



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

KPT/SECR/STEX/23-24

www.listing.bseindia.com

7th February, 2024

BSE Limited

Corporate Relationship Department

2nd 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 Unaudited Financial Results for the quarter ended on 31st December, 2023 issued by M/s P G Bhagwat LLP, Chartered Accountants, 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.



ISO 9001 : 2015

www.tuv.com
ID 9105025274

INTERNATIONAL BUSINESS DIVISION: Regd. Office:

KPT Industries Ltd.

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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, 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 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 31st December 2023. 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: - 07th February 2024
UDIN:- 24140581BKDFBI8908



Un-audited financial results for the quarter and nine months ended on 31st December, 2023

(Rs. In lakhs except EPS)

Sr. No.	Particulars	Quarter Ended on			Nine Months Ended on		Year Ended
		31/12/2023	30/09/2023	31/12/2022	31/12/2023	31/12/2022	31/03/23
		(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
1	Income :						
	a) Revenue from operations	3,725.71	3,739.67	4,454.98	11,244.06	11,435.55	14,976.08
	b) Other Income	14.95	12.71	11.78	40.93	44.28	67.65
	Total Income	3,740.66	3,752.38	4,466.76	11,284.99	11,479.83	15,043.73
2	Expenditure:						
	a) Cost of Materials Consumed	698.55	691.17	1,559.71	2,349.03	3,451.21	4,176.76
	b) Purchase of Stock in Trade	1,339.69	1,812.56	1,546.82	4,951.30	4,253.97	5,624.15
	c) Changes in Inventories of Finished Goods, Work in Process and Stock in Trade	232.30	(228.90)	(142.76)	(413.85)	(180.35)	(69.28)
	d) Employees Benefit Expense	360.68	340.53	341.46	1,072.32	919.75	1,271.42
	e) Finance Cost	96.79	104.93	122.89	308.18	306.59	433.50
	f) Depreciation and Amortisation Expense	77.59	77.92	75.68	231.90	224.36	302.32
	g) Other Expenses	531.69	552.67	543.01	1,628.41	1,561.48	2,105.12
	Total Expenditure	3,337.29	3,350.88	4,046.81	10,127.29	10,537.01	13,843.99
3	Profit / (Loss) Before Exceptional Items (1 - 2)	403.37	401.50	419.95	1,157.70	942.82	1,199.74
4	Exceptional Item	-	-	-	-	-	-
5	Profit / (Loss) Before Tax	403.37	401.50	419.95	1,157.70	942.82	1,199.74
6	Tax Expense	121.57	105.61	146.64	316.37	275.67	357.71
7	Profit / (Loss) for the period (5-6)	281.80	295.89	273.31	841.33	667.15	842.03
8	Other Comprehensive Income/(Expense) Net of Tax						
	a Items that will not be reclassified to Profit or Loss	(0.74)	(0.75)	0.64	(2.24)	1.90	(2.96)
	- Remeasurement gain / (loss) on defined benefit obligation (Net of Tax)	(0.74)	(0.75)	0.64	(2.24)	1.90	(2.96)
	b Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	Total other comprehensive income/(Expense), Net of tax (a + b)	(0.74)	(0.75)	0.64	(2.24)	1.90	(2.96)
9	Total Comprehensive income for the period (7+8)	281.06	295.14	273.95	839.09	669.05	839.07
10	Paid up Equity Share Capital (face value Rs. 5/- each)	170.00	170.00	170.00	170.00	170.00	170.00
11	Other Equity	-	-	-	-	-	4,215.08
12	Earning per share (Face value of Rs. 5/- each) Basic & Diluted (But not annualised)	8.29	8.70	8.04	24.75	19.62	24.77



