

**Regd. Office & Works :**  
Shirol, Dist. Kolhapur - 416 103.  
Maharashtra (India)  
Tel. : 00-91-2322-661500  
Fax : 00-91-2322-661546  
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**KPT's New Nos.:**

Tel. : +91 - 231 - 2689900  
Fax : +91 - 231 - 2689946

CIN - L29130MH1976PLC019147

KPT/SECR/STEX/18-19

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

12<sup>th</sup> November, 2018

**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 alongwith statement of Un-Audited Financial Results for the quarter ended on 30<sup>th</sup> September, 2018 issued by Mr. Dharmendra R. Prabhukhot, Chartered Accountants and Statutory Auditors. of the Company for your record.

Kindly take the same on your record.

Thanking you,

Yours faithfully,  
For Kulkarni Power Tools Ltd.,

Aishwarya Toraskar  
**COMPLIANCE OFFICER**

Encl :- a/a.



**INTERNATIONAL BUSINESS DIVISION** : Shirol, Dist. Kolhapur - 416 103. (India) Tel.: 00-91-2322-661500  
Fax : 00-91-2322-661546 E-mail : [export.kpt@kpt.co.in](mailto:export.kpt@kpt.co.in)  
CIN - L29130MH1976PLC019147

**Kulkarni Power Tools Ltd.,**

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, 2018

(Rs. In lacs except EPS)

Sr. No.	Particulars	Quarter Ended on			Half Year Ended on		Year Ended on
		30-09-18	30-06-18	30-09-17	30-09-18	30-09-17	31-03-18
		(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
1	<b>Income :</b>						
	a) Net Sales / Income from Operations ( See note 3 )	2410	2553	2195	4963	3808	8733
	b) Other Income	19	17	23	36	45	75
	<b>Total income from Operations ( Net )</b>	<b>2429</b>	<b>2570</b>	<b>2218</b>	<b>4999</b>	<b>3853</b>	<b>8808</b>
2	<b>Expenditure:</b>						
	a) Cost of Materials Consumed	479	561	745	1040	1458	3266
	b) Purchase of Stock in Trade	971	1048	383	2019	595	1854
	c) Changes in Inventories of Finished Goods, Work in Process and Stock in Trade	70	(88)	181	(18)	(71)	(216)
	d) Employees Benefit Expense	233	249	246	482	493	984
	e) Finance Cost	143	137	137	280	263	542
	f) Depreciation and Amortisation Expense	79	78	85	157	171	334
	g) Other Expenses	392	492	399	884	844	1729
	h) Excise Duty Expense	-	-	-	-	117	117
	<b>Total Expenditure</b>	<b>2367</b>	<b>2477</b>	<b>2176</b>	<b>4844</b>	<b>3870</b>	<b>8610</b>
3	<b>Profit / ( Loss ) Before Exceptional Items ( 1 - 2 )</b>	<b>62</b>	<b>93</b>	<b>42</b>	<b>155</b>	<b>(17)</b>	<b>198</b>
4	<b>Exceptional Item</b>	-	-	-	-	-	-
5	<b>Profit / ( Loss ) Before Tax</b>	<b>62</b>	<b>93</b>	<b>42</b>	<b>155</b>	<b>(17)</b>	<b>198</b>
6	Tax Expense	(31)	(16)	(41)	(47)	(56)	(45)
7	<b>Net Profit / ( Loss ) for the period ( 5-6 )</b>	<b>93</b>	<b>109</b>	<b>83</b>	<b>202</b>	<b>39</b>	<b>243</b>
8	<b>Other Comprehensive Income, Net of Income Tax</b>						
	a) Items that will not be reclassified to Profit & Loss	16	-	(1)	16	(1)	5
	b) Items that will be reclassified to Profit & Loss	-	-	-	-	-	-
9	<b>Total Comprehensive income for the period (7+8)</b>	<b>109</b>	<b>109</b>	<b>82</b>	<b>218</b>	<b>38</b>	<b>248</b>
10	<b>Paid up Equity Share Capital</b> ( face value Rs. 5/- each )	170	170	170	170	170	170
11	<b>Earning per share ( Face value of Rs. 5/- each )</b> Basic & Diluted ( But not annualised )	2.74	3.21	2.42	5.94	1.11	7.15

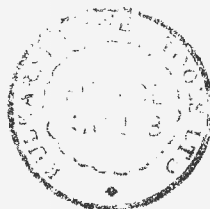


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(Rs. In lacs)

