

# Integrated Filing (Finance) Ind AS

## Kennametal India Limited

### General Information

Scrip code*	505890
NSE Symbol*	NOTLISTED
MSEI Symbol*	NOTLISTED
ISIN*	INE717A01029
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-07-2024
Date of end of financial year	30-06-2025
Date of board meeting when results were approved	13-08-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	28-07-2025
Description of presentation currency	INR
Level of rounding	Millions
Reporting Type	Quarterly
Reporting Quarter	Fourth quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
Segment Reporting	Multi segment
Description of single segment	
Start date of board meeting	13-08-2025
Start time of board meeting	14:00:00
End date of board meeting	13-08-2025
End time of board meeting	16:00:00
Whether cash flow statement is applicable on company	true
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion
Whether the company has any related party?	true
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	true
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	false
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?	
(b) If answer to above question is No, please explain the reason for not complying.	
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	true
Latest Date on which RPT policy is updated	15-05-2025

Indicate Company website link for updated RPT policy of the Company	<a href="https://images.kennametal.com/images/content/Kennametal/policy-on-materiality-of-related-party-transaction-and-on-dealing-with-related-party-transactions.pdf">https://images.kennametal.com/images/content/Kennametal/policy-on-materiality-of-related-party-transaction-and-on-dealing-with-related-party-transactions.pdf</a>	
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	false	
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	false	Textual Information(1)

**Text Block**

Textual Information(1)	Not applicable
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## Financial Results - Ind-AS

Amount in (Millions)

Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2025	01-07-2024
Date of end of reporting period	30-06-2025	30-06-2025
Whether results are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Standalone	Standalone
<b>Part I Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>		
<b>1 Income</b>		
Revenue from operations	3,234.00	11,703.00
Other income	37.00	144.00
<b>Total income</b>	<b>3,271.00</b>	<b>11,847.00</b>
<b>2 Expenses</b>		
(a) Cost of materials consumed	835.00	3,158.00
(b) Purchases of stock-in-trade	947.00	3,324.00
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	10.00	(215.00)
(d) Employee benefit expense	395.00	1,582.00
(e) Finance costs	2.00	4.00
(f) Depreciation, depletion and amortisation expense	116.00	460.00
<b>(g) Other Expenses</b>		
1 Other Expenses	553.00	2,132.00
<b>Total other expenses</b>	<b>553.00</b>	<b>2,132.00</b>
<b>Total expenses</b>	<b>2,858.00</b>	<b>10,445.00</b>
<b>3 Total profit before exceptional items and tax</b>	<b>413.00</b>	<b>1,402.00</b>
4 Exceptional items	0.00	0.00
<b>5 Total profit before tax</b>	<b>413.00</b>	<b>1,402.00</b>
<b>6 Tax expense</b>		
7 Current tax	114.00	408.00
8 Deferred tax	(14.00)	(35.00)
<b>9 Total tax expenses</b>	<b>100.00</b>	<b>373.00</b>
10 Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
<b>11 Net Profit Loss for the period from continuing operations</b>	<b>313.00</b>	<b>1,029.00</b>
12 Profit (loss) from discontinued operations before tax	0.00	0.00
13 Tax expense of discontinued operations	0.00	0.00
<b>14 Net profit (loss) from discontinued operation after tax</b>	<b>0.00</b>	<b>0.00</b>
15 Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
<b>16 Total profit (loss) for period</b>	<b>313.00</b>	<b>1,029.00</b>
17 Other comprehensive income net of taxes	5.00	(5.00)
<b>18 Total Comprehensive Income for the period</b>	<b>318.00</b>	<b>1,024.00</b>
<b>19 Total profit or loss, attributable to</b>		
Profit or loss, attributable to owners of parent		
Total profit or loss, attributable to non-controlling interests		
<b>20 Total Comprehensive income for the period attributable to</b>		
Comprehensive income for the period attributable to owners of parent		
Total comprehensive income for the period attributable to owners of parent non-controlling interests		

