

Date: 30.05.2019

TO,	
<b>The Bombay Stock Exchange Ltd</b> Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai-400001	<b>The Calcutta Stock Exchange Association Ltd</b> Department of Corporate Services 7, Lyons Range Kolkata-700001

Dear Sir,

**Sub: Outcome of Board Meeting under Regulation 30 and submission of the Audited Financial Results along with the Audit Report for the Quarter and Year ended 31.03.2019 under Regulations 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015**  
**Ref: Company Sl.No - Physical-23550, Demat-INE951B01014.**

With reference to above the Board of Directors of the Company in its meeting held today at 4 P.M. has duly considered, approved and taken into records the Standalone Audited Financial Results set out in compliance with the Indian Accounting Standards Ind AS for the quarter and year ended 31<sup>st</sup> March, 2019.

We do hereby confirm that the statutory auditors of the Company, P. K. Luharuka & Co, have expressed an unmodified opinion in its audit report pertaining to the audited financial result for the year ended 31st March, 2019. A copy of the same is attached herewith for your records and reference.

The Meeting of the Board of Directors commenced at 4 P.M. and concluded at 05.45 P.M.

Kindly acknowledge and update in your records.

Thanking You,

Yours faithfully,

For **Krypton Industries Ltd**



Arti Baid

(Company Secretary)

*P. K. Luharuka & Co.*

CHARTERED ACCOUNTANTS



Independent Auditor's Report On the Standalone Financial Results of Krypton Industries Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

TO THE BOARD OF DIRECTORS OF  
KRYPTON INDUSTRIES LIMITED

We have audited the standalone annual financial results of KRYPTON INDUSTRIES LIMITED ("the company") the year ended 31.03.2019, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Attention is drawn to the fact that figures for the last quarter ended 31 March 2019 and the corresponding quarter in the previous year as reported in these standalone annual financial results are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the relevant financial year. Also the figures up to the end of the third quarter had only been reviewed and not subjected to audit.

These standalone annual financial results have been prepared on the basis of the annual financial statements and reviewed quarterly financial statements which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such annual financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in the Companies (Indian Accounting Standards) Rules, 2015 as per Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- ii. give a true and fair view of the net profit (including Other Comprehensive Income) and other financial information for the year ended 31.03.2019.

For P.K. Luharuka & Co.  
Chartered Accountants

Pradeep Kumar Luharuka  
M.No. 055782  
FRN: 322020G

Place- Kolkata  
Date- 30/05/2019



# KRYPTON INDUSTRIES LTD.

CIN : L25199WB1990PLC048791

Regd. Office: Plot No.31 & 32, Falta Special Economic Zone, Sector-1, 24 Parganas (S) Pin - 743504  
Head Office : 410, Vardaan Building, 25A, Camac Street, Kolkata-700 016