Segmentwise Revenue, Results and Capital Employed							
Sr. No.	Particulars	Quarter Ended on			Half Year Ended on		Year Ended on
		30-09-18	30-06-18	30-09-17	30-09-18	30-09-17	31-03-18
		(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
1	<b>Segment Revenue</b>						
	a) Power Tools	1808	2069	1491	3877	2803	6548
	b) Blowers	524	260	484	784	742	1747
	c) Windmills	38	39	42	77	85	98
	d) All other segments (includes E-Vehicles)	40	185	178	225	178	340
	<b>Total</b>	<b>2410</b>	<b>2553</b>	<b>2195</b>	<b>4963</b>	<b>3808</b>	<b>8733</b>
	Less : Inter Segment Revenue	-	-	-	-	-	-
	<b>Net Sales / Income from operations</b>	<b>2410</b>	<b>2553</b>	<b>2195</b>	<b>4963</b>	<b>3808</b>	<b>8733</b>
2	<b>Segment Results - Profit /( Loss) before tax &amp; interest from each segment</b>						
	a) Power Tools	182	250	53	432	145	570
	b) Blowers	76	-	92	76	95	230
	c) Windmills	16	21	22	37	46	21
	d) All other segments (includes E-Vehicles)	(7)	28	61	21	55	107
		<b>267</b>	<b>299</b>	<b>228</b>	<b>566</b>	<b>341</b>	<b>928</b>
	Less:-						
	i) Interest	143	137	137	280	263	542
	ii) Other un-allocable expenditure	81	86	72	167	140	263
	Add :-						
	i) Un- allocable income	19	17	23	36	45	75
	<b>Profit / ( Loss ) Before Exceptional Items</b>	<b>62</b>	<b>93</b>	<b>42</b>	<b>155</b>	<b>(17)</b>	<b>198</b>
	Exceptional Item	-	-	-	-	-	-
	<b>Profit / ( Loss ) Before Tax</b>	<b>62</b>	<b>93</b>	<b>42</b>	<b>155</b>	<b>(17)</b>	<b>198</b>
3	<b>Capital Employed ( Segment Assets - Segment Liabilities)</b>						
	a) Power Tools	3510	3694	3849	3510	3849	3662
	b) Blowers	927	966	941	927	941	1046
	c) Windmills	519	493	584	519	584	449
	d) All other segments (includes E-Vehicles)	782	682	42	782	42	771
	e) Unallocated	829	842	780	829	780	824
	<b>Total</b>	<b>6567</b>	<b>6677</b>	<b>6196</b>	<b>6567</b>	<b>6196</b>	<b>6752</b>



Notes:

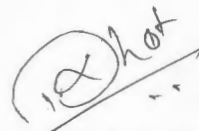
- 1 The above results have been reviewed by the Audit Committee in its meeting held on 12 th November, 2018 and the same were approved and taken on record by the Board of Directors at its meeting held on 12 th November, 2018.
- 2 The limited review of the financial results for the quarter ended 30th September, 2018 has been carried out by statutory auditors.
- 3 Total income from operations includes excise duty recovered wherever applicable, hence figures of total income from operations are not comparable.
- 4 During the quarter, no investor complaint was received. There was no complaint pending for redressal at the beginning / end of the quarter.
- 5 Tax expense includes Current tax,Deferred tax and MAT Credit Entitlement if any.
- 6 Figures for previous year / period have been regrouped where necessary.

Place: Mumbai  
Date : 12 th November, 2018



By order of the Board of Directors  
For Kulkarni Power Tools Ltd.,

  
Prakash Kulkarni  
Vice Chairman & Managing Director  
DIN No.00052342





**Dharmendra R. Prabhukhot**  
CHARTERED ACCOUNTANT  
M. No. 219433

**Kulkarni Power Tools Ltd.,**

Regd. Office : Shirol - 416 103, Dist. Kolhapur

Tel: (0231) 2689900 Fax (0231) 2689946

CIN: L29130MH1976PLC019147

Un-audited Financial Results for the quarter ended on 30th **Sep** 2018

(Rs. In lacs except EPS)

