

KPT/SECR/STEX/25-26

[www.listing.bseindia.com](http://www.listing.bseindia.com)07<sup>th</sup> November, 2025**BSE Limited**

Corporate Relationship Department

2<sup>nd</sup> Floor, New Trading Ring,

P.J. Towers, Dalal Street.

**MUMBAI 400 001**

Dear Sir,

**Sub: - Unaudited Financial Results for the Quarter and Half Year ended on 30<sup>th</sup> September, 2025.**

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the Unaudited Financial Results for the quarter and half year ended on 30<sup>th</sup> September, 2025.

The said results have been approved & taken on record by the Board of Directors in its meeting held on Friday, 07<sup>th</sup> November, 2025.

The Board Meeting commenced at 12.30 P.M. and concluded at 02:00 P.M.

Thanking you,

Yours faithfully,

For **KPT Industries Limited**

Aishwarya Toraskar

**COMPANY SECRETARY & COMPLIANCE OFFICER**

Membership No: A 54931



Encl: - a/a.

**P G BHAGWAT LLP**

Chartered Accountants

LLPIN: AAT-9949

**OFFICE ADDRESS**

Flat No. 301, Third Floor,

Atharva Heights, Behind SBI Bank

Rajarampuri 7<sup>th</sup> Lane

Kolhapur - 416003

Tel (O): 0231 – 2659546

Email: akshay\_kotkar@pgbhagwatca.com

Web: www.pgbhagwatca.com

**Independent Auditor's Review Report on the Unaudited quarterly and period 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 ended 30<sup>th</sup> September 2025. 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: - 7<sup>th</sup> November 2025

UDIN:- 25140581BMLEJN2495



**KPT Industries Limited**

Regd. Office : Gat No. 320, Mouje Agar, Taluka Shirol - 416 103, Dist. Kolhapur  
 Tel: (0231) 3528151  
 CIN: L29130MH1976PLC019147



Un-audited financial results for the quarter and half year ended on 30th September, 2025

(Rs. In lakhs except EPS)

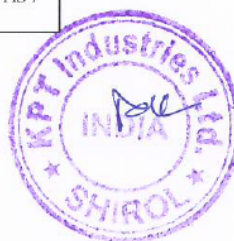
Sr. No.	Particulars	Quarter Ended on			Half Year Ended on		Year Ended
		30/09/2025	30/06/2025	30/09/2024	30/09/2025	30/09/2024	31/03/2025
		(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
1	<b>Income :</b>						
	a) Revenue from operations	4,389.01	3,877.24	4017.04	8,266.25	8,596.46	16,605.12
	b) Other Income	12.84	11.92	14.65	24.76	30.17	58.32
	<b>Total Income</b>	<b>4,401.85</b>	<b>3,889.16</b>	<b>4,031.69</b>	<b>8,291.01</b>	<b>8,626.63</b>	<b>16,663.44</b>
2	<b>Expenditure:</b>						
	a) Cost of Materials Consumed	830.84	558.41	735.80	1,389.25	2,291.34	3,611.34
	b) Purchase of Stock in Trade	2,321.02	1,313.87	2262.89	3,634.89	4,058.27	6,745.41
	c) Changes in Inventories of Finished Goods, Work in Process and Stock in Trade	(521.73)	522.36	(642.49)	0.63	(1,126.99)	(268.63)
	d) Employees Benefit Expense	402.54	398.38	382.08	800.92	731.30	1,488.02
	e) Finance Cost	74.08	81.27	125.08	155.35	248.50	461.84
	f) Depreciation and Amortisation Expense	80.53	79.53	91.75	160.06	178.99	357.65
	g) Other Expenses	709.33	525.49	560.52	1,234.82	1,166.79	2,379.51
	<b>Total Expenditure</b>	<b>3,896.61</b>	<b>3,479.31</b>	<b>3,515.63</b>	<b>7,375.92</b>	<b>7,548.20</b>	<b>14,775.14</b>
3	<b>Profit / ( Loss ) Before Exceptional Items ( 1 - 2 )</b>	<b>505.24</b>	<b>409.85</b>	<b>516.06</b>	<b>915.09</b>	<b>1,078.43</b>	<b>1,888.30</b>
4	<b>Exceptional Item</b>	-	-	-	-	-	-
5	<b>Profit / ( Loss ) Before Tax</b>	<b>505.24</b>	<b>409.85</b>	<b>516.06</b>	<b>915.09</b>	<b>1,078.43</b>	<b>1,888.30</b>
6	<b>Tax Expense</b>	144.84	102.70	120.48	247.54	273.28	495.61
7	<b>Profit / ( Loss ) for the period ( 5-6 )</b>	<b>360.40</b>	<b>307.15</b>	<b>395.58</b>	<b>667.55</b>	<b>805.15</b>	<b>1,392.69</b>
8	<b>Other Comprehensive Income/(Expense) Net of Tax</b>						
	a) Items that will not be reclassified to Profit or Loss	(1.17)	(1.17)	(1.13)	(2.34)	(2.25)	(4.68)
	- Remeasurement gain / (loss) on defined benefit obligation ( Net of Tax )	(1.17)	(1.17)	(1.13)	(2.34)	(2.25)	(4.68)
	b) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	Total other comprehensive income/(Expense), Net of tax (a + b)	(1.17)	(1.17)	(1.13)	(2.34)	(2.25)	(4.68)
9	<b>Total Comprehensive income for the period (7+8 )</b>	<b>359.23</b>	<b>305.98</b>	<b>394.45</b>	<b>665.21</b>	<b>802.90</b>	<b>1,388.01</b>
10	<b>Paid up Equity Share Capital</b> ( face value Rs. 5/- each )	170.00	170.00	170.00	170.00	170.00	170.00
11	<b>Other Equity</b>	-	-	-	-	-	6,668.67
12	<b>Earning per share ( Face value of Rs. 5/- each )</b> Basic & Diluted ( But not annualised )	10.60	9.03	11.63	19.63	23.68	40.96



