Regd. Office & Works :

Shirol, Dist. Kolhapur - 416 103. Maharashtra (India) Tel. : 00-91-2322-661500. Fax : 00-91-2322-661540 E-mail: kpt.ho@kpt.co.in www.kpt.co.in

CIN - L29130MH1976PLC019147

KPT/SECR/STEX/19-20

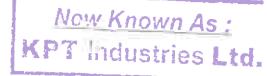
www.listing.bseindia.com

IPT's New Nos

Tel. : +91 - 231 - 2689900

Fax: +91 - 231 - 2689946





12th February, 2020

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, 2019 issued by Mr. Dharmendra R. Prabhukhot, Chartered Accountant and Statutory Auditor of the Company for your record.

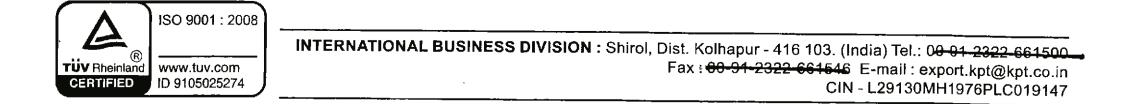
Kindly take the same on your record.

Thanking you,

Yours faithfully, For **KPT** Industries **Limited** (formerly known as Kulkarni Power Tools Limited)

Aishwarya Toraskar <u>COMPANY SECRETARY & COMPLIANCE OFFICER</u> Membership No: A 54931

Encl: - a/a.



KPT Industries Limited

(Formerly known as Kulkarni Power Tools Limited) Regd. Office : Shirol - 416 103, Dist. Kolhapur Tel: (0231) 2689900 Fax (0231) 2689946 CIN: L29130MH1976PLC019147



Part I - Standalone un-audited financial results for the quarter and nine months ended on 31st December, 2019

Sr.	Particulars	Q	uarter Ended	on	Nine Month		n lakhs excent EPS Year Ended or
No.		31-12-19	30-09-19	31-12-18	31-12-19	31-12-18	31-03-19
		Un-audited	Un-audited	Un-audited	(Un-audited)	(Un-audited)	(Audited)
1	income :						
	a) Net Sales / Income from Operations	2718	2647	2575	7963	7584	10551
	b) Other Income	9	82	18	108	55	96
	Total income from Operations (Net)	2727	2729	2593	8071	7639	10647
2	Expenditure:						
	a) Cost of Materials Consumed	735	628	655	2083	1695	2453
	b) Purchase of Stock in Trade	950	1080	782	3365	2801	3864
	c) Changes in Inventories of Finished Goods, Work in Process				n II		
	and Stock in Trade	(44)	(56)	85	. (658)	67	152
	d) Employees Benefit Expense	282	301	273	863	756	991
	e) Finance Cost	125	144	151	405	431	592
	f) Depreciation and Amortisation Expense	68	68	76	203	232	304
	g) Other Expenses	469	460	488	1462	1419	1941
	Total Expenditure	2585	2625	2510	7723	7401	10297
3	Profit / (Loss) Before Exceptional Items (1 - 2)	142	104	83	348	238	350
4	Exceptional Item	-	-	-	- (-	-
5	Profit / (Loss) Before Tax	142	104	83	348	238	350
6	Tax Expense	41	(40)	18	27	(29)	(6)
7	Net Profit / (Loss) for the period (5-6)	101	144	65	321	267	356
8	Other Comprehensive Income, Net of Income Tax						
	a Items that will not be reclassified to Profit or Loss	-	-		-	16	(4)
	b Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
9	Total Comprehensive income for the period (7+8)	101	144	65	321	283	352
10	Paid up Equity Share Capital (face value Rs. 5/- each)	170	170	170	170	170	170
1	Other Equity	-	-	-	-	-	2313
2	Earning per share (Face value of Rs. 5/- each) Basic & Diluted (But not annualised)	2.97	4.24	1.91	9.44	7.85	10.49

Notes:

The above results have been reviewed by the Audit Committee in its meeting held on 12 th February, 2020 and the same were approved and taken on 1 record by the Board of Directors at its meeting held on 12 th February, 2020.

The limited review of the financial results for the quarter ended 31st December, 2019 has been carried out by statutory auditors. 2

Dharmendra R. Prabh

CHARTERED ACCOUNTANT M. No. 219438

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

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- 4 Tax expense includes Current tax, Deferred tax and MAT Credit Entitlement if any.
- 5 Figures for previous year / period have been regrouped, wherever necessary.

