

# KRYPTON INDUSTRIES

CIN L25199WB1990PLG048791

Date: 12.09.2017

TO,

The Bornbay Stock Exchange Ltd Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai-400001 The Calcutta Stock Exchange Association Ltd Department of Corporate Services

7, Lyons Range Kolkata-700001

Dear Sir,

Sub: Submission of the Un-audited Financial Results along with the Limited Review Report for the guarter ended 30.06.2017

Ref: Company Sl. No - Physical-23550, Demat-INE951B01014.

This is to inform that the Meeting of the Board of Directors of the Company was held on 12.09.2017 at 4 P.M. at the Head Office of the Company and the Board has duly considered, approved and taken into records the Standalone Un-audited Financial Results for the quarter ended 30<sup>th</sup> June, 2017.

A copy of the same along with the Limited Review Report is attached herewith for your records and reference.

The Meeting of the Board of Directors commenced at 4 P.M. and concluded at 4.40 P.M.

Kindly acknowledge and update in your records. Thanking You,

Yours faithfully,

For Krypton Industries Ltd

Artí Bothra

CApili Bother

(Company Secretary)

# 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

#### Part I

Statement of Standalone Unaudited Results for the Quarter ended June 30, 2017
Re.in Lacs

	Q.	QUARTER ENDED		
Particulars	30-Jun-17	31-Mar-17 (Unaudited)	30-Jun-16 (Unaudited)	31-Mar-17 (Audited)
	(Unaudited)			
1 Revenue from operations	749.16	805.83	895.85	3,335.9
Other income	6:33	41.17	4.57	63.3
Total Revenue	755.49	847.00	900.42	3,399.2
Expenses			i i	
(a) East of materials consumed	363.74	369.01	505.73	1,624.8
<ul><li>(b) Purchases of stock-in-trade</li><li>(c) Changes in inventories of finished goods,</li></ul>	= =	2000	200	5.000 A
work-in-progress and stock-in-trade	(3.91)	75.12	(64.44)	50.9
(d) Power & Fuel	26.49	26.21	31.79	114.4
(e) Employee benefits expense	157.32	157.80	146.50	664.6
(f) Finance Cost	42.39	79.77	45.45	209.6
(f) Depreciation and amortization expense	38.00	74.59	32.00	170.5
(g) Other expenses	164.60	214.88	245.72	953.3
Total expenses	788.63	997.38	942.75	3,788.3
Profit / (Loss) before exceptional & extra ordina Tax (3-4)	ry items and (33.14)	(150.38)	(42.33)	(389.1
Exceptional Items	30	24	¥	¥
Profit / (Loss) before extra ordinary items and t	ax (5 - 6) (33.14)	(150.38)	(42.33)	(389.1
Extraordinary items	35	35		
Profit / (Loss) before tax (7-8)	(33.14)	(150.38)	(42.33)	(389.1
Tax expense	(2.00)	1.58	(2,00)	(2.4
Net Profit / (Loss) for the period (9 - 10)	(31.14)	(151.96)	(40.33)	(386.6
Other Comprehensive Income			5	5
Total Comprehensive Income for the period (11-	12) (31.14)	(151.96)	(40.33)	(386.6
Pals-up equity share capital (Face Value of Rs. 1	0 each) 1,469.71	1,469.71	1,469.71	1,469.7
Reserve excluding Revaluation Reserves as per b of previous accounting year	valarice sheet		107239460	1,150.5
6 Earnings per share	591			
(of 18/- each) (not annualised):	55.			
(a) Basic*	(0.21)	(1.03)*	[0.27]*	(2.6
(b) Diluted*	(0.21)	(1.03)*	(0.27)*	(2.6
* Not Annualised				

Place : Kolkata

Date: The 12th Day of September, 2017

for & on behalf of the Board

(JAY SINGH BARDIA)

Managing Director

DIN: 00467932

### KRYPTON INDUSTRIES LIMITED

STANDALONE SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER ENDED 30TH JUNE 2017

