

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/24-25

www.listing.bseindia.com

06th May, 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 Audited Financial Results for the quarter and year ended on 31st March, 2024 issued by M/s P G Bhagwat LLP, Chartered Accountants, and Statutory Auditor of the Company for your record.

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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.



HEAD OFFICE

Suite 102, 'Orchard', Dr. Pai Marg, Baner, Pune - 411045,

Tel.: 020 - 27290771 / 1772 / 1773 Email : pgb@pgbhagwatca.com Web : www.pgbhagwatca.com

Independent Auditor's Report on the Audited Quarterly Financial Results and Year to date 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**

Report on the Audit of the Financial Results

Opinion

We have audited the accompanying quarterly and annual financial results of **KPT Industries Limited** (the" Company") for the quarter ended March 31, 2024 and year to date results for the period from April 01, 2023 to March 31, 2024, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In oir opinion and to the best of our information and according to the explanations given to us, these financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter ended March 31,2024 as well as the year to date results for the period from April 01,2023 to March 31,2024.



P G BHAGWAT LLP

Chartered Accountants LLPIN: AAT-9949

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report.

We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Financial Results

These quarterly financial results as well as year to date financial results have been prepared on the basis of the Interim financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards specified in the Companies (Indian Accounting Standards) Rule 2015 (as amended) under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

P G BHAGWAT LLP

Chartered Accountants LLPIN: AAT-9949

Auditor's Responsibilities for the Audit of the Financial results

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit

P G BHAGWAT LLP

Chartered Accountants LLPIN: AAT-9949

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The quarterly financial results for the period ended March 31, 2024, are the derived figures between the audited figures in respect of the year ended March 31, 2024, and the published year-to-date figures up to December 31, 2023, being the date of the end of the third quarter of the current financial year, which were subjected to limited review as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Our opinion is not modified in respect of these matters.

Kolhapur

For P G BHAGWAT LLP

Chartered Accountants

Firm Registration Number 101418W/W100682

Akshay B. Kotkar

Partner

Membership number:140581 UDIN: 24140581BKDFCM2440

Place: Kolhapur Date: 06th May 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

Part I - Audited financial results for the quarter and year ended on 31st March, 2024



(Rs. In lakhs except EPS) Quarter Ended on Year Ended on Sr. Particulars No. 31-03-24 31-12-23 31-03-23 31-03-24 31-03-23 (Audited) (Un-audited) (Audited) (Audited) (Audited) Income: a) Revenue from operations 3.919.16 3.725.71 3.540.53 15,163.22 14.976.08 b) Other Income 21.51 14.95 23.37 62.44 67.65 **Total Income** 3,940.67 3,740.66 3,563.90 15,225.66 15,043.73 Expenditure: a) Cost of Materials Consumed 3,364.92 1,015.89 698 55 725.55 4,176.76 b) Purchase of Stock in Trade 1,502.44 1,370.18 6,453.74 1,339.69 5,624.15 c) Changes in Inventories of Finished Goods, Work in Process and Stock in Trade (228.27)232.30 111.07 (642.12)(69.28)d) Employees Benefit Expense 371.45 360.68 351.67 1,443.77 1,271.42 e) Finance Cost 87.83 96.79 126.91 396.01 433.50 f) Depreciation and Amortisation Expense 77.59 323.47 91.57 77.96 302.32 g) Other Expenses 623.18 531.69 543.64 2,251.59 2,105.12 **Total Expenditure** 3,464.09 3,337.29 3,306.98 13,591.38 13,843.99 476.58 403.37 256.92 1,634.28 1,199,74 Profit / (Loss) Before Exceptional Items (1 - 2) **Exceptional Item** Profit / (Loss) Before Tax 476.58 403.37 256.92 1,634.28 1,199.74 Tax Expense 111.83 121.57 82.04 428.20 357.71 Profit / (Loss) for the period (5-6) 364.75 281.80 174.88 1,206.08 842.03 Other Comprehensive Income/(Expense) Net of Tax a Items that will not be reclassified to Profit or Loss: (2.26)(0.74)(4.86)(4.50)(2.96)- Remeasurement Gain / (Loss) on defined benefit obligation (2.26)(0.74)(4.86)(4.50)(2.96)b Items that will be reclassified to Profit or Loss Total Other Comprehensive Income/(Expense), Net of Tax (a + b)(2.26)(0.74)(4.86)(4.50)(2.96)281.06 1,201.58 Total Comprehensive Income for the period (7+8) 362.49 170.02 839.07 10 Paid-up Equity Share Capital 170.00 170.00 170.00 170.00 170.00 (face value Rs. 5/- each) 11 Other Equity 5,365.66 4,215.08 12 Earning Per Share (Face value of Rs. 5/- each) Basic & Diluted (But not annualised) 10.73 8.29 5.14 35.47 24.77