21	<b>Details of equity share capital</b>		
	Paid-up equity share capital	220.00	220.00
	Face value of equity share capital	220.00	220.00
22	Reserves excluding revaluation reserve		0.00
23	<b>Earnings per share</b>		
i	<b>Earnings per equity share for continuing operations</b>		
	Basic earnings (loss) per share from continuing operations	14.22	46.82
	Diluted earnings (loss) per share from continuing operations	14.22	46.82
ii	<b>Earnings per equity share for discontinued operations</b>		
	Basic earnings (loss) per share from discontinued operations	0.00	0.00
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00
iii	<b>Earnings per equity share (for continuing and discontinued operations)</b>		
	Basic earnings (loss) per share from continuing and discontinued operations	14.22	46.82
	Diluted earnings (loss) per share from continuing and discontinued operations	14.22	46.82
24	Debt equity ratio		
25	Debt service coverage ratio		
26	Interest service coverage ratio		
27	Remarks for debt equity ratio		
28	Remarks for debt service coverage ratio		
29	Remarks for interest service coverage ratio		
30	Disclosure of notes on financial results		

**Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results**

Amount in (Millions)

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025	01-07-2024
Date of end of reporting period		30-06-2025	30-06-2025
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Standalone	Standalone
<b>1</b>	<b>Segment Revenue (Income)</b>		
	<b>(net sale/income from each segment should be disclosed)</b>		
1	Machining Solutions	449.00	1,534.00
2	Hard Metal and Hard Metal Products	2,785.00	10,169.00
	<b>Total Segment Revenue</b>	<b>3,234.00</b>	<b>11,703.00</b>
	<b>Less: Inter segment revenue</b>		
	<b>Revenue from operations</b>	<b>3,234.00</b>	<b>11,703.00</b>
<b>2</b>	<b>Segment Result</b>		
	<b>Profit (+) / Loss (-) before tax and interest from each segment</b>		
1	Machining Solutions	34.00	58.00
2	Hard Metal and Hard Metal Products	450.00	1,634.00
	<b>Total Profit before tax</b>	<b>484.00</b>	<b>1,692.00</b>
	<b>i. Finance cost</b>	<b>2.00</b>	<b>4.00</b>
	<b>ii. Other Unallocable Expenditure net off Unallocable income</b>	<b>69.00</b>	<b>286.00</b>
	<b>Profit before tax</b>	<b>413.00</b>	<b>1,402.00</b>
<b>3</b>	<b>(Segment Asset - Segment Liabilities)</b>		
	<b>Segment Asset</b>		
1	Machining Solutions	1,294.00	1,294.00
2	Hard Metal and Hard Metal Products	6,507.00	6,507.00
	<b>Total Segment Assets</b>	<b>7,801.00</b>	<b>7,801.00</b>
	<b>Un-allocable Assets</b>	<b>1,866.00</b>	<b>1,866.00</b>
	<b>Net Segment Assets</b>	<b>9,667.00</b>	<b>9,667.00</b>
<b>4</b>	<b>Segment Liabilities</b>		
	<b>Segment Liabilities</b>		
1	Machining Solutions	746.00	746.00
2	Hard Metal and Hard Metal Products	1,357.00	1,357.00
	<b>Total Segment Liabilities</b>	<b>2,103.00</b>	<b>2,103.00</b>
	<b>Un-allocable Liabilities</b>	<b>91.00</b>	<b>91.00</b>
	<b>Net Segment Liabilities</b>	<b>2,194.00</b>	<b>2,194.00</b>
	Disclosure of notes on segments		

## Other Comprehensive Income

Amount in (Millions)

Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2025	01-07-2024
Date of end of reporting period	30-06-2025	30-06-2025
Whether results are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Standalone	Standalone
<b>Other comprehensive income [Abstract]</b>		
<b>1 Amount of items that will not be reclassified to profit and loss</b>		
1 Items that will not be reclassified to profit or loss	7.00	(7.00)
Total Amount of items that will not be reclassified to profit and loss	7.00	(7.00)
2 Income tax relating to items that will not be reclassified to profit or loss	2.00	(2.00)
<b>3 Amount of items that will be reclassified to profit and loss</b>		
Total Amount of items that will be reclassified to profit and loss		
4 Income tax relating to items that will be reclassified to profit or loss		
5 Total Other comprehensive income	5.00	(5.00)

