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/SECR/STEX/26-27 www.listing.bseindia.com 13th November, 2026

**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 & half year ended on 30th September, 2026 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**

KPT Industries Ltd. INDIA SHIROL

Aishwarya Toraskar - Jadhav
**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 7th 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 30th September 2026. 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: - 13th November 2026**
**UDIN:- 26140581XJTICI4582**

**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, 2026**

( Rs. In lakhs except EPS)

| Sr. No. | Particulars | Quarter Ended on | | | Half Year Ended on | | Year Ended |
|---|---|---|---|---|---|---|---|
| | | 30/09/2026 (Un-audited) | 30/06/2026 (Un-audited) | 30/09/2025 (Un-audited) | 30/09/2026 (Un-audited) | 30/09/2025 (Un-audited) | 31/03/2026 (Audited) |
| 1 | **Income :** | | | | | | |
| | a) Revenue from operations | 4,788.77 | 3,952.65 | 4389.01 | 8,741.42 | 8,266.25 | 17,377.26 |
| | b) Other Income | 10.36 | 12.01 | 12.84 | 22.37 | 24.76 | 52.72 |
| | **Total Income** | **4,799.13** | **3,964.66** | **4,401.85** | **8,763.79** | **8,291.01** | **17,429.98** |
| 2 | **Expenditure:** | | | | | | |
| | a) Cost of Materials Consumed | 1,041.68 | 721.08 | 830.84 | 1,762.76 | 1,389.25 | 3,521.11 |
| | b) Purchase of Stock in Trade | 2,692.10 | 2,337.23 | 2321.02 | 5,029.33 | 3,634.89 | 7,021.04 |
| | c) Changes in Inventories of Finished Goods, Work in Process and Stock in Trade | (651.64) | (611.57) | (521.73) | (1,263.21) | 0.63 | 231.92 |
| | d) Employees Benefit Expense | 471.94 | 449.04 | 402.54 | 920.98 | 800.92 | 1,790.79 |
| | e) Finance Cost | 77.74 | 79.14 | 74.08 | 156.88 | 155.35 | 344.15 |
| | f) Depreciation and Amortisation Expense | 77.93 | 79.55 | 80.53 | 157.48 | 160.06 | 321.67 |
| | g) Other Expenses | 660.83 | 518.09 | 709.33 | 1,178.92 | 1,234.82 | 2,532.59 |
| | **Total Expenditure** | **4,370.58** | **3,572.56** | **3,896.61** | **7,943.14** | **7,375.92** | **15,763.27** |
| 3 | **Profit / ( Loss ) Before Exceptional Items (1 - 2)** | **428.55** | **392.10** | **505.24** | **820.65** | **915.09** | **1,666.71** |
| 4 | **Exceptional Item** | - | - | - | - | - | 55.04 |
| 5 | **Profit / ( Loss ) Before Tax** | **428.55** | **392.10** | **505.24** | **820.65** | **915.09** | **1,611.67** |
| 6 | Tax Expense | 112.14 | 103.69 | 144.84 | 215.83 | 247.54 | 404.88 |
| 7 | **Profit / ( Loss ) for the period ( 5-6 )** | **316.41** | **288.41** | **360.40** | **604.82** | **667.55** | **1,206.79** |
| 8 | **Other Comprehensive Income/(Expense) Net of Tax** | | | | | | |
| | a Items that will not be reclassified to Profit or Loss | **3.50** | **(4.71)** | **(1.17)** | **(1.21)** | **(2.34)** | **(18.85)** |
| | - Remeasurement gain / (loss) on defined benefit obligation ( Net of Tax) | 3.50 | (4.71) | (1.17) | (1.21) | (2.34) | (18.85) |
| | b Items that will be reclassified to Profit or Loss | - | - | - | - | - | - |
| | Total other comprehensive income/(Expense), Net of tax (a + b) | **3.50** | **(4.71)** | **(1.17)** | **(1.21)** | **(2.34)** | **(18.85)** |
| 9 | **Total Comprehensive income for the period (7+8 )** | **319.91** | **283.70** | **359.23** | **603.61** | **665.21** | **1,187.94** |
| 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** | - | - | - | - | - | 7,754.61 |
| 12 | **Earning per share ( Face value of Rs. 5/- each )** Basic & Diluted ( But not annualised ) | 9.31 | 8.48 | 10.60 | 17.79 | 19.63 | 35.49 |

