditor's Responsibilities for the Audit of the Financial results

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit



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We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The quarterly financial results for the period ended March 31, 2023, are the derived figures between the audited figures in respect of the year ended March 31, 2023, and the published year-to-date figures up to December 31, 2022, being the date of the end of the third quarter of the current financial year, which were subjected to limited review as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The comparative quarterly and annual financial results of the Company for the quarter ended March 31, 2022 and for the year ended March 31, 2022, were audited by other auditors who had expressed unmodified opinion on those results on 27th May 2022.

Our opinion is not modified in respect of these matters.

For P G BHAGWAT LLP

Chartered Accountants

Firm Registration Number:101118W/W100682



Akshay B. Kotkar

Partner

Membership number:140581

UDIN: 23140581BGWBDQ8271

Place: Kolhapur

Date: 29th May 2023



KPT Industries Limited

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**Part I - Audited financial results for the quarter and year ended on 31st March, 2023**

(Rs. In lakhs except EPS)

Sr. No.	Particulars	Quarter Ended on			Year Ended on	
		31-03-23	31-12-22	31-03-22	31-03-23	31-03-22
		(Audited)	(Un-audited)	(Audited)	(Audited)	(Audited)
1	Income :					
	a) Revenue from operations	3,540.53	4,454.98	3,094.02	14,976.08	11,647.79
	b) Other Income	23.37	11.78	14.21	67.65	41.32
	Total Income	3,563.90	4,466.76	3,108.23	15,043.73	11,689.11
2	Expenditure:					
	a) Cost of Materials Consumed	725.55	1,559.71	577.24	4,176.76	2,806.06
	b) Purchase of Stock in Trade	1,370.18	1,546.82	1,285.77	5,624.15	5,042.05
	c) Changes in Inventories of Finished Goods, Work in Process and Stock in Trade	111.07	(142.76)	79.90	(69.28)	(503.21)
	d) Employees Benefit Expense	351.67	341.46	367.47	1,271.42	1,293.47
	e) Finance Cost	126.91	122.89	105.79	433.50	376.64
	f) Depreciation and Amortisation Expense	77.96	75.68	73.52	302.32	288.08
	g) Other Expenses	543.64	543.01	457.81	2,105.12	1,664.38
	Total Expenditure	3,306.98	4,046.81	2,947.50	13,843.99	10,967.47
3	Profit / (Loss) Before Exceptional Items (1 - 2)	256.92	419.95	160.73	1,199.74	721.64
4	Exceptional Item					
	Voluntary Retirement Scheme	-	-	-	-	(374.90)
	Profit on Sale of Land & Buildings	-	-	201.19	-	258.14
5	Profit / (Loss) Before Tax	256.92	419.95	361.92	1,199.74	604.88
6	Tax Expense	82.04	146.64	48.34	357.71	103.84
7	Profit / (Loss) for the period (5-6)	174.88	273.31	313.58	842.03	501.04
8	Other Comprehensive Income/(Expense) Net of Tax					
	a) Items that will not be reclassified to Profit or Loss:	(4.86)	0.64	(18.80)	(2.96)	(16.96)
	- Remeasurement Gain / (Loss) on defined benefit obligation	(4.86)	0.64	(18.80)	(2.96)	(16.96)
	b) Items that will be reclassified to Profit or Loss	-	-	-	-	-
	Total Other Comprehensive Income/(Expense), Net of Tax (a + b)	(4.86)	0.64	(18.80)	(2.96)	(16.96)
9	Total Comprehensive Income for the period (7+8)	170.02	273.95	294.78	839.07	484.08
10	Paid-up Equity Share Capital (face value Rs. 5/- each)	170.00	170.00	170.00	170.00	170.00
11	Other Equity	-	-	-	4,215.08	3,410.01
12	Earning Per Share (Face value of Rs. 5/- each) Basic & Diluted (But not annualised)	5.14	8.04	9.22	24.77	14.74