Rs.in Lacs

		RS.In Lacs				
PARTICULARS	QUARTER ENDED Un-audited			YEAR ENDED Audited		
	30.06.17	31.03.17	30.06.16	31.03.17		
A.PRIMARY SEGMENT				-14/19/2		
1) Segment Revenue		ey .				
a) Tyre, Rim & Wheels	534.53	948.93	551. <b>4</b> 5	2,827.44		
b) Footwear	147.18	135.81	222.44	594.81		
c) Hospital Equipments	241.29	277.60	291.06	951.61		
Gross Sales	923.00	1,362.34	1,064.95	4,373.86		
Less: Inter Segment Revenue	(169.56)	(553.01)	(159.92)	(1,017.60)		
External Sales	753 44	809.33	905.03	3,356.26		
Less : Excise Duty Recover	(4.28)	(3.50)	(9.18)	(20.32)		
Net Sales/Income from Operation	749.16	805.83	895.85	3,335.94		
2. Segment Results						
Profit/ (Loss) before Tax & Interest						
a) Tyre, Rim & Wheels	19.22	4.44	(7.83)	(83.20		
b) Footwear	(12.64)	(49.73)	(2.23)	(98.01		
c) Hospital Equipments	2.67	(25.32)	13.18	1.74		
Total Profit before Tax & Interest	9.25	(70.61)	3.12	(179,47		
tess : Interest	42.39	79.77	45.45	209.64		
Profit before Tax	(33.14)	(150.38)	(42.33)	(389.11		
3. CAPITAL EMPLOYED						
(Segment Assets-Segment Liabilities)						
a) Tyre,Rim & Wheels	1,257.32	1,477.52	1,910.85	1,477 52		
b) Footwear	1,010.40	944.23	1,076.24	944.23		
c) Hospital Equipments	647.68	634.29	582.82	634.29		
	2,915.40	3,056.04	3,569.91	3,056.04		

for & on behalf of the Board

(JAY SINGH BARDIA)

Managing Director

DIN: 00467932

Place : Kolkata Date : 12th September, 2017

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#### NOTES :-

- The Company adopted Indian Accounting Standards ("Ind AS") from April 1, 2017 with transition date of April 01,2016 and accordingly these financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS -34 Interim Financial Reporting prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India. Financial results for all the periods presented have been prepared in accordance with the recognition and measurement principles of Ind AS - 34.
- The above results were received by the Audit Committee and approved by the Board of directors at their meeting held on September 12, 2017. The results for quarter ended June 30, 2017 have been subjected to Limited Review by the statutory auditors.
- Reconciliation of the financial results to those reported under previous Generally Accepted Accounting Principles (GAAP) are summarized as follows:

Particulars	For the quarter ended 30,06.2016	
Profit/ (Loss) after tax as reported under previous GAAP Add/Less; Impact	(40.33)	
Profit after tax as reported under Ind AS	(40.33)	
Other comprehensive income (net of tax) Total comprehensive income as reported under Ind AS	(40.33)	

Figures for the previous periods have been re-grouped & re-arranged so as to confirm to those of current period, wherever considered necessary.

(JAY SINGH BARDIA)

Managing Director

DIN: 00467932

Place : Kolkata.

Date: 12th September, 2017

## JAGDISH AGARWAL & ASSOCIATES

CHARTERED ACCOUNTANTS

446, CITY CENTRE 19, SYNAGOGUE STREET KOLKATA - 700 001

E-mail: jaypee@cal3.vsnl.net.in

# INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS

### TO THE BOARD OF MIRECTORS OF KRYPTON INDUSTRIES LIMITED

- 1. We have reviewed the a companying Statement of standalone Unaudited Financial Results of KRYPTON INDUSTRIES LIMITED ("the Company") for the Quarter ended June 30,2017 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
- 2. We conducted our review of the statement in accordance with the Standard on Review Engagements (SRE) 1410 'Review of Interim F, fancial Information Performed by the Independent Auditorof the lintity', issued by the Institute of Chartered Accountants of India. This Standard squares that we plan and perform the review to obtain moderate assurance as to whether the statement is fire of material misstatement. A review is limited primarily to inquire of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.
- 3. Based on our review conditited as stated above, nothing has come to our attention that causes us to believe that the companying Statement, prepared in accordance with the aforesaid Indian Accounting standards and other accounting principles generally accepted in India, has not disclosed in terms of Regulation 33 of the SEBI (listing Obligations and Disclosures Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

(Firm's Registration 89, 320253E)

MILIO

Chartered Accountants

Date: September 12, 2017

Place: Kolkata

Jagdish Praspa Algarwal

For Jagdish Agarwal & Associates

Partner

(Membership No. 055436)