



Regd. Office:
KPT Industries Ltd.
Gat No. 320, Mouje Agar,
A/P & Taluka: Shirol - 416 103,
Dist. Kolhapur, Maharashtra, India.

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CIN: L29130MH1976PLC019147

KPT POWER TOOLS
KPT BLOWERS
KPT E VEHICLES
www.kpt.co.in

KPT/SECR/STEX/22-23

www.listing.bseindia.com

27th May, 2022

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 & Year ended on 31st March, 2022.

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the Audited Financial Results for the quarter & year ended on 31st March, 2022.

The said results have been approved & taken on record by the Board of Directors in its meeting held on 27th May, 2022.

The Board Meeting commenced at 11.30 A.M. and concluded at 01:00 P.M.

Thanking you,

Yours faithfully,
For **KPT Industries Limited**



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

Encl: - a/a.



INTERNATIONAL BUSINESS DIVISION: Regd. Office:

KPT Industries Ltd.

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KPT Industries Limited

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Tel: (0231) 2689900 Fax (0231) 2689946

CIN: L29130MH1976PLC019147

Part I - Audited financial results for the quarter and year ended on 31st March, 2022


(Rs. In lakhs except EPS)

Sr. No.	Particulars	Quarter Ended on			Year Ended on	
		31-03-22	31-12-21	31-03-21	31-03-22	31-03-21
		(Audited)	(Un-audited)	(Audited)	(Audited)	(Audited)
1	Income :					
	a) Revenue from operations	3,094.02	3,146.45	3,171.36	11,647.79	10,215.81
	b) Other Income	14.21	9.60	8.72	41.33	33.72
	Total Income	3,108.23	3,156.05	3,180.08	11,689.12	10,249.53
2	Expenditure:					
	a) Cost of Materials Consumed	577.24	695.31	728.04	2,807.22	2,305.11
	b) Purchase of Stock in Trade	1,285.77	1,099.42	1,526.07	5,042.05	4,002.97
	c) Changes in Inventories of Finished Goods, Work in Process and Stock in Trade	79.90	229.41	(237.33)	(503.21)	450.86
	d) Employees Benefit Expense	367.47	267.96	292.62	1,293.47	1,170.34
	e) Finance Cost	105.79	87.68	103.94	376.65	469.25
	f) Depreciation and Amortisation Expense	73.52	71.50	73.00	288.08	300.39
	g) Other Expenses	457.81	428.98	454.59	1,663.22	1,302.84
	Total Expenditure	2,947.50	2,880.26	2,940.93	10,967.48	10,001.76
3	Profit / (Loss) Before Exceptional Items (1 - 2)	160.73	275.79	239.15	721.64	247.77
4	Exceptional Item					
	Voluntary Retirement Scheme	-	374.90	-	374.90	-
	Profit on Sale of Land & Buildings	201.19	56.95	-	258.14	-
5	Profit / (Loss) Before Tax	361.92	(42.16)	239.15	604.88	247.77
6	Tax Expense	48.34	(19.45)	47.96	103.84	32.77
7	Profit / (Loss) for the period (5-6)	313.58	(22.71)	191.19	501.04	215.00
8	Other Comprehensive Income/(Expense) Net of Tax					
	a Items that will not be reclassified to Profit or Loss:					
	- Remeasurement Gain / (Loss) on defined benefit obligation	(18.80)	0.61	10.52	(16.97)	2.45
		(18.80)	0.61	10.52	(16.97)	2.45
	b Items that will be reclassified to Profit or Loss	-	-	-	-	-
	Total Other Comprehensive Income/(Expense), Net of Tax (a + b)	(18.80)	0.61	10.52	(16.97)	2.45
9	Total Comprehensive Income for the period (7+8)	294.78	(22.10)	201.71	484.07	217.44
10	Paid-up Equity Share Capital (face value Rs. 5/- each)	170.00	170.00	170.00	170.00	170.00
11	Other Equity	-	-	-	3,410.02	2,942.94
12	Earning Per Share (Face value of Rs. 5/- each) Basic & Diluted (But not annualised)	9.22	(0.67)	5.62	14.74	6.32

