

**Regd. Office & Works :**  
Shirol, Dist. Kolhapur - 416 103.  
Maharashtra (India)  
Tel. : ~~00-01-2322-661500~~  
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E-mail : kpt.ho@kpt.co.in  
[www.kpt.co.in](http://www.kpt.co.in)

**KPT's New Nos.:**  
Tel: 001-231-2689900  
Fax: 001-231-2689945



**Now Known As :**  
**KPT Industries Ltd.**

CIN - L29130MH1976PLC019147

KPT/SECR/STEX/20-21

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

12<sup>th</sup> November, 2020

**BSE Limited**

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

Dear Sir,

Sub: - Un - Audited Financial Results for the Quarter ended and half year ended on 30<sup>th</sup> September, 2020.

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the Un - Audited Financial Results for the quarter & half year ended on 30<sup>th</sup> September, 2020.

The said results have been approved & taken on record by the Board of Directors in its meeting held on 12<sup>th</sup> September, 2020.

The Board Meeting commenced at 03.00 P.M. and concluded at 03.45 P.M.

Thanking you,

Yours faithfully,

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

  
Aishwarya Toraskar  
**COMPANY SECRETARY & COMPLIANCE OFFICER**  
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



1. Un-audited financial results for the quarter and half year ended on 30th September, 2020

(Rs. in lakhs except EPS)

Sr. No.	Particulars	Quarter Ended on			Half Year Ended on		Year Ended
		30-09-2020	30-06-2020	30-09-2019	30-09-2020	30-09-2019	31-03-2020
		(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
1	<b>Income :</b>						
	a) Revenue from operations	2,733.96	1,281.02	2646.94	4,014.98	5,245.36	10,596.61
	b) Other Income	9.55	8.36	82.09	17.91	99.45	129.89
	<b>Total Income</b>	<b>2,743.51</b>	<b>1,289.38</b>	<b>2729.03</b>	<b>4,032.89</b>	<b>5,344.81</b>	<b>10,726.50</b>
2	<b>Expenditure:</b>						
	a) Cost of Materials Consumed	521.58	351.80	628.96	873.38	1,348.45	2,977.67
	b) Purchase of Stock in Trade	1,000.27	127.43	1079.86	1,127.70	2,414.71	4,058.82
	c) Changes in Inventories of Finished Goods, Work in Process and Stock in Trade	360.88	461.47	(56.29)	822.35	(614.14)	(741.26)
	d) Employees Benefit Expense	271.03	285.32	301.02	556.35	580.75	1,134.86
	e) Finance Cost	124.23	128.95	143.75	253.18	279.79	571.80
	f) Depreciation and Amortisation Expense	78.01	75.40	67.79	151.41	135.28	298.36
	g) Other Expenses	285.11	173.16	460.34	458.27	993.89	1,943.05
	<b>Total Expenditure</b>	<b>2,639.11</b>	<b>1,603.53</b>	<b>2625.43</b>	<b>4,242.64</b>	<b>5,138.53</b>	<b>10,243.30</b>
3	<b>Profit / ( Loss ) Before Exceptional Items ( 1 - 2 )</b>	<b>104.40</b>	<b>(314.15)</b>	<b>103.60</b>	<b>(209.75)</b>	<b>206.28</b>	<b>483.20</b>
4	<b>Exceptional Item</b>	-	-	-	-	-	-
5	<b>Profit / ( Loss ) Before Tax</b>	<b>104.40</b>	<b>(314.15)</b>	<b>103.60</b>	<b>(209.75)</b>	<b>206.28</b>	<b>483.20</b>
6	<b>Tax Expense</b>	<b>(46.43)</b>	<b>(5.52)</b>	<b>(40.59)</b>	<b>(51.95)</b>	<b>(14.05)</b>	<b>(14.46)</b>
7	<b>Profit / ( Loss ) for the period ( 5-6 )</b>	<b>150.83</b>	<b>(308.63)</b>	<b>144.19</b>	<b>(157.80)</b>	<b>220.33</b>	<b>497.66</b>
8	<b>Other Comprehensive Income/(Expense) Net of Tax</b>						
	a Items that will not be reclassified to Profit or Loss	(2.69)	(2.69)	-	(5.38)	-	(10.77)
	- Remeasurement gain / (loss) on defined benefit obligation	(2.69)	(2.69)	-	(5.38)	-	(10.77)
	b Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	<b>Total other comprehensive Income/(Expense), Net of tax (a + b)</b>	<b>(2.69)</b>	<b>(2.69)</b>	<b>-</b>	<b>(5.38)</b>	<b>-</b>	<b>(10.77)</b>
9	<b>Total Comprehensive Income for the period (7+8)</b>	<b>148.14</b>	<b>(311.32)</b>	<b>144.19</b>	<b>(163.18)</b>	<b>220.33</b>	<b>486.89</b>
10	<b>Paid up Equity Share Capital ( face value Rs. 5/- each )</b>	<b>170.00</b>	<b>170.00</b>	<b>170.00</b>	<b>170.00</b>	<b>170.00</b>	<b>170.00</b>
11	<b>Other Equity</b>	-	-	-	-	-	2,725.53
12	<b>Earning per share ( Face value of Rs. 5/- each ) Basic &amp; Diluted ( But not annualised )</b>	<b>4.44</b>	<b>(9.08)</b>	<b>4.24</b>	<b>(4.64)</b>	<b>6.48</b>	<b>14.64</b>