KPT Industries Ltd. SHIROL INDIA

P G BHAGWAT LLP Chartered Accountants

**1. Segmentwise Revenue, Results and Capital Employed** ( Rs. In lakhs )

| Sr. No. | Particulars | Quarter Ended on | | | Half Year Ended on | | Year Ended |
|---|---|---|---|---|---|---|---|
| | | 30/09/2026 (Un-audited) | 30/06/2026 (Un-audited) | 30/09/2025 (Un-audited) | 30/09/2026 (Un-audited) | 30/09/2025 (Un-audited) | 31/03/2026 (Audited) |
| 1 | **Segment Revenue** | | | | | | |
| | a) Power Tools | 3,346.21 | 2,867.47 | 2901.11 | 6213.68 | 5708.53 | 11,442.02 |
| | b) Blowers | 1,280.28 | 839.70 | 1212.46 | 2119.98 | 2040.06 | 4,246.04 |
| | c) Windmills | 17.25 | 22.74 | 21.18 | 39.99 | 39.84 | 51.36 |
| | d) E-Vehicles | 145.03 | 222.74 | 254.26 | 367.77 | 477.82 | 1,637.84 |
| | **Total** | **4,788.77** | **3,952.65** | **4389.01** | **8741.42** | **8266.25** | **17,377.26** |
| | Less : Inter Segment Revenue | - | - | - | - | - | - |
| | **Net Sales / Income from operations** | **4,788.77** | **3,952.65** | **4389.01** | **8741.42** | **8266.25** | **17,377.26** |
| 2 | **Segment Results - Profit /( Loss) before tax & interest from each segment** | | | | | | |
| | a) Power Tools | 428.87 | 319.65 | 414.77 | 748.52 | 853.61 | 1,573.84 |
| | b) Blowers | 283.32 | 217.56 | 269.03 | 500.88 | 373.14 | 747.67 |
| | c) Windmills | 1.48 | 6.68 | 3.71 | 8.16 | 6.13 | (15.25) |
| | d) E-Vehicles | (35.29) | 74.93 | 73.17 | 39.64 | 148.78 | 496.99 |
| | | **678.38** | **618.82** | **760.68** | **1297.20** | **1381.66** | **2,803.25** |
| | Less:- | | | | | | |
| | i) Interest | 77.74 | 79.14 | 74.08 | 156.88 | 155.35 | 344.15 |
| | ii) Other un-allocable expenditure | 182.45 | 159.59 | 194.20 | 342.04 | 335.98 | 845.11 |
| | Add :- | | | | | | |
| | i) Un- allocable income | 10.36 | 12.01 | 12.84 | 22.37 | 24.76 | 52.72 |
| | **Profit / ( Loss ) Before Exceptional Items** | 428.55 | 392.10 | 505.24 | 820.65 | 915.09 | 1,666.71 |
| | **Exceptional Item :** | - | - | - | - | - | 55.04 |
| | **Profit / ( Loss ) Before Tax** | **428.55** | **392.10** | **505.24** | **820.65** | **915.09** | **1,611.67** |
| 3 | Capital Employed ( Segment Assets - Segment Liabilities) | | | | | | |
| | a) Power Tools | 5795.12 | 5,232.66 | 4619.40 | 5795.12 | 4619.40 | 5,246.67 |
| | b) Blowers | 2870.14 | 2,331.03 | 2660.57 | 2870.14 | 2660.57 | 2,712.21 |
| | c) Windmills | 113.44 | 136.91 | 160.20 | 113.44 | 160.20 | 130.07 |
| | d) E-Vehicles | 1225.61 | 1,013.06 | 911.31 | 1225.61 | 911.31 | 1,836.88 |
| | e) Unallocated | 614.40 | 690.61 | 547.21 | 614.40 | 547.21 | 537.77 |
| | **Total** | **10,618.71** | **9,404.27** | **8898.69** | **10618.71** | **8898.69** | **10,463.60** |