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Part II - Segmentwise Revenue, Results and Capital Employed						(Rs. In lakhs)
Sr.	Particulars	Quarter Ended on			Year Ended on	
		31-03-22	31-12-21	31-03-21	31-03-22	31-03-21
		(Audited)	(Un-audited)	(Audited)	(Audited)	(Audited)
1	Segment Revenue					
	a) Power Tools	2,296.50	2469.58	2,437.03	8,773.21	7,399.45
	b) Blowers	696.06	574.33	672.51	2,449.66	2,241.37
	c) Windmills	8.03	4.45	5.63	63.75	51.28
	d) All other segments (includes E-Vehicles)	93.43	98.09	56.19	361.17	523.71
	Total	3,094.02	3,146.45	3,171.36	11,647.79	10,215.81
	Less : Inter Segment Revenue	-	-	-	-	-
	Net Sales / Income from operations	3,094.02	3,146.45	3,171.36	11,647.79	10,215.81
2	Segment Results - Profit /(Loss) before tax & interest from each segment					
	a) Power Tools	252.04	346.70	325.23	1,022.60	611.63
	b) Blowers	96.88	88.56	117.19	355.81	360.24
	c) Windmills	(12.60)	(18.53)	(14.02)	(17.79)	(27.45)
	d) All other segments (includes E-Vehicles)	39.23	32.47	(0.40)	106.94	133.55
		375.55	449.20	428.00	1,467.56	1,077.97
	Less:-					
	i) Interest	105.79	87.68	103.94	376.65	469.25
	ii) Other un-allocable expenditure	123.24	95.33	93.63	410.60	394.67
	Add :-					
	i) Un- allocable income	14.21	9.60	8.72	41.33	33.72
	Profit / (Loss) Before Exceptional Items	160.73	275.79	239.15	721.64	247.77
	Exceptional Item					
	Voluntary Retirement Scheme	-	374.90	-	374.90	-
	Profit on Sale of Land & Buildings	201.19	56.95	-	258.14	-
	Profit / (Loss) Before Tax	361.92	(42.16)	239.15	604.88	247.77
3	Capital Employed (Segment Assets - Segment Liabilities)					
	a) Power Tools	4,480.67	4556.37	3,655.46	4,480.67	3,655.46
	b) Blowers	1,101.22	1210.48	1,213.54	1,101.22	1,213.54
	c) Windmills	272.48	281.29	326.46	272.48	326.46
	d) All other segments (includes E-Vehicles)	516.16	623.95	435.76	516.16	435.76
	e) Unallocated	426.65	285.28	306.32	426.65	306.32
	Total	6,797.18	6,957.37	5,937.54	6,797.18	5,937.54

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Part III - Statement of Assets and Liabilities as per Clause 41 (1) (ea) of the Listing Agreement as at 31st March, 2022

Particulars	31.03.2022	31.03.2021
	Audited	Audited
ASSETS :		
I. Non-Current Assets		
(a) Property, Plant and Equipment	1908.64	2063.75
(b) Right of Use Asset	156.65	63.90
(c) Capital Work-in-Progress	45.30	-
(d) Investment Property	134.28	138.98
(e) Goodwill	-	-
(f) Other Intangible Assets	3.50	2.32
(g) Intangible Assets under development	-	-
(h) Financial Assets		
(i) Investments	40.65	41.30
(ii) Trade Receivables	-	-
(iii) Loans	-	-
(iv) Other Financial Assets	79.06	70.98
(i) Other Non-Current Assets	58.33	5.33
Total Non-Current Assets	2426.41	2386.56
II. Current assets		
(a) Inventories	3188.83	2499.00
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade Receivables	2591.52	2255.89
(iii) Cash and Cash Equivalents	103.58	36.37
(iv) Bank Balance other than (iii) above	202.26	227.90
(v) Loans	-	-
(vi) Other Financial Assets	14.90	1.05
(c) Current Tax Assets (Net)		
(d) Other Current Assets	228.02	251.28
Total Current Assets	6329.11	5271.49
Total Assets	8755.52	7658.05
EQUITY AND LIABILITIES :		
Equity		
(a) Equity Share Capital	170.00	170.00
(b) Other Equity	3410.02	2942.95
Total Equity	3580.02	3112.95
Liabilities		
I. Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	971.30	1018.51
(ii) Lease Liability	116.50	37.85
(iii) Trade Payables	-	-
(iv) Other Financial Liabilities	79.78	76.59
(b) Provisions	30.18	116.36
(c) Deferred Tax Liabilities (Net)	28.97	99.24
(d) Other Non-Current Liabilities	-	12.62
Total Non-Current Liabilities	1226.73	1361.17
II. Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	2257.57	1748.16
(ii) Lease Liability	37.51	32.12
(ii) Trade and Other Payables	699.49	630.69
(iii) Trade Payables MSME	33.97	38.09
(iv) Other Financial Liabilities	728.86	532.12
(b) Other Current Liabilities	99.89	84.89
(c) Provisions	61.21	73.04
(d) Current Tax Liabilities (Net)	30.27	44.83
Total Current Liabilities	3948.77	3183.94
Total Equity and Liabilities	8755.52	7658.05