## Statement of Standalone Audited Results for the Quarter & Year ended March 31, 2019

		(Rs. In Lakhs)				
	Particulars	QUARTER ENDED			YEAR ENDED	
		31-Mar-19	31-Dec-18	31-Mar-18	31-Mar-19	31-Mar-18
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
1	Revenue from operations	827.61	990.77	656.59	3,617.57	2,936.11
2	Other income	18.81	13.24	77.34	38.99	104.02
3	<b>Total Revenue</b>	<b>846.42</b>	<b>1,004.01</b>	<b>733.93</b>	<b>3,656.56</b>	<b>3,040.13</b>
4	<b>Expenses</b>					
	(a) Cost of materials consumed	305.84	498.19	268.04	1,703.48	1,354.96
	(b) Purchases of stock-in-trade	14.10	0.41	(0.58)	25.56	39.57
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	9.78	(22.67)	(81.17)	(25.06)	(20.26)
	(d) Excise Duty on Sale	-	-	4.28	-	4.28
	(e) Power & Fuel	27.20	31.31	24.27	109.45	101.74
	(f) Employee benefits expense	188.55	190.23	125.72	687.88	594.13
	(g) Finance Cost	54.59	29.74	66.21	149.84	191.67
	(h) Depreciation and amortization expense	51.21	36.00	52.99	159.21	166.99
	(i) Other expenses	156.75	219.45	262.17	755.10	619.44
	<b>Total expenses</b>	<b>808.02</b>	<b>982.67</b>	<b>721.94</b>	<b>3,565.46</b>	<b>3,052.53</b>
5	<b>Profit / (Loss) before exceptional items &amp; Tax (3-4)</b>	<b>38.40</b>	<b>21.34</b>	<b>11.99</b>	<b>91.10</b>	<b>(12.40)</b>
6	Exceptional Items	-	-	-	-	-
7	<b>Profit / (Loss) before tax (5 - 6)</b>	<b>38.40</b>	<b>21.34</b>	<b>11.99</b>	<b>91.10</b>	<b>(12.40)</b>
8	Tax expense	7.00	(3.00)	(2.33)	(2.00)	(8.33)
9	<b>Net Profit / (Loss) for the period (7- 8)</b>	<b>31.40</b>	<b>24.34</b>	<b>14.32</b>	<b>93.10</b>	<b>(4.07)</b>
10	Other Comprehensive Income (net of Tax Expense)	0.55	-	1.84	0.55	1.84
11	<b>Total Comprehensive Income for the period (09+10)</b>	<b>31.95</b>	<b>24.34</b>	<b>16.16</b>	<b>93.65</b>	<b>(2.23)</b>
12	Paid-up equity share capital (Face Value of Rs. 10 each)	1,469.71	1,469.71	1,469.71	1,469.71	1,469.71
13	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year				1,234.04	1,108.25
14	<b>Earnings per share (before and after extraordinary items) (of 10/- each) (not annualised):</b>					
	(a) Basic*	*0.21	*0.17	* 0.13	0.63	(0.03)
	(b) Diluted*	*0.21	*0.17	* 0.13	0.63	(0.03)
	* Not Annualised					

for & on behalf of the Board

  
(JAY SINGH BARDIA)

Managing Director

DIN: 00467932

Place : Kolkata

Date: 30th day of May, 2019



**KRYPTON INDUSTRIES LIMITED**

**Statement of Assets and Liabilities**

Rs (in lakhs)

PARTICULARS		As on 31.03.2019	As on 31.03.2018
<b>I</b>	<b>ASSETS</b>		
1	Non-Current Assets		
	(a) Property, Plant and Equipment	1657.16	1744.59
	(b) Capital Work-In-Progress	20.66	20.28
	(c) Financial Assets		
	(i) Investments	7.28	6.16
	(ii) Long term Loans	100.60	106.50
	(iii) Other Financial Assets	31.94	38.36
	(d) Non-Current Tax Assets	36.12	31.86
	(e) Other non-current assets	-	-
	<b>Sub total non current Assets</b>	<b>1,853.76</b>	<b>1,947.75</b>
2	Current Assets		
	(a) Inventories	1734.82	1750.32
	(b) Financial Assets		
	(i) Investments		
	(ii) Trade Receivables	592.44	683.32
	(iii) Cash & Cash Equivalents	86.50	26.12
	(iv) Bank Balances Other than (iii) above	87.74	103.31
	(v) Short Term Loans	41.51	57.40
	(vi) Other Financial assets	16.38	2.00
	(c) Current Tax Assets	271.50	216.85
	(d) Other current Assets	84.85	15.48
	<b>Sub total current Assets</b>	<b>2,915.74</b>	<b>2854.80</b>
	<b>Total Assets</b>	<b>4,769.50</b>	<b>4,802.55</b>
<b>II</b>	<b>EQUITY AND LIABILITIES</b>		
1	Equity		
	(a) Equity share capital	1469.71	1469.71
	(b) Other Equity	1234.04	1108.25
	<b>Sub Total Equity</b>	<b>2,703.75</b>	<b>2577.96</b>
2	Liabilities		
	Non-Current Liabilities		
	(a) Financial Liabilities: Borrowings		
	(i) Borrowings	141.44	226.63
	(ii) Other Financial Liabilities	-	4.00
	(b) Long Term Provisions	43.69	85.14
	(c) Deferred tax Liabilities(net)	94.55	96.36
	(d) Other non-current liabilities	-	-
	<b>Sub Total-Non Current Liabilities</b>	<b>279.68</b>	<b>412.13</b>
3	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1208.80	1200.64
	(ii) Trade payables	235.94	307.99
	(iii) Other financial liabilities	230.60	231.37
	(b) Other current liabilities	78.36	48.52
	(c) Current tax liabilities (Net)	14.50	16.04
	(d) Provisions	17.87	7.90
	<b>Sub Total Current Liabilities</b>	<b>1,786.07</b>	<b>1,812.46</b>
	<b>Total Equity and Liabilities</b>	<b>4,769.50</b>	<b>4,802.55</b>

for & on behalf of the Board



**(JAY SINGH BARDIA)**

Managing Director

DIN: 00467932

Place : Kolkata

Date : 30th May 2019

**KRYPTON INDUSTRIES LIMITED**

STANDALONE SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED  
FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2019