Part II - Segmentwise Revenue, Results and Capital Employed

Sr.	Particulars	Quarter Ended on			Year Ended on	
		31-03-23	31-12-22	31-03-22	31-03-23	31-03-22
		(Audited)	(Un-audited)	(Audited)	(Audited)	(Audited)
1	Segment Revenue					
	a) Power Tools	2,569.77	2488.23	2,296.50	9,961.22	8,773.21
	b) Blowers	832.92	634.06	696.06	2,879.61	2,449.66
	c) Windmills	6.60	4.82	8.03	58.43	63.75
	d) E-Vehicles	131.24	1327.87	93.43	2,076.82	361.17
	Total	3,540.53	4,454.98	3,094.02	14,976.08	11,647.79
	Less : Inter Segment Revenue	-	-	-	-	-
	Net Sales / Income from operations	3,540.53	4,454.98	3,094.02	14,976.08	11,647.79
2	Segment Results - Profit / (Loss) before tax & interest from each segment					
	a) Power Tools	367.27	302.18	252.04	1,257.05	1,022.60
	b) Blowers	167.34	94.65	96.88	518.15	355.81
	c) Windmills	(15.02)	(15.86)	(12.60)	(22.07)	(17.79)
	d) E-Vehicles	(1.76)	289.60	39.23	351.67	106.94
		517.83	670.57	375.55	2,104.80	1,467.56
	Less:-					
	i) Interest	126.91	122.89	105.79	433.50	376.64
	ii) Other un-allocable expenditure	157.37	139.51	123.24	539.21	410.60
	Add :-					
	i) Un- allocable income	23.37	11.78	14.21	67.65	41.32
	Profit / (Loss) Before Exceptional Items	256.92	419.95	160.73	1,199.74	721.64
	Exceptional Item					
	Voluntary Retirement Scheme	-	-	-	-	(374.90)
	Profit on Sale of Land & Buildings	-	-	201.19	-	258.14
	Profit / (Loss) Before Tax	256.92	419.95	361.92	1199.74	604.88
3	Capital Employed (Segment Assets - Segment Liabilities)					
	a) Power Tools	4,160.26	4532.09	4,480.67	4,160.26	4,480.67
	b) Blowers	1,423.72	1435.47	1,101.22	1,423.72	1,101.22
	c) Windmills	223.37	233.93	272.48	223.37	272.48
	d) E-Vehicles	907.91	2511.96	516.16	907.91	516.16
	e) Unallocated	537.25	498.86	426.65	537.25	426.65
	Total	7,252.51	9,212.31	6,797.18	7,252.51	6,797.18



Part III - Statement of Assets and Liabilities as per Clause 41 (1) (ea) of the Listing Agreement as at 31st March, 2023

Particulars	31.03.2023	31.03.2022
	Audited	Audited
ASSETS :		
I. Non-Current Assets		
(a) Property, Plant and Equipment	2162.04	1908.65
(b) Right of Use Asset	120.22	156.65
(c) Capital Work-in-Progress	4.13	45.30
(d) Investment Property	172.08	134.28
(e) Goodwill	-	-
(f) Other Intangible Assets	1.82	3.50
(g) Intangible Assets under development	11.00	-
(h) Financial Assets		
(i) Investments	40.65	40.65
(ii) Trade Receivables	-	-
(iii) Loans	-	-
(iv) Other Financial Assets	82.73	79.06
(i) Other Non-Current Assets	37.12	58.32
Total Non-Current Assets	2631.79	2426.41
II. Current assets		
(a) Inventories	3397.99	3188.83
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade Receivables	2935.34	2591.52
(iii) Cash and Cash Equivalents	27.44	103.58
(iv) Bank Balance other than (iii) above	268.25	202.26
(v) Loans	-	-
(vi) Other Financial Assets	7.97	3.74
(c) Current Tax Assets (Net)		
(d) Other Current Assets	307.22	228.05
Total Current Assets	6944.21	6317.98
Total Assets	9576.00	8744.39
EQUITY AND LIABILITIES :		
Equity		
(a) Equity Share Capital	170.00	170.00
(b) Other Equity	4215.08	3410.01
Total Equity	4385.08	3580.01
Liabilities		
I. Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	721.42	965.55
(ii) Lease Liability	92.26	116.49
(iii) Trade Payables	-	-
(iv) Other Financial Liabilities	66.96	79.79
(b) Provisions	28.04	30.18
(c) Deferred Tax Liabilities (Net)	31.92	28.97
(d) Other Non-Current Liabilities	-	-
Total Non-Current Liabilities	940.60	1220.98
II. Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	2154.73	2252.17
(ii) Lease Liability	26.41	37.51
(iii) Trade and Other Payables	826.31	699.49
(iv) Trade Payables MSME	54.70	33.97
(v) Other Financial Liabilities	862.05	717.24
(b) Other Current Liabilities	172.37	111.53
(c) Provisions	82.64	61.22
(d) Current Tax Liabilities (Net)	71.11	30.27
Total Current Liabilities	4250.32	3943.40
Total Equity and Liabilities	9576.00	8744.39