Dar	t II - Segmentwise Revenue, Results and Capital Employed					(Rs. In lakhs	
ı aı	- Segmentwise Revenue, Results and Capital Employed	Quarter Ended on			Year Ended on		
	a	31-03-24	31-12-23	31-03-23	31-03-24	31-03-23	
Sr.	Particulars	(Audited)	(Un-audited)	(Audited)	(Audited)	(Audited)	
-	0						
1	Segment Revenue	72 WWW 270	02/2020203000000	2 2020	What debate tooks	SC 06500	
	a) Power Tools	2,993.68	2699.71	2,569.77	11,489.21	9,961.22	
	b) Blowers	739.54	890.41	832.92	3,040.54	2,879.61	
	c) Windmills	7.62	5.00	6.60	69.46	58.43	
	d) E-Vehicles	178.32	130.59	131.24	564.01	2,076.82	
	Total	3,919.16	3,725.71	3,540.53	15,163.22	14,976.08	
	Less : Inter Segment Revenue	-	-	-	-	4	
	Net Sales / Income from operations	3,919.16	3,725.71	3,540.53	15,163.22	14,976.08	
2	Segment Results - Profit /(Loss) before tax & interest from each s	egment		(II)			
	a) Power Tools	485.61	407.56	367.27	1,694.95	1,257.05	
	b) Blowers	130.11	201.09	167.34	650.02	518.15	
	c) Windmills	(13.15)		(15.02)	(15.84)	(22.07	
	d) E-Vehicles	92.14	52.64	(1.76)	196.74	351.67	
	-,	02.111	02.01	(1.1.0)	100.7 4	001.07	
		694.71	643.57	517.83	2,525.87	2,104.80	
	l in a second						
	Less:-	07.00	00.70	400.04	200.04	100 50	
	i) Interest ii) Other un-allocable expenditure	87.83 151.81	96.79	126.91	396.01	433.50	
	Add :-	151.61	158.36	157.37	558.02	539.21	
	i) Un- allocable income	21.51	14.95	23.37	62.44	67.65	
	Profit / (Loss) Before Exceptional Items	476.58	403.37	256.92	1,634.28	1,199.74	
	2 2				1,00020	1,100.71	
	Exceptional Item	-	:=:	=	<u>~</u>	±	
	Profit / (Loss) Before Tax	476.58	403.37	256.92	1634.28	1199.74	
3	Capital Employed (Segment Assets - Segment Liabilities)						
	a) Power Tools	4,701.54	4753.89	4,160.26	4,701.54	4,160.26	
	b) Blowers	2,312.43	2027.25	1,423.72	2,312.43	1,423.72	
	c) Windmills	177.06	207.98	223.37	177.06	223.37	
	d) E-Vehicles	1,325.90	868.71	907.91	1,325.90	907.91	
	e) Unallocated	584.45	497.36	537.25	584.45	537.25	
	Total	0 104 20	9 255 40	7 252 54	0.404.20	7 250 54	
	lotal	9,101.38	8,355.19	7,252.51	9,101.38	7,252.51	