Place: Mumbai

Date : 12 th February, 2020

By order of the Board of Directors KPT Inducties Limited (Forme // known my karni Power Topis Limited) Prakati Anni Executive Chairman DIN No.00052342

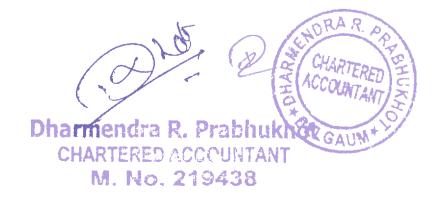
KPT Industries Limited (Formerly known as Kulkarni Power Tools Limited) Regd. Office : Shirol - 416 103, Dist. Kolhapur Tel: (0231) 2689900 Fax (0231) 2689946 CIN: L29130MH1976PLC019147



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Part II - Consolidated un-audited financial results for the quarter and nine months ended on 31st December, 2019

Sr.	Particulars	C	uarter Ended o	on	Nine Months		Tear Ended of
No.		31-12-19	30-09-19	31-12-18	31-12-19	31-12-18	31-03-19
		Un-audited	(Un-audited)	Un-audited	Un-audited	Un-audited	Audited
1	Income :						
	a) Net Sales / Income from Operations	2718	2647	2575	7963	7584	10551
	b) Other Income	9	73	10	89	30	64
	Total income from Operations (Net)	2727	2720	2585	8052	7614	10615
2	Expenditure:						
	a) Cost of Materials Consumed	735	628	655	2083	1695	2453
	b) Purchase of Stock in Trade	950	1080	782	3365	2801	3864
	c) Changes in Inventories of Finished Goods, Work in Process			7 Qz.,	0000	2001	300
	and Stock in Trade	(44)	(56)	85	(658)	67	152
	d) Employees Benefit Expense	282	301	273	863	756	991
	e) Finance Cost	125	144	151	405	431	592
	f) Depreciation and Amortisation Expense	68	68	76	203	232	304
	g) Other Expenses	469	478	488	1480	1419	1941
	Total Expenditure	2585	2643	2510	7741	7401	10297
3	Profit / (Loss) Before Exceptional Items (1 - 2)	142	77	75	311	213	318
4	Exceptional Item	-	-	-	- 1	-	-
5	Profit / (Loss) Before Tax	142	77	75	311	213	318
6	Tax Expense	41	(40)	18	27	(29)	(6
7	Net Profit / (Loss) for the period (5-6)	101	117	57	284	242	324
8	Other Comprehensive Income, Net of Income Tax						
	a Items that will not be reclassified to Profit or Loss			_	_	16	
	b Items that will be reclassified to Profit or Loss	-	-	-	-	~	(+ _
9	Total Comprehensive income for the period (7+8)	101	117	57	284	258	320
10	Profit attributable to:						
	Owners of the Company	91	105	51	256	218	200
	Non controlling interests	10	12	6	230	210	292
11	Total comprehensive income attributable to:		105				
	Owners of the Company	91	105	51	256	232	28
	Non controlling interests	10	12	6	28	26	3;
2	Paid up Equity Share Capital (face value Rs. 5/- each)		170	170	170	170	17
3	Other Equity	-	-	-	-		1974
4	Earning per share (Face value of Rs. 5/- each)						
	Basic & Diluted (But not annualised)	2.97	3.44	1.68	8.35	7.12	9.55



Par	t III - Consolidated 🛤 mentwise Revenue, Results and Calital	Employed				(Rs. In lakhs)	
sr.	Particulars		uarter Ended	on	Nine Months	Ended on	Year Ended o
lo.	Particulars	31-12-19	30-09-19	31-12-18	21 12 10	21 10 10	04 00 40
10.		Un-audited	Un-audited	Un-audited	31-12-19 Un-audited	31-12-18 Un-audited	31-03-19
		on ddaled	on addited	on-addited	Ton-addited	On-addited	in alled
1	Segment Revenue						
	a) Power Tools	1914	1933	1996	5970	5920	811
	b) Blowers	785	617	532	1812	1316	205
	c) Windmills	4	29	16	78	92	10
	d) All other segments (includes E-Vehicles)	15	68	31	103	256	27
	-, · · · · · · · · · · · · · · · · · · ·	10		01	100	200	ben 1
	Total	2718	2647	2575	7963	7584	1055
	Less : Inter Segment Revenue	-	-	-	-	-	
Ĩ	Net Sales / Income from operations	2718	2647	2575	7963	7584	10551
2	Segment Results - Profit /(Loss) before tax & interest from each segment						
	a) Power Tools	324	214	237	835	000	
	b) Blowers					668	99
17		51	56	63	79	140	12
- 11		(14)	8	(2)	17	35	29
	d) All other segments (includes E-Vehicles)	(10)	(5)	(3)	(12)	18	1(
		351	273	295	919	861	1164
ľ							
1	Less:-						
	i) Interest	125	144	151	405	431	592
ł	ii) Other un-allocable expenditure	94	126	80	293	247	318
0	Add :-						
	i) Un- allocable income	10	74	11	90		64
	Profit / (Loss) Before Exceptional Items	142	77	75	311	213	318
	Exceptional Item	-	-	-	-	-	_
	Profit / (Loss) Before Tax	142	77	75	311	213	318
3	Capital Employed (Segment Assets - Segment Liabilities)						
	a) Power Tools	3865	3819	3603	3865	3603	372
	b) Blowers	1192	1044	1049	1192	1049	
	c) Windmills	410	482	474			107
					410	474	44
	d) All other segments (includes E-Vehicles)e) Unallocated	612	642	800	612	800	64
	e) Unailocated	240	128	851	240	851	74
	Total	6319	6115	6777	6319	6777	662