1. Segmentwise Revenue, Results and Capital Employed							
(Rs. In lakhs)							
Sr. No.	Particulars	Quarter Ended on			Half Year Ended on		Year Ended
		30/09/2025	30/06/2025	30/09/2024	30/09/2025	30/09/2024	31/03/2025
		(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
1	<b>Segment Revenue</b>						
	a) Power Tools	2,901.11	2,807.42	2982.65	5708.53	5934.60	11,520.65
	b) Blowers	1,212.46	827.60	792.62	2040.06	1643.37	3,624.01
	c) Windmills	21.18	18.66	22.92	39.84	42.85	51.82
	d) E-Vehicles	254.26	223.56	218.85	477.82	975.64	1,408.64
	<b>Total</b>	<b>4,389.01</b>	<b>3,877.24</b>	<b>4017.04</b>	<b>8266.25</b>	<b>8596.46</b>	<b>16,605.12</b>
	Less : Inter Segment Revenue	-	-	-	-	-	-
	<b>Net Sales / Income from operations</b>	<b>4,389.01</b>	<b>3,877.24</b>	<b>4017.04</b>	<b>8266.25</b>	<b>8596.46</b>	<b>16,605.12</b>
2	<b>Segment Results - Profit /( Loss) before tax &amp; interest from each segment</b>						
	a) Power Tools	414.77	438.84	537.70	853.61	1003.47	1,864.00
	b) Blowers	269.03	104.11	106.58	373.14	265.36	541.78
	c) Windmills	3.71	2.42	5.14	6.13	12.16	(13.88)
	d) E-Vehicles	73.17	75.61	139.33	148.78	300.45	482.89
		<b>760.68</b>	<b>620.98</b>	<b>788.75</b>	<b>1381.66</b>	<b>1581.44</b>	<b>2,874.79</b>
	Less:-						
	i) Interest	74.08	81.27	125.08	155.35	248.50	461.84
	ii) Other un-allocable expenditure	194.20	141.78	162.25	335.98	284.68	582.97
	Add :-						
	i) Un- allocable income	12.84	11.92	14.65	24.76	30.17	58.32
	<b>Profit / ( Loss ) Before Exceptional Items</b>	<b>505.24</b>	<b>409.85</b>	<b>516.06</b>	<b>915.09</b>	<b>1078.43</b>	<b>1,888.30</b>
	Exceptional Item :	-	-	-	-	-	-
	<b>Profit / ( Loss ) Before Tax</b>	<b>505.24</b>	<b>409.85</b>	<b>516.06</b>	<b>915.09</b>	<b>1,078.43</b>	<b>1,888.30</b>
3	<b>Capital Employed ( Segment Assets - Segment Liabilities)</b>						
	a) Power Tools	4619.40	4,751.46	5535.58	4619.40	5535.58	4,864.39
	b) Blowers	2660.57	2,550.47	2755.96	2660.57	2755.96	2,679.99
	c) Windmills	160.20	164.96	184.62	160.20	184.62	153.05
	d) E-Vehicles	911.31	709.79	1087.00	911.31	1087.00	903.24
	e) Unallocated	547.21	434.11	609.09	547.21	609.09	509.71
	<b>Total</b>	<b>8,898.69</b>	<b>8,610.79</b>	<b>10172.25</b>	<b>8898.69</b>	<b>10172.25</b>	<b>9,110.38</b>