For Identification Purpose only.



Dharmendra R. Prabhukhot  
 CHARTERED ACCOUNTANT  
 M. No. 210433

UDAN: 20219438AAAAAW3210



2. Segmentwise Revenue, Results and Capital Employed							(Rs. In lakhs)
Sr. No.	Particulars	Quarter Ended on			Half Year Ended on		Year Ended
		30-09-2020	30-06-2020	30-09-2019	30-09-2020	30-09-2019	31-03-2020
		(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
1	<b>Segment Revenue</b>						
	a) Power Tools	2,087.96	593.15	1932.53	2681.11	4056.29	7,495.71
	b) Blowers	554.41	319.32	616.79	873.73	1027.62	2,242.45
	c) Windmills	20.12	19.65	29.02	39.77	74.34	85.27
	d) All other segments (includes E-Vehicles)	71.47	348.90	68.60	420.37	87.11	773.18
	<b>Total</b>	<b>2,733.96</b>	<b>1,281.02</b>	<b>2646.94</b>	<b>4014.98</b>	<b>5245.36</b>	<b>10,596.61</b>
	Less : Inter Segment Revenue	-	-	-	-	-	-
	<b>Net Sales / Income from operations</b>	<b>2,733.96</b>	<b>1,281.02</b>	<b>2646.94</b>	<b>4014.98</b>	<b>5245.36</b>	<b>10,596.61</b>
2	<b>Segment Results - Profit /( Loss) before tax &amp; Interest from each segment</b>						
	a) Power Tools	246.87	(214.15)	215.10	32.72	511.22	928.01
	b) Blowers	63.75	(6.44)	55.14	57.31	27.83	146.43
	c) Windmills	0.41	0.15	8.50	0.56	31.24	2.66
	d) All other segments (includes E-Vehicles)	(2.47)	122.04	(4.67)	119.57	(2.03)	266.07
		<b>308.56</b>	<b>(98.40)</b>	<b>274.07</b>	<b>210.16</b>	<b>568.06</b>	<b>1,343.17</b>
	Less:-						
	i) Interest	124.23	128.95	143.75	253.18	279.79	571.80
	ii) Other un-allocable expenditure	89.48	95.16	108.81	184.64	181.44	418.06
	Add :-						
	i) Un- allocable income	9.55	8.36	82.09	17.91	99.45	129.89
	<b>Profit / ( Loss ) Before Exceptional Items</b>	<b>104.40</b>	<b>(314.15)</b>	<b>103.60</b>	<b>(209.75)</b>	<b>206.28</b>	<b>483.20</b>
	Exceptional Item	-	-	-	-	-	-
	<b>Profit / ( Loss ) Before Tax</b>	<b>104.40</b>	<b>(314.15)</b>	<b>103.60</b>	<b>(209.75)</b>	<b>206.28</b>	<b>483.20</b>
3	<b>Capital Employed ( Segment Assets - Segment Liabilities)</b>						
	a) Power Tools	3213.88	3,384.99	3818.97	3213.88	3818.97	3,629.22
	b) Blowers	1088.63	991.47	1044.43	1088.63	1044.43	1,158.33
	c) Windmills	367.30	379.94	482.01	367.30	482.01	403.14
	d) All other segments (includes E-Vehicles)	1071.97	1,406.28	641.50	1071.97	641.50	1,164.02
	e) Unallocated	221.85	213.58	128.26	221.85	128.26	339.57
	<b>Total</b>	<b>5,963.63</b>	<b>6,376.26</b>	<b>6115.17</b>	<b>5963.63</b>	<b>6115.17</b>	<b>6,694.28</b>

