



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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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/22-23

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

13<sup>th</sup> February, 2023

**BSE Limited**

Corporate Relationship Department  
2<sup>nd</sup> Floor, New Trading Ring,  
P.J. Towers, Dalal Street.  
**MUMBAI 400 001**

Dear Sir,

**Sub: - Unaudited Financial Results for the Quarter ended on 31<sup>st</sup> December, 2022.**

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the Unaudited Financial Results for the quarter ended on 31<sup>st</sup> December, 2022.

The said results have been approved & taken on record by the Board of Directors in its meeting held on 13<sup>th</sup> February, 2023.

The Board Meeting commenced at 12.00 noon and concluded at 1.00 P.M.

Thanking you,

Yours faithfully,  
For **KPT Industries Limited**

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

Encl: - a/a.



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**INTERNATIONAL BUSINESS DIVISION:** Regd. Office:

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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,  
2<sup>nd</sup> 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 nine months ended 31<sup>st</sup> December 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: - 13<sup>th</sup> February 2023.  
UDIN:- 23140581BGWBCF7866



**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 nine months ended on 31st December, 2022**

(Rs. In lakhs except EPS)

Sr. No.	Particulars	Quarter Ended on			Nine Months Ended on		Year Ended
		31/12/2022	30/09/2022	31/12/2021	31/12/2022	31/12/2021	31/03/22
		(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
1	<b>Income :</b>						
	a) Revenue from operations	4,454.98	3,735.91	3,146.45	11,435.55	8,553.77	11,647.79
	b) Other Income	11.78	17.90	9.60	44.28	27.12	41.33
	<b>Total Income</b>	<b>4,466.76</b>	<b>3,753.81</b>	<b>3,156.05</b>	<b>11,479.83</b>	<b>8,580.89</b>	<b>11,689.12</b>
2	<b>Expenditure:</b>						
	a) Cost of Materials Consumed	1,559.71	1,116.86	695.31	3,451.21	2,229.98	2,807.22
	b) Purchase of Stock in Trade	1,546.82	1,231.61	1,099.42	4,253.97	3,756.28	5,042.05
	c) Changes in Inventories of Finished Goods, Work in Process and Stock in Trade	(142.76)	96.44	229.41	(180.35)	(583.11)	(503.21)
	d) Employees Benefit Expense	341.46	305.13	267.96	919.75	926.00	1,293.47
	e) Finance Cost	122.89	101.42	87.68	306.59	270.86	376.65
	f) Depreciation and Amortisation Expense	75.68	74.66	71.50	224.36	214.56	288.08
	g) Other Expenses	543.01	508.79	428.98	1,561.48	1,205.41	1,663.22
	<b>Total Expenditure</b>	<b>4,046.81</b>	<b>3,434.91</b>	<b>2,880.26</b>	<b>10,537.01</b>	<b>8,019.98</b>	<b>10,967.48</b>
3	<b>Profit / ( Loss ) Before Exceptional Items ( 1 - 2 )</b>	<b>419.95</b>	<b>318.90</b>	<b>275.79</b>	<b>942.82</b>	<b>560.91</b>	<b>721.64</b>
4	<b>Exceptional Item</b>						
	Voluntary Retirement Scheme	-	-	374.90	-	374.90	(374.90)
	Profit on Sale of Land & Buildings	-	-	(56.95)	-	(56.95)	258.14
5	<b>Profit / ( Loss ) Before Tax</b>	<b>419.95</b>	<b>318.90</b>	<b>(42.16)</b>	<b>942.82</b>	<b>242.96</b>	<b>604.88</b>
6	Tax Expense	146.64	82.55	(19.45)	275.67	55.50	103.84
7	<b>Profit / ( Loss ) for the period ( 5-6 )</b>	<b>273.31</b>	<b>236.35</b>	<b>(22.71)</b>	<b>667.15</b>	<b>187.46</b>	<b>501.04</b>
8	<b>Other Comprehensive Income/(Expense) Net of Tax</b>						
	a Items that will not be reclassified to Profit or Loss	0.64	0.64	0.61	1.90	1.83	(16.97)
	- Remeasurement gain / (loss) on defined benefit obligation ( Net of Tax)	0.64	0.64	0.61	1.90	1.83	(16.97)
	b Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	Total other comprehensive income/(Expense), Net of tax (a + b)	0.64	0.64	0.61	1.90	1.83	(16.97)
9	<b>Total Comprehensive income for the period (7+8 )</b>	<b>273.95</b>	<b>236.99</b>	<b>(22.10)</b>	<b>669.05</b>	<b>189.29</b>	<b>484.07</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>	-	-	-	-	-	3,410.02
12	<b>Earning per share ( Face value of Rs. 5/- each )</b> Basic & Diluted ( But not annualised )	8.04	6.95	(0.67)	19.62	5.51	14.74