Particulars	Quarter ended on			Half Year Ended on		Year ended on
	30-09-18	30-06-18	30-09-17	30-09-18	30-09-17	31-03-18
	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
Total Income from operations (Net)	2429	2570	2218	4999	3853	8808
Net Profit / (Loss) from ordinary activities after tax	93	109	83	202	39	243
Net Profit / (Loss) after tax (After Extraordinary items)	93	109	83	202	39	243
Equity Share Capital (Face Value of Rs. 5/- each)	170	170	170	170	170	170
Earnings per Share (before extraordinary items) ( of Rs. 5/- each)						
Basic	2.74	3.21	2.42	5.94	1.11	7.15
Diluted	2.74	3.21	2.42	5.94	1.11	7.15
Earnings per Share (after extraordinary items) ( of Rs. 5/- each)						
Basic	2.74	3.21	2.42	5.94	1.11	7.15
Diluted	2.74	3.21	2.42	5.94	1.11	7.15

Note: The above is an extract of the detailed format of quarterly and 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 and annual financial results are available on the Stock Exchange websites and Company's website.(www.kpt.co.in)



For Kulkarni Power Tools Ltd.,

Prakash Kulkarni  
Vice Chairman & Managing Director  
DIN No.00052342

Date : 12 th November, 2018  
Place : Mumbai

*Dharmendra R. Prabhukhot*



**Dharmendra R. Prabhukhot**  
CHARTERED ACCOUNTANT  
M. No. 219433

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(Rs. In lacs)		
Statement of Assets and Liabilities	Un-audited Standalone	Audited Standalone
Particulars	30.09.2018	31.03.2018
<b>ASSETS :</b>		
<b>I. Non-current assets</b>		
(a) Property, plant and equipment	2324	2457
(b) Capital work-in-progress	5	3
(c) Investment property	139	139
(d) Other Intangible assets	7	8
(e) Intangible assets under development	-	-
(f) Financial assets		
(i) Investments	38	33
(ii) Trade receivables	354	418
(iii) Loans	-	-
(iii) Other financial assets	603	539
(g) Other non-current assets	8	14
<b>Total Non-Current Assets</b>	<b>3478</b>	<b>3611</b>
<b>II. Current assets</b>		
(a) Inventories	2599	2642
(b) Financial assets		
(i) Investments		
(ii) Trade receivables	2181	2033
(iii) Cash and cash equivalents	86	180
(iv) Bank balance other than (iii) above	141	152
(v) Loans	-	-
(vi) Other financial assets	12	8
(c) Current Tax Assets ( Net )	-	-
(d) Other current assets	363	349
<b>Total Current Assets</b>	<b>5382</b>	<b>5364</b>
<b>Total Assets</b>	<b>8860</b>	<b>8975</b>
<b>EQUITY AND LIABILITIES :</b>		
<b>Equity</b>		
(a) Equity share capital	170	170
(b) Other equity	2179	1961
(c) Non controlling interest	-	-
<b>Total Equity</b>	<b>2349</b>	<b>2131</b>
<b>Liabilities</b>		
<b>I. Non-current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	1407	1510
(ii) Trade payables	25	24
Other financial liabilities	59	50
(b) Provisions	146	112
(c) Deferred tax liabilities ( Net )	197	237
(d) Other non-current liabilities	56	56
<b>Total Non-Current Liabilities</b>	<b>1890</b>	<b>1989</b>
<b>II. Current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	2000	2258
(ii) Trade and other payables	1266	1285
(iii) Other financial liabilities	714	749
(b) Other current liabilities	537	432
(c) Provisions	89	113
(d) Current Tax Liabilities ( Net )	15	18
<b>Total Current Liabilities</b>	<b>4621</b>	<b>4855</b>
<b>Total Equity and Liabilities</b>	<b>8860</b>	<b>8975</b>



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**Dharmendra R Prabhukhot**  
B'Com, FCA, DISA(ICAI)  
**Chartered Accountant**  
**M. No. 219438**

**REPORT ON LIMITED REVIEW OF UNAUDITED FINANCIAL RESULTS OF  
KULKARNI POWER TOOLS LIMITED**

I have reviewed the accompanying statement of unaudited financial results of Kulkarni Power Tools Ltd. ("the Company") for the quarter ended 30<sup>th</sup> September 2018 ('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 modified by circular No. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016.

This statement is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 ("Ind AS"), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. My responsibility is to issue a report on these financial statements based on my review.

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.

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.

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 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 modified by circular No. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.



Dharmendra R Prabhukhot  
Chartered Accountant  
M. No. 219438

Place: Mumbai  
Date: 12<sup>th</sup> November 2018