Part IV - Audited Statement of Cash Flows for the year ended on 31st March, 2023

Sr. No.	Particulars	For the year ended 31 March 2023	For the year ended 31 March 2022
A	Cash flows from operating activities		
	Net profit before taxes and extraordinary items -	1,199.74	604.88
	Adjustments for:		
(a)	Depreciation - Other than ROU	265.89	259.36
(b)	Depreciation - On ROU	36.43	28.72
(c)	Dividend Income	(3.15)	(2.58)
(d)	(Profit)/Loss on sale of PPE	(2.82)	(258.62)
(e)	Bad debts written off	11.34	47.25
(f)	Unclaimed Debit Balances written off	6.13	-
(g)	Government Grant	(12.62)	(14.47)
(h)	Interest on Lease Liability	11.10	7.36
(i)	Interest income	(17.19)	(15.93)
(j)	Interest expenses	422.40	369.29
(k)	Loss on sale of PPE	1.18	-
(l)	Provision no longer required write back	(8.11)	(4.25)
	Operating profits before working capital changes	1,910.32	1,021.01
	Adjustments for:		
(a)	(Increase)/decrease in trade receivable	(347.05)	(378.13)
(b)	(Increase)/decrease in other financial assets	(2.54)	(18.33)
(c)	(Increase)/decrease in other non-financial assets	(86.15)	21.53
(d)	(Increase)/decrease in inventories	(209.16)	(689.82)
(e)	Increase/(decrease) in trade payables	147.55	64.68
(f)	Increase/(decrease) in other financial liabilities	131.26	193.89
(g)	Increase/(decrease) in other Non Financial liabilities	73.46	16.85
(h)	Increase/(decrease) in Provisions	15.34	(120.62)
	Cash generated from operations	1,633.03	111.06
(a)	Income tax paid	(279.62)	(218.71)
	Net cash from operating activities	1,353.41	(107.65)
B	Cash flows from investing activities		
(a)	Purchase of PPE	(555.24)	(183.99)
(b)	Proceeds from sale of Other PPE and Investment Property	18.16	280.18
(c)	Purchase of Investments	-	-
(d)	Purchase of Fixed Deposits	(65.67)	25.43
(e)	Interest received	11.84	12.34
(f)	Dividend Received	3.15	2.58
(g)	Sale of Investment	-	0.65
	Net cash from investing activities	(587.76)	137.19
C	Cash flows from financing activities		
(a)	Proceeds from Long Term Borrowings	128.40	711.49
(b)	Repayment of Long Term Borrowings	(372.52)	(990.40)
(c)	Repayment of Short Term Borrowings	(97.43)	741.12
(d)	Interest paid	(419.81)	(361.96)
(e)	Purchase of ROU assets	(46.43)	(45.58)
(f)	Dividend and Dividend distribution tax	(34.00)	(17.00)
	Net cash used in financing activities	(841.79)	37.67
(a)	Net increase in cash and cash equivalents	(76.14)	67.21
(b)	Cash and cash equivalents at beginning of period	103.58	36.37
(c)	Cash and cash equivalents at the end of period	27.44	103.58