For Identification Purpose Only



*Dharmendra R. Prabhukhot*

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

UPIN: 20219438AAAAAW3210



3. Disclosure of Standalone Statement of Assets and Liabilities as per clause 41 (l) (ea) of the listing agreement for the half year ended on 30th September, 2020

Particulars	(Rs. In lakhs)	
	30-09-2020 Un-audited	31-03-2020 Audited
<b>ASSETS :</b>		
<b>I. Non-current assets</b>		
(a) Property, plant and equipment	2124.21	2179.31
(b) Right of Use Asset	66.42	89.34
(c) Capital work-in-progress	4.82	4.82
(d) Investment property	139.30	139.30
(e) Other Intangible assets	0.83	1.76
(f) Intangible assets under development	-	-
(g) Financial assets		
(i) Investments	42.05	42.05
(ii) Trade receivables	-	-
(iii) Loans	50.25	49.84
(iv) Other financial assets	-	-
(h) Other non-current assets	-	2.73
<b>Total Non-Current Assets</b>	<b>2427.88</b>	<b>2509.15</b>
<b>II. Current assets</b>		
(a) Inventories	1944.80	2944.51
(b) Financial assets		
(i) Investments	-	-
(ii) Trade receivables	3050.31	2657.71
(iii) Cash and cash equivalents	117.51	117.30
(iv) Bank balance other than (iii) above	171.39	179.32
(v) Loans	-	-
(vi) Other financial assets	9.87	5.37
(c) Current Tax Assets ( Net )	-	-
(d) Other current assets	391.22	462.82
<b>Total Current Assets</b>	<b>5685.10</b>	<b>6367.03</b>
<b>Total Assets</b>	<b>8112.98</b>	<b>8876.18</b>
<b>EQUITY AND LIABILITIES :</b>		
<b>Equity</b>		
(a) Equity share capital	170.00	170.00
(b) Other equity	2562.34	2725.52
(c) Non controlling Interest	-	-
<b>Total Equity</b>	<b>2732.34</b>	<b>2895.52</b>
<b>Liabilities</b>		
<b>I. Non-current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	1338.66	1047.38
(ii) Trade payables	-	-
Other financial liabilities	129.50	142.26
(b) Provisions	132.38	114.44
(c) Deferred tax liabilities ( Net )	38.75	92.52
(d) Other non-current liabilities	19.85	27.09
<b>Total Non-Current Liabilities</b>	<b>1659.14</b>	<b>1423.69</b>
<b>II. Current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	1398.78	2423.31
(ii) Trade and other payables	760.07	798.41
(iii) Trade payables MSME	26.29	90.16
(iv) Other financial liabilities	923.99	560.77
(b) Other current liabilities	478.22	515.46
(c) Provisions	109.18	118.47
(d) Current Tax Liabilities ( Net )	24.97	50.39
<b>Total Current Liabilities</b>	<b>3721.50</b>	<b>4556.97</b>
<b>Total Equity and Liabilities</b>	<b>8112.98</b>	<b>8876.18</b>

Notes:

- The above results have been reviewed by the Audit Committee in its meeting held on 12th November, 2020 and the same were approved and taken on record by the Board of Directors at its meeting held on 12th November, 2020.
- The limited review of the financial results for the quarter ended 30th September, 2020 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.
- Tax expense includes Current tax, Deferred tax and MAT Credit Entitlement if any.
- Figures for previous year / period have been regrouped, wherever necessary.



By order of the Board of Directors  
KPT Industries Limited  
(Formerly known as Kulkarni Power Tools Limited)

Prakash Kulkarni  
Executive Chairman  
DIN No.00052342

For Identification  
purpose only

Place : Shirol

Date : 12th November, 2020

CHARTERED ACCOUNTANT.

M. No. 210433

UDIN: 20219438AAAAAW3210

**KPT Industries Limited**

(Formerly known as Kulkarni Power Tools Limited)