KPT Industries Limited			
2. Statement of Cash Flows for the half year ended on 30th September, 2025			
	Particulars	30/09/2025	31/03/2025
<b>A</b>	<b>Cash flows from operating activities</b>		
	Net profit before taxes and extraordinary items	915.09	1,888.30
	<b>Adjustments for:</b>		
	Depreciation - Other than ROU	139.11	315.52
	Depreciation - On ROU	20.94	42.12
	Dividend Received	(0.78)	(3.18)
	(Profit)/Loss on sale of PPE and Investment Property	(2.43)	(2.81)
	Bad debts written off	12.35	83.10
	Unclaimed debit Balance Written off	0.28	0.94
	Interest on Lease Liability	3.93	10.26
	Interest income	(9.73)	(19.97)
	Interest expenses	88.80	385.69
	Loss on sale of PPE	22.38	6.07
	Provision no longer required write back	-	(3.37)
	Asset Write off	-	1.95
	<b>Operating profits before working capital changes</b>	<b>1,189.94</b>	<b>2,704.62</b>
	<b>Adjustments for:</b>		
	(Increase)/decrease in trade and other receivables	(171.88)	(226.45)
	(Increase)/decrease in other financial assets	(14.67)	20.45
	(Increase)/decrease in other non-financial assets	(186.45)	109.06
	(Increase)/decrease in inventories	(347.32)	628.29
	Increase/(decrease) in trade and other payables	922.56	(674.26)
	Increase/(decrease) in other financial liabilities	(23.53)	(130.94)
	Increase/(decrease) in other non-financial liabilities	(39.50)	80.88
	Increase/(decrease) in Provisions	10.52	43.57
	<b>Cash generated from operations</b>	<b>1,339.67</b>	<b>2,555.21</b>
	Income tax paid	(243.97)	(432.65)
	<b>Net cash from operating activities</b>	<b>1,095.70</b>	<b>2,122.56</b>
<b>B</b>	<b>Cash flows from investing activities</b>		
	Purchase of PPE	(240.38)	(350.72)
	Proceeds from sale of PPE	87.59	36.57
	Increase / Decrease in Fixed Deposits	23.23	(44.69)
	Proceeds from sale of investment	5.00	25.65
	Interest received	15.63	22.74
	Dividend Received	0.78	3.18
	<b>Net cash from investing activities</b>	<b>(108.15)</b>	<b>(307.27)</b>
<b>C</b>	<b>Cash flows from financing activities</b>		
	Proceeds from Long Term Borrowings	11.53	87.49
	Repayment of Long Term Borrowings	(208.05)	(321.57)
	Proceeds from Short term borrowings	(584.13)	(1087.68)
	Interest paid	(88.04)	(388.35)
	Purchase of ROU assets	(25.13)	(48.50)
	Dividend	(102.00)	(85.00)
	<b>Net cash used in financing activities</b>	<b>(995.82)</b>	<b>(1843.61)</b>
	<b>Net increase in cash and cash equivalents</b>	<b>(8.27)</b>	<b>(28.32)</b>
	Cash and cash equivalents at beginning of period	39.17	67.49
	Cash and cash equivalents at the end of period	30.90	39.17
Notes:			
1 Cash Flow statement has been prepared under indirect method as set out in Ind AS 7 Statement of Cash Flow.			



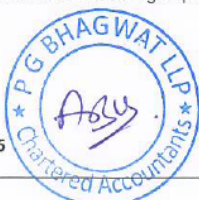
**3. Disclosure of Statement of Assets and Liabilities as per clause 41 (I) (ea) of the listing agreement for the half year ended on 30th September, 2025**