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1. Segmentwise Revenue, Results and Capital Employed							(Rs. In lakhs)
Sr. No.	Particulars	Quarter Ended on			Nine Months Ended on		Year Ended
		31-12-2022	30/09/2022	31-12-2021	31-12-2022	31-12-2021	31/03/22
		(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
1	<b>Segment Revenue</b>						
	a) Power Tools	2,488.23	2,446.16	2,469.58	7391.45	6476.71	8,773.21
	b) Blowers	634.06	756.33	574.33	2046.69	1753.60	2,449.66
	c) Windmills	4.82	20.85	4.45	51.83	55.72	63.75
	d) Electric Vehicles	1,327.87	512.57	98.09	1945.58	267.74	361.17
	<b>Total</b>	<b>4,454.98</b>	<b>3,735.91</b>	<b>3146.45</b>	<b>11435.55</b>	<b>8553.77</b>	<b>11,647.79</b>
	Less : Inter Segment Revenue	-	-	-	-	-	-
	<b>Net Sales / Income from operations</b>	<b>4,454.98</b>	<b>3,735.91</b>	<b>3146.45</b>	<b>11435.55</b>	<b>8553.77</b>	<b>11,647.79</b>
2	<b>Segment Results - Profit /( Loss) before tax &amp; interest from each segment</b>						
	a) Power Tools	302.18	321.79	346.70	889.78	770.56	1,022.60
	b) Blowers	94.65	162.01	88.56	350.81	258.93	355.81
	c) Windmills	(15.86)	2.87	(18.53)	(7.05)	(5.19)	(17.79)
	d) Electric Vehicles	289.60	42.42	32.47	353.43	67.71	106.94
		<b>670.57</b>	<b>529.09</b>	<b>449.20</b>	<b>1586.97</b>	<b>1092.01</b>	<b>1,467.56</b>
	Less:-						
	i) Interest	122.89	101.42	87.68	306.59	270.86	376.65
	ii) Other un-allocable expenditure	139.51	126.67	95.33	381.84	287.36	410.60
	Add :-						
	i) Un- allocable income	11.78	17.90	9.60	44.28	27.12	41.33
	<b>Profit / ( Loss ) Before Exceptional Items</b>	<b>419.95</b>	<b>318.90</b>	<b>275.79</b>	<b>942.82</b>	<b>560.91</b>	<b>721.64</b>
	<b>Exceptional Item :</b>						
	Voluntary Retirement Scheme	-	-	374.90	-	374.90	(374.90)
	Profit on Sale of Land & Buildings	-	-	(56.95)	-	(56.95)	258.14
	<b>Profit / ( Loss ) Before Tax</b>	<b>419.95</b>	<b>318.90</b>	<b>(42.16)</b>	<b>942.82</b>	<b>242.96</b>	<b>604.88</b>
3	<b>Capital Employed ( Segment Assets - Segment Liabilities)</b>						
	a) Power Tools	4532.09	4645.18	4556.37	4532.09	4556.37	4,480.67
	b) Blowers	1435.47	1308.30	1210.48	1435.47	1210.48	1,101.22
	c) Windmills	233.93	258.80	281.29	233.93	281.29	272.48
	d) Electric Vehicles	2511.96	1493.80	623.95	2511.96	623.95	516.16
	e) Unallocated	498.86	560.85	285.28	498.86	285.28	426.65
	<b>Total</b>	<b>9,212.31</b>	<b>8,266.93</b>	<b>6957.37</b>	<b>9212.31</b>	<b>6957.37</b>	<b>6,797.18</b>

Notes:

- The above results have been reviewed by the Audit Committee in its meeting held on 13<sup>th</sup> February, 2023 and the same were approved and taken on record by the Board of Directors at its meeting held on 13<sup>th</sup> February, 2023.
- The limited review of the financial results for the quarter ended 31<sup>st</sup> December, 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 : Mumbai

Date : 13/02/2023



**KPT Industries Limited**

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 Tel: (0231) 2689900 Fax (0231) 2689946  
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**Un-audited financial results for the quarter and nine months ended on 31st December, 2022**

(Rs. In lakhs except EPS)

Particulars	Quarter Ended on			Nine Months Ended on		Year Ended
	31-12-2022 (Un-audited)	30/09/2022 (Un-audited)	31-12-2021 (Un-audited)	31-12-2022 (Un-audited)	31-12-2021 (Un-audited)	
Total income from operations (Net)	4,454.98	3,735.91	3,146.45	11,435.55	8,553.77	11,647.79
Net profit for the period before tax	419.95	318.90	(42.16)	942.82	242.96	604.88
Net profit / (Loss) for the period after tax	273.31	236.35	(22.71)	667.15	187.46	501.04
Total comprehensive income for the period comprising profit for the period (after tax) and other comprehensive income (after tax)	273.95	236.99	(22.10)	669.05	189.29	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	8.04	6.95	(0.67)	19.62	5.51	14.74
Basic	8.04	6.95	(0.67)	19.62	5.51	14.74
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 : Mumbai  
 Date : 13/02/2023