**4. Un-audited statement of Cash Flow for half year ended on 30th September, 2020**

		Rs in Lakhs	
	Particulars	For the Half ended 30 Sept 2020	For the Half ended 30 Sept 2019
<b>A</b>	<b>Cash flows from operating activities</b>		
	Net profit before taxes and extraordinary items	(209.75)	206.28
	<b>Adjustments for:</b>		
	Depreciation - Other than ROU	137.54	135.28
	Depreciation - On ROU	13.87	-
	Dividend Income	-	(2.44)
	(Profit)/Loss on sale of fixed assets	(2.44)	(0.02)
	Bad debts written off	0.13	111.57
	Provision for warranty W/back	4.50	(2.14)
	Government Grant	(7.23)	(7.23)
	Income on de-recognition of financial assets	-	-
	Credit Balance Written back	-	(60.46)
	Interest income	(5.98)	(27.50)
	Interest expenses	253.18	279.79
	<b>Operating profits before working capital changes</b>	<b>183.82</b>	<b>633.13</b>
	<b>Adjustments for:</b>		
	(Increase)/decrease in trade receivable	(397.23)	318.34
	(Increase)/decrease in other financial assets	7.51	-
	(Increase)/decrease in other non-financial assets	71.61	-
	(Increase)/decrease in inventories	999.71	(704.00)
	Increase/(decrease) in trade payables	(102.21)	159.13
	Increase/(decrease) in other financial liabilities	(879.00)	-
	Increase/(decrease) in other non-financial liabilities	(37.24)	-
	Increase/(decrease) in Provisions	1.19	-
	<b>Cash generated from operations</b>	<b>(151.85)</b>	<b>406.60</b>
	Income tax paid	(25.15)	(5.48)
	<b>Net cash from operating activities</b>	<b>(177.00)</b>	<b>401.12</b>
<b>B</b>	<b>Cash flows from investing activities</b>		
	Purchase of fixed assets	(76.18)	(89.01)
	Proceeds from sale of other fixed assets	3.50	0.02
	Decrease in Loans and Advances	-	526.40
	(Investment)/Maturity of term deposits (having original maturity of more than 3 months)	-	(11.07)
	Purchase of Investments	-	(5.00)
	Proceeds from Partnership Firm	-	-
	Interest received	1.48	23.00
	Dividend Received	-	2.44
	Sale of Investment	-	-
	<b>Net cash from investing activities</b>	<b>(71.20)</b>	<b>446.78</b>
<b>C</b>	<b>Cash flows from financing activities</b>		
	Proceed from issuance of share capital	-	-
	Proceeds from issuance/ (Redemption) of preference shares	-	-
	Proceeds from Long Term Borrowings	603.50	58.68
	Repayment of Long Term Borrowings	(96.94)	(657.36)
	Repayment of Short term borrowings	-	(70.09)
	Interest paid	(237.19)	(278.96)
	Purchase of ROU assets	(19.13)	-
	Dividend and Dividend distribution tax	(1.83)	-
	<b>Net cash used in financing activities</b>	<b>248.41</b>	<b>(947.73)</b>
	Net increase in cash and cash equivalents	0.21	(99.83)
	Cash and cash equivalents at beginning of period	117.30	175.62
	Cash and cash equivalents at the end of period	117.51	75.79

Notes:

1 Cash Flow statement has been prepared under indirect method as set out in Ind AS 7 Statement of Cash Flow.



*[Handwritten signature]*

**Dharmendra R. Prabhukhot**  
 CHARTERED ACCOUNTANT  
 M. No. 219438



For Identifiable Purpose only.

**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



**Un-audited financial results for the quarter and half year ended on 30th September, 2020**

(Rs. In lakhs except EPS)

Particulars	Quarter Ended on			Half year ended on		Year Ended
	30-09-2020	30-06-2020	30-09-2019	30-09-2020	30-09-2019	31-03-2020
	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
Total income from operations (Net)	2,733.96	1,281.02	2,646.94	4,014.98	5,245.36	10,596.61
Net profit for the period before tax	104.40	(314.15)	103.60	(209.75)	206.28	483.20
Net profit / (Loss) for the period after tax	150.83	(308.63)	144.19	(157.80)	220.33	497.66
Total comprehensive income for the period comprising profit for the period (after tax) and other comprehensive income (after tax)	148.14	(311.32)	144.19	(163.18)	220.33	486.89
Equity Share Capital (Face Value of Rs. 5/- each)	170.00	170.00	170.00	170.00	170.00	170.00
Other equity	-	-	-	-	-	2,725.53
Earnings per share of Rs. 5/- each						
Basic	4.44	(9.08)	4.24	(4.64)	6.48	14.64
Diluted	4.44	(9.08)	4.24	(4.64)	6.48	14.64

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  
(Formerly known as Kulkarni Power Tools Limited)

Prakash Kulkarni  
Executive Chairman  
DIN No.00052342



Place : Shirol  
Date : 12th November, 2020

For Identification Purpose

@202  
Dharmendra R. Prabhukhot  
CHARTERED ACCOUNTANT  
M. No. 219438



UDIN: 20219438AAAAAW3210