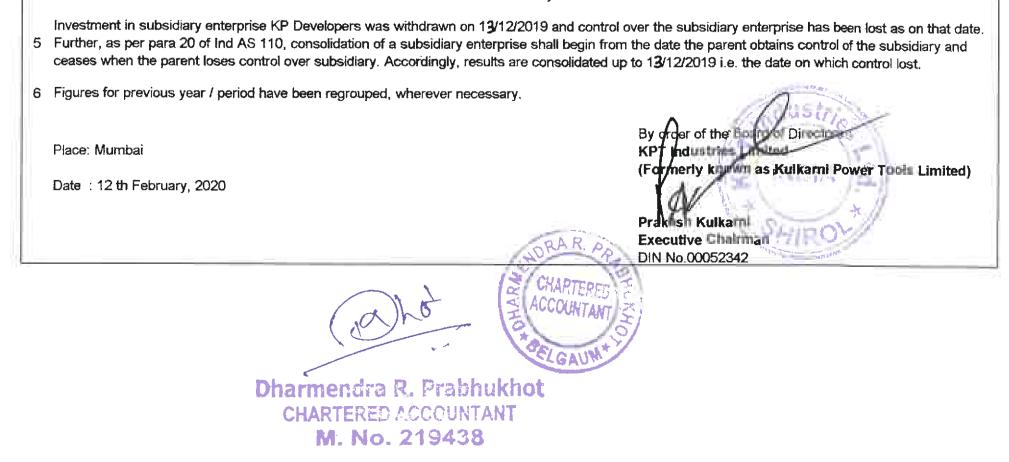
Notes:

The above results have been reviewed by the Audit Committee in its meeting held on 12 th February, 2020 and the same were approved and taken on record by the Board of Directors at its meeting held on 12 th February, 2020.

2 The limited review of the financial results for the quarter ended 31st December, 2019 has been carried out by statutory auditors.

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.

4 Tax expense includes Current tax, Deferred tax and MAT Credit Entitlement if any.



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		Stan	Standalone					Cons	Consolidated		
a	Quarter Ended on	u	Nine Month	Nine Months Ended on	Year Ended on	đ	Quarter Ended on		Nine Month	Nine Months Ended on	Year Ended on
31-12-19	30-09-19	31-12-18	31-12-19	31-12-18	31-03-19	31-12-19	30-09-19	31-12-18	31-12-19	31-12-18	31-03-19
Un-audited)	Un-audited	Un-audited	Un-audited	Un-audited	(Audited)	Un-audited	1. au	The state	-	Un-audited	
2,727	2 729	2,593	8 071	7 639	10,647	2 727	2 720	2,585	£	7.614	
142	104	83	348	238	350	142	22	22	311	213	318
101	144	65	321	267	356	101	117	57	284	242	324
101	144	85	321	283	352	101	117	57	284	258	320
170	170	170	170	170	170	170	170	170	170	170	170
•	1	•	,	•	2,313		r		•		1 974
2.97	4.24	1.91	9.44	7.85	10.49	2.97	3.44	1.68	8.35	7.12	9.55
2.97	4.24	1.91	9.44	7.85	10,49	2.97	3.44	168	8.35	7 17	0 65

al 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 events are company's website. (www.kpt.co.in.)

karn Power Tools Lmited) ť ት 6 100 By order of the Board of Directors KPT Industries Limited (Formerky known as futkarn Pow Prakash Kulkarni Executive Chairman DIN No.00052342