1. Segmentwise Revenue, Results and Capital Employed							(Rs. In lakhs)
Sr. No.	Particulars	Quarter Ended on			Nine Months Ended on		Year Ended
		31/12/2023	30/09/2023	31/12/2022	31/12/2023	31/12/2022	31/03/23
		(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
1	Segment Revenue						
	a) Power Tools	2,699.71	2,846.36	2,488.23	8495.53	7391.45	9,961.22
	b) Blowers	890.41	726.56	634.06	2301.00	2046.69	2,879.61
	c) Windmills	5.00	34.23	4.82	61.84	51.83	58.43
	d) E-Vehicles	130.59	132.52	1,327.87	385.69	1945.58	2,076.82
	Total	3,725.71	3,739.67	4454.98	11244.06	11435.55	14,976.08
	Less: Inter Segment Revenue	-	-	-	-	-	-
	Net Sales / Income from operations	3,725.71	3,739.67	4454.98	11244.06	11435.55	14,976.08
2	Segment Results - Profit / (Loss) before tax & interest from each segment						
	a) Power Tools	407.56	417.37	302.18	1209.34	889.78	1,257.05
	b) Blowers	201.09	147.26	94.65	519.91	350.81	518.15
	c) Windmills	(17.72)	12.47	(15.86)	(2.69)	(7.05)	(22.07)
	d) E-Vehicles	52.64	41.18	289.60	104.60	353.43	351.67
		643.57	618.28	670.57	1831.16	1586.97	2,104.80
	Less:-						
	i) Interest	96.79	104.93	122.89	308.18	306.59	433.50
	ii) Other un-allocable expenditure	158.36	124.56	139.51	406.21	381.84	539.21
	Add :-						
	i) Un- allocable income	14.95	12.71	11.78	40.93	44.28	67.65
	Profit / (Loss) Before Exceptional Items	403.37	401.50	419.95	1157.70	942.82	1,199.74
	Exceptional Item :	-	-	-	-	-	-
	Profit / (Loss) Before Tax	403.37	401.50	419.95	1,157.70	942.82	1,199.74
3	Capital Employed (Segment Assets - Segment Liabilities)						
	a) Power Tools	4753.89	4936.78	4532.09	4753.89	4532.09	4,160.26
	b) Blowers	2027.25	1872.49	1435.47	2027.25	1435.47	1,423.72
	c) Windmills	207.98	229.29	233.93	207.98	233.93	223.37
	d) E-Vehicles	868.71	804.37	2511.96	868.71	2511.96	907.91
	e) Unallocated	497.36	537.28	498.86	497.36	498.86	537.25
	Total	8,355.19	8,380.21	9212.31	8355.19	9212.31	7,252.51

Notes:

- The above results have been reviewed by the Audit Committee in its meeting held on 7th February, 2024 and the same were approved and taken on record by the Board of Directors at its meeting held on 7th February, 2024.
- The limited review of the financial results for the quarter ended 31st December, 2023 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



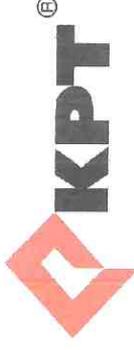
Place : Shirol

Date : 7th February, 2024



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, 2023**

(Rs. In lakhs except EPS)

Particulars	Quarter Ended on			Nine Months Ended on			Year Ended
	31/12/2023 (Un-audited)	30/09/2023 (Un-audited)	31/12/2022 (Un-audited)	31/12/2023 (Un-audited)	31/12/2022 (Un-audited)	31/12/2022 (Un-audited)	
Total income from operations (Net)	3,725.71	3,739.67	4,454.98	11,244.06	11,435.55	14,976.08	
Net profit for the period before tax	403.37	401.50	419.95	1,157.70	942.82	1,199.74	
Net profit / (Loss) for the period after tax	281.80	295.89	273.31	841.33	667.15	842.03	
Total comprehensive income for the period comprising profit for the period (after tax) and other comprehensive income (after tax)	281.06	295.14	273.95	839.09	669.05	839.07	
Equity Share Capital (Face Value of Rs. 5/- each)	170.00	170.00	170.00	170.00	170.00	170.00	
Other equity	-	-	-	-	-	4,215.08	
Earnings per share of Rs. 5/- each							
Basic	8.29	8.70	8.04	24.75	19.62	24.77	
Diluted	8.29	8.70	8.04	24.75	19.62	24.77	

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

Diip Kulkarni
 Managing Director
 DIN No.00184727

Place : Shirol
 Date : 7th February, 2024