(Rs. In Lakhs)

PARTICULARS	QUARTER ENDED			YEAR ENDED	
	Un-audited			Audited	
	31-Mar-19	31-Dec-18	31-Mar-18	31-Mar-19	31-Mar-18
<b>A.PRIMARY SEGMENT</b>					
<b>1). Segment Revenue</b>					
a) Tyre, Rim & Wheels	762.48	910.61	632.34	3,215.63	2,326.03
b) Footwear	114.97	139.48	138.90	695.84	621.90
c) Hospital Equipments	370.31	334.12	177.20	1,126.41	680.44
<b>Gross Sales</b>	<b>1,247.76</b>	<b>1,384.21</b>	<b>948.44</b>	<b>5,037.88</b>	<b>3,628.37</b>
Less: Inter Segment Revenue	(420.15)	(393.44)	(291.85)	(1,420.31)	(692.26)
External Sales	827.61	990.77	656.59	3,617.57	2,936.11
Less : Excise Duty Recover	-	-	-	-	(4.28)
<b>Net Sales/Income from Operation</b>	<b>827.61</b>	<b>990.77</b>	<b>656.59</b>	<b>3,617.57</b>	<b>2,931.83</b>
<b>2. Segment Results</b>					
Profit/ (Loss) before Tax & Interest					
a) Tyre, Rim & Wheels	60.82	38.03	89.45	159.41	164.43
b) Footwear	1.40	18.19	(4.96)	74.60	25.82
c) Hospital Equipments	30.77	(5.13)	(6.29)	6.93	(10.98)
Total Profit before Tax & Interest	<b>92.99</b>	<b>51.09</b>	<b>78.20</b>	<b>240.94</b>	<b>179.27</b>
Less : Interest	54.59	29.75	66.21	149.84	191.67
<b>Profit before Tax</b>	<b>38.40</b>	<b>21.34</b>	<b>11.99</b>	<b>91.10</b>	<b>(12.40)</b>
<b>3. CAPITAL EMPLOYED</b>					
(Segment Assets-Segment Liabilities)					
a) Tyre,Rim & Wheels	1,545.47	1,568.68	1,420.35	1,545.47	1,420.35
b) Footwear	1,014.05	1,030.63	997.83	1,014.05	997.83
c) Hospital Equipments	423.92	502.82	571.91	423.92	571.91
	<b>2,983.44</b>	<b>3,102.13</b>	<b>2,990.09</b>	<b>2,983.44</b>	<b>2,990.09</b>

for &amp; on behalf of the Board


**(JAY SINGH BARDIA)**

Managing Director

DIN: 00467932

Place : Kolkata

Date : 30th May 2019

**AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31.03.2019**

**NOTES:**

1. The aforementioned results were reviewed by the Audit Committee and approved by the Board by the board of directors at their respective meetings held on May 30, 2019.
2. Post the applicability of goods and service Tax with effect from July 1, 2017, revenue from operations are disclosed net of GST. Accordingly, the revenue from operations and other expenses for the quarter and year ended March 31, 2019 are not comparable with the previous period and year presented in the results.
3. Revenue from Operations is net of trade discounts/trade incentives.
4. Previous period/year figures have been regrouped and/or re-arranged, wherever necessary.
5. The figures for quarter ended March 31, 2019 and March 31, 2018 are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of the third quarter of the relevant financial year. The published YTD figures upto the end of 3rd quarter of the relevant financial year were subject to limited Review
6. The Financial results are also available for perusal at Company's websites of BSE ([www.bseindia.com](http://www.bseindia.com)).

Place : Kolkata.  
Date : 30th May 2019

**For & On behalf of Board**



**(JAY SINGH BARDIA)**  
Managing Director  
DIN : 00467932