## Statement of Asset and Liabilities

Amount in (Millions)

	Particulars	Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-07-2024
	Date of end of reporting period	30-06-2025
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Standalone
	<b>Assets</b>	
1	<b>Non-current assets</b>	
	Property, plant and equipment	2,712.00
	Capital work-in-progress	80.00
	Investment property	0.00
	Goodwill	0.00
	Other intangible assets	0.00
	Intangible assets under development	
	Biological assets other than bearer plants	
	Investments accounted for using equity method	
	<b>Non-current financial assets</b>	
	Non-current investments	0.00
	Trade receivables, non-current	
	Loans, non-current	0.00
	Other non-current financial assets	100.00
	<b>Total non-current financial assets</b>	100.00
	Deferred tax assets (net)	41.00
	Other non-current assets	82.00
	<b>Total non-current assets</b>	3,015.00
2	<b>Current assets</b>	
	Inventories	2,949.00
	<b>Current financial asset</b>	
	Current investments	0.00
	Trade receivables, current	1,905.00
	Cash and cash equivalents	1,645.00
	Bank balance other than cash and cash equivalents	9.00
	Loans, current	0.00
	Other current financial assets	57.00
	<b>Total current financial assets</b>	3,616.00
	Current tax assets (net)	
	Other current assets	87.00
	<b>Total current assets</b>	6,652.00
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	<b>Total assets</b>	9,667.00
	<b>Equity and liabilities</b>	
1	<b>Equity</b>	
	<b>Equity attributable to owners of parent</b>	
	Equity share capital	220.00
	Other equity	7,253.00
	<b>Total equity attributable to owners of parent</b>	7,473.00
	Non controlling interest	

		<b>Total equity</b>	7,473.00
2	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	<b>Non-current financial liabilities</b>		
	Borrowings, non-current		0.00
	<b>Trade payables, non-current</b>		
	(A) Total outstanding dues of micro enterprises and small enterprises		
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises		
		<b>Total Trade payable</b>	
	Other non-current financial liabilities		15.00
		<b>Total non-current financial liabilities</b>	15.00
	Provisions, non-current		10.00
	Deferred tax liabilities (net)		
	Deferred government grants, Non-current		
	Other non-current liabilities		
		<b>Total non-current liabilities</b>	25.00
	<b>Current liabilities</b>		
	<b>Current financial liabilities</b>		
	Borrowings, current		0.00
	<b>Trade payables, current</b>		
	(A) Total outstanding dues of micro enterprises and small enterprises		69.00
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises		1,054.00
		<b>Total Trade payable</b>	1,123.00
	Other current financial liabilities		395.00
		<b>Total current financial liabilities</b>	1,518.00
	Other current liabilities		478.00
	Provisions, current		173.00
	Current tax liabilities (Net)		
	Deferred government grants, Current		
		<b>Total current liabilities</b>	2,169.00
3	Liabilities directly associated with assets in disposal group classified as held for sale		
4	Regulatory deferral account credit balances and related deferred tax liability		
		<b>Total liabilities</b>	2,194.00
		<b>Total equity and liabilities</b>	9,667.00
	Disclosure of notes on assets and liabilities		

## Cash flow statement indirect

Amount in (Millions)