Notes:

- 1 The above results have been reviewed by the Audit Committee in its meeting held on 29th May, 2023 and the same were approved and taken on record by the Board of Directors at its meeting held on 29th May, 2023.
- 2 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.
- 3 Tax expense includes Current Tax, Deferred Tax and MAT Credit Entitlement if any.
- 4 The Board of Directors have recommended dividend @ **30** % i.e. **Rs. 1.5/-** Per share for Equity Share of Rs. 5/- each for the Financial Year 2022-23, subject to approval of Shareholders.
- 5 The figures for the quarter ended 31st March, 2023 and 31st March, 2022, are the balancing figures between the audited figures in respect of the full financial year and published un-audited year to date figures upto third quarter of the respective financial years.
- 6 Figures for previous year / period have been regrouped, wherever necessary.

By Order of the Board of Directors
KPT Industries Limited



Dilip Kulkarni
Managing Director
DIN No.00184727



Place: Mumbai

Date : 29th May, 2023



KPT Industries Limited

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

**Audited Financial Results for the quarter and year ended on 31st March, 2023**

(Rs. In lakhs except EPS)

Particulars	Quarter Ended on			Year Ended on	
	31-03-23	31-12-22	31-03-22	31-03-23	31-03-22
	(Audited)	(Un-audited)	(Audited)	(Audited)	(Audited)
Total Income from Operations (Net)	3,540.53	4,454.98	3,094.02	14,976.08	11,647.79
Profit / (Loss) Before Exceptional Items	256.92	419.95	160.73	1199.74	721.64
Exceptional Items :					
Voluntary Retirement Scheme	-	-	-	-	(374.90)
Profit on Sale of Land & Buildings	-	-	201.19	-	258.14
Profit / (Loss) Before Tax	256.92	419.95	361.92	1199.74	604.88
Net Profit / (Loss) for the period after tax	174.88	273.31	313.58	842.03	501.04
Total Comprehensive Income for the period comprising profit for the period (after tax) and other comprehensive income (after tax)	170.02	273.95	294.78	839.07	484.08
Equity Share Capital (Face Value of Rs. 5/- each)	170.00	170.00	170.00	170.00	170.00
Other Equity	-	-	-	4,215.08	3,410.01
Earnings Per Share of Rs. 5/- each					
Basic	5.14	8.04	9.22	24.77	14.74
Diluted	5.14	8.04	9.22	24.77	14.74

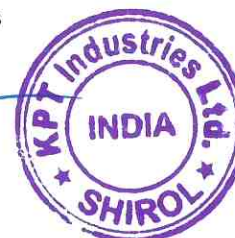
Note: The above is an extract of the detailed format of Quarterly / Annual Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the quarterly / annual financial results are available on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

Date : 29th May, 2023

Place: Mumbai

By Order of the Board of Directors
 KPT Industries Limited


 Dilip Kulkarni
 Managing Director
 DIN No.00184727





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29th May, 2023

BSE Limited

Corporate Relationship Department

2nd Floor, New Trading Ring,

P.J. Towers, Dalal Street.

MUMBAI 400 001

Dear Sir,

Sub: - Declaration Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In compliance with the second proviso to the Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we hereby confirm that M/s. P.G. Bhagwat LLP, Chartered Accountants, Kolhapur, Statutory Auditors of the Company, have issued an Audit Report with unmodified opinion on the Annual Audited Financial Results (Standalone) for the year ended on 31st March, 2023.

You are requested to take the same on record.

Thanking you,

Yours faithfully,

For **KPT Industries Limited**



Aishwarya Toraskar

COMPANY SECRETARY & COMPLAINEE OFFICER



INTERNATIONAL BUSINESS DIVISION: Regd. Office:

KPT Industries Ltd.

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