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Part IV - Audited Statement of Cash flows for the year ended on 31st March 2022

Sr. No.	Particulars	For the year ended 31 March 2022	For the year ended 31 March 2021
A	Cash flows from operating activities		
	Net profit before taxes and extraordinary items -	604.88	247.77
	Adjustments for:		
(a)	Depreciation - Other than ROU	288.08	273.40
(b)	Depreciation - On ROU	-	27.00
(c)	Dividend Income	-	(0.92)
(d)	(Profit)/Loss on sale of fixed assets	(258.62)	(3.68)
(e)	Bad debts written off	47.25	7.43
(f)	Provision for Doubtful Debts	-	-
(g)	Government Grant	(14.47)	(14.47)
(h)	Income on de-recognition of financial assets	7.36	(1.53)
(i)	Interest income	(15.93)	(7.63)
(j)	Interest expenses	369.29	469.25
(k)	Loss on sale of fixed asset	-	0.05
(l)	Provision no longer required write back	(4.25)	(1.85)
(m)	Foreign exchange fluctuations	-	1.26
	Operating profits before working capital changes	1,023.59	996.08
	Adjustments for:		
(a)	(Increase)/decrease in trade receivable	(378.17)	396.86
(b)	(Increase)/decrease in other financial assets	(18.33)	(10.84)
(c)	(Increase)/decrease in other non-financial assets	21.53	213.21
(d)	(Increase)/decrease in inventories	(689.82)	445.51
(e)	Increase/(decrease) in trade payables	64.68	(324.25)
(f)	Increase/(decrease) in other financial liabilities	193.89	(46.89)
(g)	Increase/(decrease) in other non-financial liabilities	16.85	(13.50)
(h)	Increase/(decrease) in Provisions	(120.58)	(0.12)
	Cash generated from operations	113.64	1,656.06
(a)	Income tax paid	(218.71)	(36.85)
	Net cash from operating activities	(105.07)	1,619.21
B	Cash flows from investing activities		
(a)	Purchase of fixed assets	(183.99)	(153.88)
(b)	Proceeds from sale of other fixed assets	280.18	5.39
(c)	Purchase of Investments	-	-
	Purchase of Fixed Deposits	25.43	(58.05)
(d)	Proceeds from Partnership Firm	-	-
(e)	Interest received	12.34	11.12
(f)	Dividend Received	-	0.92
(g)	Sale of Investment	0.65	0.75
	Net cash from investing activities	134.61	(193.75)
C	Cash flows from financing activities		
(a)	Proceeds from Long Term Borrowings	711.49	603.50
(b)	Repayment of Long Term Borrowings	(249.28)	(1,593.68)
(c)	Interest paid	(361.96)	(468.31)
(d)	Purchase of ROU assets	(45.58)	(38.22)
(e)	Dividend and Dividend distribution tax	(17.00)	(9.66)
	Net cash used in financing activities	37.67	(1,506.37)
(a)	Net increase in cash and cash equivalents	67.21	(80.91)
(b)	Cash and cash equivalents at beginning of period (refer note -9)	36.37	117.30
(c)	Cash and cash equivalents at the end of period (refer note - 9)	103.58	36.37