KPT Industries Ltd. INDIA SHIROL

P G BHAGWAT LLP Chartered Accountants

KPT Industries Limited

2. Statement of Cash Flows for the half year ended on 30th September, 2026

| | Particulars | 30/09/2026 | 31/03/2026 |
|---|---|---|---|
| A | **Cash flows from operating activities** | | |
| | Net profit before taxes and extraordinary items | **820.65** | **1,611.67** |
| | **Adjustments for:** | | |
| | Depreciation - Other than ROU | 139.25 | 279.78 |
| | Depreciation - On ROU | 18.23 | 41.89 |
| | Dividend Received | (0.38) | (0.78) |
| | (Profit)/Loss on sale of PPE and Investment Property | - | (2.85) |
| | Bad debts written off | - | 9.14 |
| | Provision for doubtful debts | 8.31 | 21.46 |
| | Unclaimed debit Balance Written off | (0.05) | 2.72 |
| | Interest on Lease Liability | 2.26 | 6.91 |
| | Interest income | (10.17) | (24.62) |
| | Interest expenses | 88.60 | 203.13 |
| | Loss on sale of PPE | - | 22.38 |
| | Foreign Exchange Loss | 2.58 | 3.53 |
| | Foreign Exchange Gain | (6.37) | (8.36) |
| | **Operating profits before working capital changes** | **1,062.91** | **2,166.00** |
| | **Adjustments for:** | | |
| | (Increase)/decrease in trade and other receivables | 315.66 | (1,522.98) |
| | (Increase)/decrease in other financial assets | (4.41) | (41.33) |
| | (Increase)/decrease in other non-financial assets | (164.95) | (57.27) |
| | (Increase)/decrease in inventories | (1,657.71) | (153.90) |
| | Increase/(decrease) in trade and other payables | 1,283.30 | 218.22 |
| | Increase/(decrease) in other financial liabilities | 70.92 | 30.62 |
| | Increase/(decrease) in other non-financial liabilities | (136.19) | 59.67 |
| | Increase/(decrease) in Provisions | (3.99) | 38.14 |
| | Cash generated from operations | 765.54 | 737.17 |
| | Income tax paid | (110.50) | (533.31) |
| | **Net cash from operating activities** | **655.04** | **203.86** |
| B | **Cash flows from investing activities** | | |
| | Purchase of PPE | (47.74) | (277.21) |
| | Proceeds from sale of PPE | - | 88.07 |
| | Increase / Decrease in Fixed Deposits | (4.99) | 18.30 |
| | Proceeds from sale of investment | - | 5.00 |
| | Interest received | 14.47 | 24.86 |
| | Dividend Received | 0.38 | 0.78 |
| | **Net cash from investing activities** | **(37.88)** | **(140.20)** |
| C | **Cash flows from financing activities** | | |
| | Proceeds from Long Term Borrowings | 448.00 | 13.00 |
| | Repayment of Long Term Borrowings | (142.93) | (347.02) |
| | Proceeds from Short term borrowings | (647.00) | 599.91 |
| | Interest paid | (86.60) | (203.91) |
| | Lease payments | (23.15) | (50.96) |
| | Dividend | (102.00) | (102.00) |
| | **Net cash used in financing activities** | **(553.68)** | **(90.98)** |
| | Net increase in cash and cash equivalents | **63.48** | **(27.32)** |
| | Cash and cash equivalents at beginning of period | **11.85** | **39.17** |
| | Cash and cash equivalents at the end of period | **75.33** | **11.85** |

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, 2026**

( Rs. In lakhs )