		(Rs. In la
Particulars	31.03.2024	31.03.2
	Audited	Audite
ASSETS:		
I. Non-Current Assets	0570.00	0400
(a) Property, Plant and Equipment	2576.33	2162
(b) Right of Use Asset	133.58	120
(c) Capital Work-in-Progress	474.40	4
(d) Investment Property	171.16	172
(e) Goodwill	24.00	,
(f) Other Intangible Assets	31.69	1
(g) Intangible Assets under development (h) Financial Assets	0.60	11
(i) Investments	35.65	10
(ii) Trade Receivables	35.05	40
(iii) Loans	-	
(iv) Other Financial Assets	134.62	108
(i) Other Non-Current Assets	17.84	37
Total Non-Current Assets	3101.47	2657
Total Non-Julient Assets	3101.47	2007
II.Current assets		
(a) Inventories	5013.37	3397.
(b) Financial Assets		
(i) Investments		
(ii) Trade Receivables	3255.27	2935.
(iii) Cash and Cash Equivalents	67.48	27.
(iv) Bank Balance other than (iii) above	197.47	242
(v) Loans		75
(vi) Other Financial Assets	11.84	7.
	1202020 0000	140000000
(c) Other Current Assets	399.44	307.
Total Current Assets	8944.87	6918.
Total Assets	12046.34	9576.
		7,700,770,770
EQUITY AND LIABILITIES :		
Equity		
Equity (a) Equity Share Capital	170.00	170.
(b) Other Equity	5365.66	
Total Equity	5535.66	4215. 4385.
Total Equity	3333.00	4303.
Liabilities		
I. Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	693.54	721.
(ii) Lease Liability	99.09	92.
(iii) Trade Payables	-	· ·
(iv) Other Financial Liabilities	71.01	66.
(b) Provisions	42.98	28.
(c) Deferred Tax Liabilities (Net)	41.89	31.
(d) Other Non-Current Liabilities	- 11.00	01.
Total Non-Current Liabilities	948.51	940.
	\$1000 E	-4:-1:-#A
II.Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	2860.69	2154.
(ii) Lease Liability	37.83	26.
(iii) Trade and Other Payables	1294.18	826.
(iv) Trade Payables MSME	81.23	54.
(v) Other Financial Liabilities	1116.56	862.
(b) Other Current Liabilities	49.70	172.
(c) Provisions	82.08	82.
(d) Current Tax Liabilities (Net)	39.90	71.
Total Current Liabilities	5562.17	4250.
Total Equity and Liabilities	12046.34	9576.





Part-IV-Audited Statement of Cash Flows for the year ended on 31st March, 2024

No.	Cash flows from operating activities Net profit before taxes and extraordinary items - Adjustments for:	For the year ended 31 March 2024	For the year ended 31 March 2023
A (a) D (b) D (c) D (d) P	Net profit before taxes and extraordinary items -	31 March 2024	March 2023
(a) D (b) D (c) D (d) P	Net profit before taxes and extraordinary items -		
(a) D (b) D (c) D (d) P	Net profit before taxes and extraordinary items -		i .
(a) D (b) D (c) D (d) P	* *******		
(a) D (b) D (c) D (d) P	Adjustments for:	1,634.28	1,199.74
(b) D (c) D (d) P			
(c) D (d) P	Depreciation - Other than ROU	285.21	265.89
(d) P	Depreciation - On ROU	38.26	36.43
X-2	Dividend Income	(3.66)	(3.15)
700 F	Profit on sale of PPE	(2.99)	(2.82)
(e) B	Bad debts written off	20.89	11.34
(f) U	Unclaimed debit Balance written off		6.13
(g) C	Government Grant	.mu	(12.62)
100000000000000000000000000000000000000	nterest on Lease Liability	11.05	11.10
	nterest income	(22.90)	(17.19)
	nterest expenses	384.96	422.40
W/	Loss on sale of PPE	0.01	1.18
	Provision no longer required write back	(4.46)	(8.11)
(30.56)	Foreign exchange fluctuations	(4.40)	(6.11)
	Assets Write off	3.96	, -
1	Operating profits before working capital changes	2,344.60	1,910.32
	Adjustments for:	2,544.00	1,910.32
	Increase)/decrease in trade receivable	(226.26)	(247.05)
A-54: 3	Increase)/decrease in other financial assets	(336.36)	(347.05)
	Increase)/decrease in other non-financial assets	(2.35)	(2.54)
V	4 North 1947 April 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	(91.39)	(86.15)
8 00 3	Increase)/decrease in inventories	(1,615.38)	(209.16)
3.25	ncrease/(decrease) in trade payables	494.39	147.55
X	ncrease/(decrease) in other financial liabilities	223.01	131.26
(0)	ncrease/(decrease) in other non-financial liabilities	(122.67)	73.46
1	ncrease/(decrease) in Provisions	8.37	15.34
- 1	Cash generated from operations	902.22	1,633.03
8 20	ncome tax paid	(441.28)	(279.62)
N	Net cash flow from operating activities	460.93	1,353.41
	Cash flows from investing activities		
(a) P	Purchase of PPE	(671.78)	(555.24)
(b) P	Proceeds from sale of other PPE	4.46	18.16
(c) Ir	ncrease/Decrease fixed deposit	24.62	(65.67)
(d) P	roceeds from sale of investment	5.00	3 0 = 08 =
(e) In	nterest received	18.04	11.84
	Dividend Received	3.66	3.15
		nancompany .	-
N	let cash from investing activities	(616.01)	(587.76)
	8	(01001)	(301.10)
$C \mid C$	Cash flows from financing activities		
	roceeds from Long Term Borrowings	253.11	1.28
	Repayment of Long Term Borrowings	(280.99)	(245.40)
55 16	roceeds from Short Term Borrowings	705.96	
1 "	nterest paid	200000000000000000000000000000000000000	(97.43)
	urchase of ROU assets	(384.53)	(419.81)
		(47.44)	(46.43)
7.5	Dividend	(51.00)	(34.00)
N	let cash used in financing activities	195.11	WAGW4 (841.79)
		and use sugar	(CO)
	let increase in cash and cash equivalents	40.04	Kolhapur (76.14)
20.00	ash and cash equivalents at beginning of period (refer note -8a)	27.44	3 A/15 - 193.58
(c) C	ash and cash equivalents at the end of period (refer note - 8a)	67.48	970 ACO 1697.44