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Notes:

- The above results have been reviewed by the Audit Committee in its meeting held on 27th May, 2022 and the same were approved and taken on record by the Board of Directors at its meeting held on 27th May, 2022.
- 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.
- The Board of Directors have recommended dividend @2% for Equity Share of Rs. 5/- each for the Financial Year 2021-22, subject to approval of Shareholders.
- The figures for the quarter ended 31st March, 2022 and 31st March, 2021, 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.
- 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 : 27th May, 2022



KPT Industries Limited

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CIN: L29130MH1976PLC019147



Audited Financial Results for the quarter and year ended on 31st March, 2022

(Rs. In lakhs except EPS)

Particulars	Quarter Ended on			Year Ended on	
	31-03-22 (Audited)	31-12-21 (Un-audited)	31-03-21 (Audited)	31-03-22 (Audited)	31-03-21 (Audited)
Total Income from Operations (Net)	3,108.23	3,156.05	3,180.08	11,689.12	10,249.52
Profit / (Loss) Before Exceptional Items	160.73	275.79	239.15	721.64	247.77
Exceptional Items :					
Voluntary Retirement Scheme	-	374.90	-	374.90	-
Profit on Sale of Land & Buildings	201.19	56.95	-	258.14	-
Profit / (Loss) Before Tax	361.92	(42.16)	239.15	604.88	247.77
Net Profit / (Loss) for the period after tax	313.58	(22.71)	191.19	501.04	215.00
Total Comprehensive Income for the period comprising profit for the period (after tax) and other comprehensive income (after tax)	294.78	(22.10)	201.71	484.07	217.44
Equity Share Capital (Face Value of Rs. 5/- each)	170.00	170.00	170.00	170.00	170.00
Other Equity	-	-	-	3,410.02	2,942.94
Earnings Per Share of Rs. 5/- each					
Basic	9.22	(0.67)	5.62	14.74	6.32
Diluted	9.22	(0.67)	5.62	14.74	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)

Date : 27th May, 2022

Place: Shirol

By Order of the Board of Directors
KPT Industries Limited

Dilip Kulkarni
Managing Director
DIN No.00184727



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Dharmendra R Prabhukhot
B'Com, F.C.A, D.I.S.A(ICAI)
Chartered Accountant
M. No. 219438

Independent Auditor's Report on 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

TO THE BOARD OF DIRECTORS OF KPT INDUSTRIES LIMITED

Report on the audit of Financial Results

Opinion

I have audited the accompanying quarterly and annual financial results of **KPT Industries Limited** ('the Company') for the quarter ended 31st March, 2022 and the year-to-date results for the period from 1st April 2021 to 31st March 2022, 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 ("Listing Regulations").

In my opinion and to the best of my information and according to the explanations given to me 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 for the quarter ended 31st March 2022 as well as the year-to-date results for the period from 1st April 2021 to 31st March 2022.

Basis for Opinion

I conducted my audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). My responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of my report. I am 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 my audit of the financial results under the provisions of the Act and the Rules there under, and I have fulfilled my other ethical responsibilities in accordance with these requirements and the Code of Ethics. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion

Management's Responsibilities for the Financial Results

These quarterly financial results as well as the 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 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 accounting principles generally accepted in India including the 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 there under 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 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.

Auditor's Responsibilities for Audit of the Financial Results

My 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 my 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, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

1. 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 my 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.
2. Obtain an understanding of internal 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 control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
4. 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 I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to



Dharmendra R Prabhukhot

B'Com, F.C.A, D.I.S.A(ICAI)

the date of my auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

5. 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.

I 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 I identified during my audit.

I also provide those charged with governance with a statement that I 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 my independence, and where applicable, related safeguards.

Other Matters

The quarterly financial results for the period ended 31st March 2022 are the derived figures between the audited figures in respect of the year ended 31st March 2022 and the published year-to-date figures up to 31st December 2021, 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.

Place : Belagavi
Date : 27th May 2022




Dharmendra R Prabhukhot
Chartered Accountant
Membership Number – 219438
UDIN : 22219438AJRZTT2237