Particulars	(Rs. In lakhs)	
	30/09/2025 Un-audited	31/03/2025 Audited
<b>ASSETS :</b>		
<b>I. Non-current assets</b>		
(a) Property, plant and equipment	2,567.06	2,556.38
(b) Right of Use Asset	68.03	94.73
(c) Capital work-in-progress	0.93	35.13
(d) Investment property	169.77	170.23
(e) Other Intangible assets	12.03	18.58
(f) Intangible assets under development	3.60	0.60
(g) Financial assets		
(i) Investments	5.00	10.00
(ii) Trade receivables		
(iii) Loans		
(iv) Others	197.12	126.54
(h) Other non-current assets		
<b>Total Non-Current Assets</b>	<b>3,023.54</b>	<b>3,012.19</b>
<b>II. Current assets</b>		
(a) Inventories	4,732.40	4,385.09
(b) Financial assets		
(i) Investments		
(ii) Trade receivables	3,561.53	3,402.00
(iii) Cash and cash equivalents	30.90	39.17
(iv) Bank balance other than (iii) above	191.20	275.69
(v) Loans		
(vi) Others	39.53	32.35
(c) Current Tax Assets ( Net )	-	-
(d) Other current assets	413.06	225.94
<b>Total Current Assets</b>	<b>8,968.62</b>	<b>8,360.24</b>
<b>Total Assets</b>	<b>11,992.16</b>	<b>11,372.43</b>
<b>EQUITY AND LIABILITIES :</b>		
<b>Equity</b>		
(a) Equity share capital	170.00	170.00
(b) Other equity	7,231.87	6,668.67
<b>Total Equity</b>	<b>7,401.87</b>	<b>6,838.67</b>
<b>Liabilities</b>		
<b>I. Non-current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	311.69	492.03
(ii) Lease liability	37.86	58.33
(iii) Trade payables		
Dues to Micro & Small Enterprises		
Dues to Other than Micro & Small Enterprises		
(iv) Other financial liabilities	81.20	77.86
(b) Provisions	70.15	61.86
(c) Deferred tax liabilities ( Net )	50.00	49.25
(d) Other non-current liabilities		
<b>Total Non-Current Liabilities</b>	<b>550.90</b>	<b>739.33</b>
<b>II. Current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	1,140.14	1,740.44
(ii) Lease Liability	43.33	44.05
(iii) Trade payables		
Dues to Micro & Small Enterprises	92.35	51.68
Dues to Other than Micro & Small Enterprises	1,531.36	649.47
(iv) Other financial liabilities	926.79	971.25
(b) Other current liabilities	91.08	130.58
(c) Provisions	118.38	113.03
(d) Current Tax Liabilities ( Net )	95.96	93.93
<b>Total Current Liabilities</b>	<b>4,039.39</b>	<b>3,794.43</b>
<b>Total Equity and Liabilities</b>	<b>11,992.16</b>	<b>11,372.43</b>

**Notes:**

- The above results have been reviewed by the Audit Committee in its meeting held on 7th November, 2025 and the same were approved and taken on record by the Board of Directors at its meeting held on 7th November, 2025.
- The limited review of the financial results for the quarter ended 30th September, 2025 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.

Place : Shirol  
Date : 7th November, 2025



By order of the Board of Directors  
KPT Industries Limited

*Prabha Kulkarni*  
Mrs. Prabha Kulkarni  
Chairperson  
DIN No.00053598



**KPT Industries Limited**

Regd. Office : Gat No. 320, Mouje Agar, Taluka Shirol - 416 103, Dist. Kolhapur  
Tel: (0231) 3528151  
CIN: L29130MH1976PLC019147

**Un-audited financial results for the quarter and half year ended on 30th September, 2025**

(Rs. In lakhs except EPS)

Particulars	Quarter Ended on			Half year ended on		Year Ended
	30/09/2025 (Un-audited)	30/06/2025 (Un-audited)	30/09/2024 (Un-audited)	30/09/2025 (Un-audited)	30/09/2024 (Un-audited)	
Total income from operations (Net)	4,389.01	3,877.24	4,017.04	8,266.25	8,596.46	16,605.12
Net profit for the period before tax	505.24	409.85	516.06	915.09	1,078.43	1,888.30
Net profit / (Loss) for the period after tax	360.40	307.15	395.58	667.55	805.15	1,392.69
Total comprehensive income for the period comprising profit for the period (after tax) and other comprehensive income (after tax)	359.23	305.98	394.45	665.21	802.90	1,388.01
Equity Share Capital (Face Value of Rs. 5/- each)	170.00	170.00	170.00	170.00	170.00	170.00
Other equity	-	-	-	-	-	6,668.67
Earnings per share of Rs. 5/- each						
Basic	10.60	9.03	11.63	19.63	23.68	40.96
Diluted	10.60	9.03	11.63	19.63	23.68	40.96

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 )

Place : Shirol

Date : 7th November, 2025

By order of the Board of Directors  
KPT Industries Limited

Mrs. Prabha Kulkarni  
Chairperson  
DIN No. 00053598