Notes:

- 1 The above results have been reviewed by the Audit Committee in its meeting held on 6th May, 2024 and the same were approved and taken on record by the Board of Directors at its meeting held on 6th May, 2024.
- 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 Tax expense includes Current Tax and Deferred Tax.
- 4 The Board of Directors have recommended dividend @ 50% i.e. Rs. 2.50 per share for Equity Share of Rs. 5/- each for the Financial Year 2023-24, subject to approval of Shareholders.
- The figures for the quarter ended 31st March, 2024 and 31st March, 2023, are the balancing figures between the audited figures in respect of the full financial year and published un-audited year to date figures upto third quarter of the respective financial years.
- 6 Figures for previous year / period have been regrouped, wherever necessary.

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By Order of the Board of Directors KPT Industries Limited

Dilip Kulkarni Managing Director DIN No.00184727

Date: 6th May, 2024

Place: Shirol



KPT Industries Limited

Regd. Office: Gat No. 320, Mauje Agar, Taluka Shirol - 416 103, Dist. Kolhapur

Tel: (0231) 2689900 Fax (0231) 2689946

CIN: L29130MH1976PLC019147



Audited Financial Results for the quarter and year ended on 31st March, 2024

(Rs. In lakhs except EPS)

Qı	Quarter Ended on			Year Ended on	
31-03-24	31-12-23	31-03-23	31-03-24	31-03-23	
(Audited)	(Un-audited)	(Audited)	(Audited)	(Audited)	
3,919.16	3,725.71	3,540.53	15,163.22	14,976.08	
476.58	403.37	256.92	1634.28	1199.74	
364.75	281.80	174.88	1,206.08	842.03	
362.49	281.06	170.02	1,201.58	839.07	
170.00	170.00	170.00	170.00	170.00	
-		-	5,365.66	4,215.08	
10.73 10.73	8.29 8.29	5.14 5.14	35.47 35.47	24.77 24.77	
	31-03-24 (Audited) 3,919.16 476.58 364.75 362.49	31-03-24 31-12-23 (Audited) (Un-audited) 3,919.16 3,725.71 476.58 403.37 364.75 281.80 362.49 281.06	31-03-24 31-12-23 31-03-23 (Audited) (Un-audited) (Audited) 3,919.16 3,725.71 3,540.53 476.58 403.37 256.92 364.75 281.80 174.88 362.49 281.06 170.02 170.00 170.00 170.00	31-03-24 31-12-23 31-03-24 (Audited) (Un-audited) (Audited) (Audited) 3,919.16 3,725.71 3,540.53 15,163.22 476.58 403.37 256.92 1634.28 364.75 281.80 174.88 1,206.08 362.49 281.06 170.02 1,201.58 170.00 170.00 170.00 170.00 - - 5,365.66	

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 website (www.bseindia.com) and Company's website (www.kpt.co.in)

Date : 6th May, 2024

Place: Shirol

WDIA STORY

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

Dilip Kulkarni Managing Director DIN No.00184727





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

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KPT/SECR/STKEXG/24-25

www.listing.bseindia.com

06th May, 2024

BSE Limited

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

Dear Sir,

Sub: - Declaration Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In compliance with the second proviso to the Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we hereby confirm that M/s. P.G. Bhagwat LLP, Chartered Accountants, Kolhapur, Statutory Auditors of the Company, have issued an Audit Report with unmodified opinion on the Annual Audited Financial Results (Standalone) for the year ended on 31st March, 2024.

You are requested to take the same on record.

Thanking you,

Yours faithfully,

For KPT Industries Limited

Aishwarya Toraskar

COMPANY SECRETARY & COMPLAINCE OFFICER