Particulars	Year ended (dd-mm-yyyy)
Date of start of reporting period	01-07-2024
Date of end of reporting period	30-06-2025
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Standalone
<b>Part I Blue color marked fields are non-mandatory.</b>	
<b>1 Statement of cash flows</b>	
<b>Cash flows from used in operating activities</b>	
Profit before tax	1,402.00
<b>2 Adjustments for reconcile profit (loss)</b>	
Adjustments for finance costs	4.00
Adjustments for decrease (increase) in inventories	(240.00)
Adjustments for decrease (increase) in trade receivables, current	(124.00)
Adjustments for decrease (increase) in trade receivables, non-current	0.00
Adjustments for decrease (increase) in other current assets	(34.00)
Adjustments for decrease (increase) in other non-current assets	0.00
Adjustments for other financial assets, non-current	0.00
Adjustments for other financial assets, current	(10.00)
Adjustments for other bank balances	(6.00)
Adjustments for increase (decrease) in trade payables, current	34.00
Adjustments for increase (decrease) in trade payables, non-current	0.00
Adjustments for increase (decrease) in other current liabilities	172.00
Adjustments for increase (decrease) in other non-current liabilities	0.00
Adjustments for depreciation and amortisation expense	460.00
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.00
Adjustments for provisions, current	0.00
Adjustments for provisions, non-current	0.00
Adjustments for other financial liabilities, current	0.00
Adjustments for other financial liabilities, non-current	0.00
Adjustments for unrealised foreign exchange losses gains	0.00
Adjustments for dividend income	0.00
Adjustments for interest income	13.00
Adjustments for share-based payments	23.00
Adjustments for fair value losses (gains)	0.00
Adjustments for undistributed profits of associates	0.00
Other adjustments for which cash effects are investing or financing cash flow	(85.00)
Other adjustments to reconcile profit (loss)	0.00
Other adjustments for non-cash items	18.00
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00
<b>Total adjustments for reconcile profit (loss)</b>	199.00
<b>Net cash flows from (used in) operations</b>	1,601.00
Dividends received	0.00
Interest paid	0.00
Interest received	0.00
Income taxes paid (refund)	153.00
Other inflows (outflows) of cash	0.00
<b>Net cash flows from (used in) operating activities</b>	1,448.00

<b>3</b>	<b>Cash flows from used in investing activities</b>	
	Cash flows from losing control of subsidiaries or other businesses	0.00
	Cash flows used in obtaining control of subsidiaries or other businesses	0.00
	Other cash receipts from sales of equity or debt instruments of other entities	3.00
	Other cash payments to acquire equity or debt instruments of other entities	0.00
	Other cash receipts from sales of interests in joint ventures	0.00
	Other cash payments to acquire interests in joint ventures	0.00
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.00
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.00
	Proceeds from sales of property, plant and equipment	20.00
	Purchase of property, plant and equipment	312.00
	Proceeds from sales of investment property	0.00
	Purchase of investment property	0.00
	Proceeds from sales of intangible assets	0.00
	Purchase of intangible assets	0.00
	Proceeds from sales of intangible assets under development	0.00
	Purchase of intangible assets under development	0.00
	Proceeds from sales of goodwill	0.00
	Purchase of goodwill	0.00
	Proceeds from biological assets other than bearer plants	0.00
	Purchase of biological assets other than bearer plants	0.00
	Proceeds from government grants	0.00
	Proceeds from sales of other long-term assets	0.00
	Purchase of other long-term assets	0.00
	Cash advances and loans made to other parties	0.00
	Cash receipts from repayment of advances and loans made to other parties	0.00
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.00
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.00
	Dividends received	0.00
	Interest received	165.00
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	85.00
	<b>Net cash flows from (used in) investing activities</b>	<b>(39.00)</b>
<b>4</b>	<b>Cash flows from used in financing activities</b>	
	Proceeds from changes in ownership interests in subsidiaries	0.00
	Payments from changes in ownership interests in subsidiaries	0.00
	Proceeds from issuing shares	0.00
	Proceeds from issuing other equity instruments	0.00
	Payments to acquire or redeem entity's shares	0.00
	Payments of other equity instruments	0.00
	Proceeds from exercise of stock options	0.00
	Proceeds from issuing debentures notes bonds etc	0.00
	Proceeds from borrowings	0.00
	Repayments of borrowings	0.00
	Payments of lease liabilities	0.00
	Dividends paid	879.00
	Interest paid	4.00
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	(9.00)
	<b>Net cash flows from (used in) financing activities</b>	<b>(892.00)</b>
	<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>517.00</b>
<b>5</b>	<b>Effect of exchange rate changes on cash and cash equivalents</b>	

Effect of exchange rate changes on cash and cash equivalents	0.00
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>517.00</b>
<b>Cash and cash equivalents cash flow statement at beginning of period</b>	<b>1,128.00</b>
<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>1,645.00</b>