Q.A.B.H. UKHO BELGAUNT (ACCORTANT) CHATTERED AAR. NAM RAK roy

Dharmendra R. Prabhukhot CHARTERED ACCCUNTANT M. No. 219438

KPT Industries 1 Imited	
(Formerly known as Kuikarni Power Tools Limited)	
Regd. Office : Shirol - 416 103, Dist. Kolhapur	
Tel: (0231) 2689900 Fax (0231) 2689946	
CIN: L29130MH1976PLC019147	
Un-audited Financial Results for the quarter and nine months ended or	
Particulars	
Total income from operations (Net)	
Net profit for the period before tax	1
Net profit / Loss for the period after tax	4 C I -
Total comprehensive income for the period comprising profit for the	
period (after tax) and other comprehensive income (after tax)	
Equity Share Capital Face Value of Rs. 5/- each	A
Other equity	- C. C. C.
Earnings per share of Rs. 5/- each	1.12
Basic	
Diluted	
Note: The above is an extract of the detailed format of guarterly / annus	
quarterly / annual financial results are available on the Stock Exchange	• •

Date :12 th February, 2020 Place: Mumbai



Independent Auditor's Review Report on Standalone 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 of KPT Industries Limited (formerly known as Kulkarni Power Tools Limited)

- I have reviewed the accompanying Statement of unaudited standalone Financial Results of KPT Industries Limited (formerly known as Kulkarni Power Tools Limited) ("the Company") for the quarter and nine months ended 31st December, 2019 ("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 amended.
- 2. This statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 " Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 ("the Act"), read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India. My responsibility is to express a conclusion on the statement based on my review.
- 3. 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.
- 4. 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.
- 5. 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 standalone 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 amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



Place: Mumbai Date: 12th February, 2020



Dharmendra R. Prabhukhot Chartered Accountant M. No. 219438 UDIN: 20219438AAAAB9221

821, R. C. Nagar, 2nd Stage, Tilakwadi, Belagavi – 590006. Tel: 0831-4216382, Mob: 9480563880, Email: cakhotdp@gmail.com, khotdp@rediffmail.com



Independent Auditor's Review Report on consolidated 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 of KPT Industries Limited (formerly known as Kulkarni Power Tools Limited)

- 1. I have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of KPT Industries Limited (formerly known as Kulkarni Power Tools Limited) ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit/loss after tax and total comprehensive income / loss of its associates for the quarter and nine months ended on 31st December 2019 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended 31st December, 2018 and the corresponding period from 1st April, 2018 to 31st December, 2018 as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.
- 2. This statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 " Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 ("the Act"), and other accounting principles generally accepted in India. My responsibility is to express a conclusion on the Statement based on my review.
- 3. I conducted my 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, I do not express an audit opinion.

I also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

- 4. The Statement includes the results of the following entity:
 - a) M/s. K P Developers (a Partnership Firm)
- 5. Based on my review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of the other auditor provided by the management referred to in paragraph 6 below, nothing has come to my attention that causes me to believe that the accompanying statement, prepared in accordance with applicable accounting standards and other accounting principles generally accepted in India, 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 amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



821, R. C. Nagar, 2nd Stage, Tilakwadi, Belagavi – 590006. Tel: 0831-4216382, Mob: 9480563880, Email: cakhotdp@gmail.com, khotdp@rediffmail.com

Dharmendra R Prabhukhot B'Com, F.C.A, D.I.S.A(ICAI) Chartered Accountant

6. Investment in entity referred in Paragraph 4 above was withdrawn on 19/12/2019 and control over such entity has been lost as on that date. Further, as per Para 20 of Ind AS 110, consolidation of a subsidiary enterprise shall begin from the date the parent obtains control of the subsidiary and ceases when the parent loses control over subsidiary. Accordingly, results are consolidated up to 19/12/2019 i.e. the date on which control is lost.

I did not review the interim financial results of the entity referred in Paragraph 4 above included in the statement, whose interim financial results reflect, total revenue of Rs. NIL, total net loss of Rs.17.63 lakhs and total comprehensive income of Rs.NIL for the quarter and nine months ended 31st December 2019 as considered in the statement. These interim financial results have been drawn by management till the date of Loss of control and has been furnished to me. My conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on such management drawn financial statement.

7. The consolidated unaudited financial results includes the interim financial information as stated in paragraph 6 above for the quarter and nine months ended 31st December 2019 as considered in the consolidated unaudited financial results based on their interim financial statements drawn by management. According to the information and explanations given to me by the Management, these interim financial results are not material to the Group.

My conclusion on the Statement is not modified in respect of the above matter.

Place: Mumbai Date: 12th February, 2020

RAR.

Dharmendra R Prabhukhot Chartered Accountant M. No. 219438 UDIN: 20219438AAAAAC163D