| Particulars | 30/09/2026 Un-audited | 31/03/2026 Audited |
|---|---|---|
| **ASSETS :** | | |
| **I. Non-current assets** | | |
| (a) Property, plant and equipment | 2,378.41 | 2,455.87 |
| (b) Right of Use Asset | 65.62 | 52.34 |
| (c) Capital work-in-progress | 1.34 | 5.15 |
| (d) Investment property | 168.83 | 169.31 |
| (e) Other Intangible assets | 12.50 | 18.19 |
| (f) Intangible assets under development | 1.93 | 1.93 |
| (g) Financial assets | | |
| (i) Investments | 5.00 | 5.00 |
| (ii) Trade receivables | - | - |
| (iii) Loans | - | - |
| (iv) Others | 147.75 | 178.76 |
| (h) Other tax assets (net) | 37.23 | 12.24 |
| (i) Other non-current assets | 2.41 | 3.22 |
| **Total Non-Current Assets** | 2,821.02 | 2,902.01 |
| **II.Current assets** | | |
| (a) Inventories | 6,196.70 | 4,538.99 |
| (b) Financial assets | | |
| (i) Investments | - | - |
| (ii) Trade receivables | 4,585.13 | 4,902.74 |
| (iii) Cash and cash equivalents | 75.33 | 11.85 |
| (iv) Bank balance other than (iii) above | 288.31 | 222.87 |
| (v) Loans | - | - |
| (vi) Others | 61.15 | 64.20 |
| (c) Current Tax Assets ( Net ) | - | 24.99 |
| (d) Other current assets | 445.48 | 280.49 |
| **Total Current Assets** | 11,652.10 | 10,046.13 |
| **Total Assets** | **14,473.12** | **12,948.14** |
| **EQUITY AND LIABILITIES :** | | |
| **Equity** | | |
| (a) Equity share capital | 170.00 | 170.00 |
| (b) Other equity | 8,256.21 | 7,754.61 |
| **Total Equity** | 8,426.21 | 7,924.61 |
| **Liabilities** | | |
| **I. Non-current liabilities** | | |
| (a) Financial liabilities | | |
| (i) Borrowings | 490.83 | 168.33 |
| (ii) Lease liability | 39.64 | 22.79 |
| (iii) Trade payables | | |
| Dues to Micro & Small Enterprises | - | - |
| Dues to Other than Micro & Small Enterprises | - | - |
| (iv) Other financial liabilities | 87.56 | 85.26 |
| (b) Provisions | 145.72 | 150.58 |
| (c) Deferred tax liabilities ( Net ) | 41.06 | 45.64 |
| (d) Other non-current liabilities | - | - |
| **Total Non-Current Liabilities** | 804.81 | 472.60 |
| **II.Current liabilities** | | |
| (a) Financial liabilities | | |
| (i) Borrowings | 1,665.61 | 2,330.04 |
| (ii) Lease Liability | 33.88 | 35.54 |
| (iii) Trade payables | | |
| Dues to Micro & Small Enterprises | 153.82 | 76.44 |
| Dues to Other than Micro & Small Enterprises | 2,054.93 | 846.44 |
| (iv) Other financial liabilities | 1,080.13 | 971.79 |
| (b) Other current liabilities | 54.08 | 203.05 |
| (c) Provisions | 90.13 | 87.63 |
| (d) Current Tax Liabilities ( Net ) | 109.52 | - |
| **Total Current Liabilities** | 5,242.10 | 4,550.93 |
| **Total Equity and Liabilities** | **14,473.12** | **12,948.14** |

Notes:

1. The above results have been reviewed by the Audit Committee in its meeting held on 13th November, 2026 and the same were approved and taken on record by the Board of Directors at its meeting held on 13th November, 2026.
2. The limited review of the financial results for the quarter ended 30th September, 2026 has been carried out by statutory auditors.
3. The above results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015, as ammended ( 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 and Deferred tax.
5. The Company does not have any subsidiary/associate/joint venture entity(ies) for the period ended 30th September 2026 and 30th September 2025.
6. Figures for previous year / period have been regrouped, wherever necessary.

By order of the Board of Directors
**KPT Industries Limited**

KPT Industries Ltd. INDIA SHIROL

P G BHAGWAT LLP Chartered Accountants

**Place : Shirol**

**Date : 13th November, 2026**

**Dilip Kulkarni**
**Managing Director**
**DIN No. 00184727**

**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, 2026**

( Rs. In lakhs except EPS)

| Particulars | Quarter Ended on | | | Half year ended on | | Year Ended |
|---|---|---|---|---|---|---|
| | 30/09/2026 | 30/06/2026 | 30/09/2025 | 30/09/2026 | 30/09/2025 | 31/03/2026 |
| | (Un-audited) | (Un-audited) | (Un-audited) | (Un-audited) | (Un-audited) | (Audited) |
| Total income from operations (Net) | 4,788.77 | 3,952.65 | 4,389.01 | 8,741.42 | 8,266.25 | 17,377.26 |
| Net profit for the period before tax | 428.55 | 392.10 | 505.24 | 820.65 | 915.09 | 1,611.67 |
| Net profit / (Loss) for the period after tax | 316.41 | 288.41 | 360.40 | 604.82 | 667.55 | 1,206.79 |
| Total comprehensive income for the period comprising profit for the period (after tax) and other comprehensive income (after tax) | 319.91 | 283.70 | 359.23 | 603.61 | 665.21 | 1,187.94 |
| Equity Share Capital (Face Value of Rs. 5/- each) | 170.00 | 170.00 | 170.00 | 170.00 | 170.00 | 170.00 |
| Other equity as shown in the audited Balance Sheet of the previous year | - | - | - | - | - | 7,754.61 |
| Earnings per share of Rs. 5/- each | | | | | | |
| Basic | 9.31 | 8.48 | 10.60 | 17.79 | 19.63 | 35.49 |
| Diluted | 9.31 | 8.48 | 10.60 | 17.79 | 19.63 | 35.49 |

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**

P G BHAGWAT LLP Chartered Accountants

KPT Industries Ltd. INDIA SHIROL

**Dilip Kulkarni**
**Managing Director**
DIN No.00184727

Place : Shirol
Date : 13th November, 2026