### Details of Impact of Audit Qualification

Whether results are audited or unaudited			Audited
Declaration of unmodified opinion or statement on impact of audit qualification			Declaration of unmodified opinion
Auditor's opinion			
Declaration pursuant to Regulation 33(3)(d) of SEBI(LODR) Regulation, 2015:The company declares that its Statutory Auditor / s have issued an Audit Report with unmodified opinion for the period on Standalone results			true
Sr.No	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	Price Waterhouse & Co Chartered Accountants LLP	true	30-11-2026





		(SHANGHAI) LTD																	
19	KENNAMETAL INDIA LIMITED	KENNAMETAL STELLITE (US) W/GOSHEN ASST	Fellow Subsidiary	Any other transaction	Sales Commission	16.82	NA				2.22	0.68	0.00						
20	KENNAMETAL INDIA LIMITED	KENNAMETAL SHARED SERVICES PVT LTD	Fellow Subsidiary	Any other transaction	Other Income	23.12	NA				11.88	2.66	0.00						
21	KENNAMETAL INDIA LIMITED	Metruit A.G. Zug, Switzerland	Immediate holding company	Dividend paid		448.35	NA				448.35	0.00	0.00						
22	KENNAMETAL INDIA LIMITED	Kennametal Inc.	Ultimate Holding Company	Dividend paid		210.99	NA				210.99	0.00	0.00						
23	KENNAMETAL INDIA LIMITED	KENNAMETAL INC.	Ultimate Holding Company	Any other transaction	Cross Charge-Debits including RSU	51.78	NA				21.54	0.00	0.00						
24	KENNAMETAL INDIA LIMITED	KENNAMETAL ASIA CHINA MANAGEMENT CO	Fellow Subsidiary	Any other transaction	Cross Charge-Debits	25.53	NA				2.53	0.00	0.00						
25	KENNAMETAL INDIA LIMITED	KENNAMETAL SHARED SERVICES PVT LTD	Fellow Subsidiary	Any other transaction	Cross Charge-Debits	6.00	NA				0.06	0.05	0.00						
26	KENNAMETAL INDIA LIMITED	KENNAMETAL INC.	Ultimate Holding Company	Purchase of goods or services		1,431.26	NA				861.69	183.61	297.02						
27	KENNAMETAL INDIA LIMITED	KENNAMETAL EUROPE GMBH	Fellow Subsidiary	Purchase of goods or services		1,632.79	NA				1,039.46	184.40	188.24						
28	KENNAMETAL INDIA LIMITED	KENNAMETAL DO BRASIL LTDA	Fellow Subsidiary	Purchase of goods or services		24.50	NA				0.44	0.01	0.17						
29	KENNAMETAL INDIA LIMITED	KENNAMETAL LTD	Fellow Subsidiary	Purchase of goods or services		5.58	NA				2.33	0.00	0.00						
30	KENNAMETAL INDIA LIMITED	KENNAMETAL KOREA CO., LTD.	Fellow Subsidiary	Purchase of goods or services		5.65	NA				0.77	0.00	0.00						
31	KENNAMETAL INDIA LIMITED	KMT DISTRIBUTION SERVICES ASIA PTE.	Fellow Subsidiary	Purchase of goods or services		45.17	NA				12.30	0.69	6.19						
32	KENNAMETAL INDIA LIMITED	KENNAMETAL (CHINA) CO LTD	Fellow Subsidiary	Purchase of goods or services		86.17	NA				9.44	1.43	3.53						
33	KENNAMETAL INDIA LIMITED	HANITA METAL WORKS LTD. (P)	Fellow Subsidiary	Purchase of goods or services		82.39	NA				17.22	5.65	5.36						
34	KENNAMETAL INDIA LIMITED	KENNAMETAL STELLITE, L.P.	Fellow Subsidiary	Purchase of goods or services		43.79	NA				28.44	5.23	0.00						
35	KENNAMETAL INDIA LIMITED	Kennametal (Xuzhou) Co.,Ltd.	Fellow Subsidiary	Purchase of goods or services		120.52	NA				108.97	12.33	37.77						
36	KENNAMETAL INDIA LIMITED	KMT STELLITE INC.	Fellow Subsidiary	Purchase of goods or services		16.56	The Audit Committee had given	9.99	13-08-2025		26.55	0.00	0.00						

