

KRYPTON INDUSTRIES

CIN: L25199WB1990PLC048791

Date: 14.11.2018

TO.

The Bombay 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: Outcome of Board Meeting under Regulation 30 and submission of the Unaudited Financial Results along with the Auditor's Limited Review Report for the Quarter and half year ended 30.09.2018 under Regulations 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015

Ref: Company Sl.No - Physical-23550, Demat-INE951301014.

With reference to above the Board of Directors of the Company in its meeting held today at 4 PM. has duly considered, approved and taken into records the Standalone Unaudited Financial Results set out in compliance with the Indian Accounting Standards Ind AS for the quarter and half year ended 30th September, 2018.

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 PM. and concluded at 05.15 P.M.

Kindly acknowledge and update in your records.

Thanking You, Yours faithfully,

For Krypton industries Limited

Arti Bothra

Company Secretary

Arti Botwar.

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 Un-Audited Results for the Quarter & Half year ended September 30, 2018

(Rs. In Lakhs except EPS)

| - | | QUARTER ENDED | | | HALF YEAR ENDED | | YEAR ENDED |
|------|---|---------------|-------------|-------------|-----------------|-------------|------------|
| | | 30-Sep-18 | 30-Jun-18 | 30-Sep-17 | 30-Sep-18 | 30-Sep-17 | 31-Mar-18 |
| | Particulars | | | | | | 200 |
| | | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| 1 | Revenue from operations | 913.99 | 885.20 | 702.02 | 1,799.19 | 1,455.46 | 2,936.11 |
| 2 | Other income | 6.79 | 0.15 | 19.09 | 6.94 | 25.42 | 104.02 |
| 3 | Total Revenue | 920.78 | 885.35 | 721.11 | 1,806.13 | 1,480.88 | 3,040.13 |
| | | 332397 | 76 | | | | |
| 4 | Expenses | | | | 8 | | |
| | (a) Cost of materials consumed | 457.25 | 442.20 | 314.98 | 899.45 | 678.72 | 1,354.96 |
| | (b) Purchases of stock-in-trade | 2.95 | 8.10 | 35.80 | 11.05 | 35.80 | 39.57 |
| | (c) Changes in inventories of finished goods, | | 2 | | | V - V - V | V2 - 2 - 2 |
| | work-in-progress and stock-in-trade | (6.74) | (5.43) | 3.66 | (12.17) | (0.25) | (20.26) |
| | (d) Excise Duty on Sale | - | | | A. | 4.28 | 4.28 |
| | (e) Power & Fuel | 27.02 | 23.92 | 25.78 | 50.94 | 52.27 | 101.74 |
| | (f) Employee benefits expense | 161.58 | 147.52 | 162.49 | 309.10 | 319.81 | 594.13 |
| | (g) Finance Cost | 38.35 | 27.15 | 46.11 | 65.50 | 88.50 | 191.67 |
| | (h) Depreciation and amortization expense | 35.00 | 37.00 | 38.00 | 72.00 | 76.00 | 166.99 |
| | (i) Other expenses | 194.16 | 184.74 | 93.34 | 378.90 | 257.94 | 619.44 |
| | Total expenses | 909.57 | 865.20 | 720.16 | 1,774.77 | 1,513.07 | 3,052.53 |
| §. | | | | | | | |
| 5 | Profit / (Loss) before exceptional items & Tax (3-4) | 11.21 | 20.15 | 0.95 | 31.36 | (32.19) | (12.40) |
| 6 | Exceptional Items | • | - | - | | | H |
| 7 | Profit / (Loss) before tax (5 - 6) | 11.21 | 20.15 | 0.95 | 31.36 | (32.19) | (12.40) |
| 8 | Tax expense | (3.00) | 52) | (2.00) | '(6.00) | (4.00) | (8.33) |
| ` 9 | Net Profit / (Loss) for the period (7- 8) | ^ 14.21 | 23.15 | 2.95 | 37.36 | (28.19) | (4.07) |
| 10 | Other Comprehensive Income | - | | - | • | | 1.84 |
| 11 | Total Comprehensive Income for the period (09+10) | 14.21 | 23.15 | 2.95 | 37.36 | (28.19) | (2.23) |
| 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 | 1,469.71 |
| 13 | Reserve excluding Revaluation Reserves as per balance sheet | | | | | | 1,108.25 |
| 0.00 | of previous accounting year | | | | | 1 | |
| 14 | Earnings per share (before and after extraordinary items) | 1 | | I | | | |
| | (of 10/- each) (not annualised): | | | | 2 | (0.45)* | (0.02) |
| | (a) Basic* | 0.10* | 0.16*. | 0,02* | 0.25* | (0.19)*. | (0.03) . |
| | (b) Diluted* | 0.10* | 0.16* | 0.02* | 0.25* | (0.19)* | (0.03) |
| | * Not Annualised | | <u> </u> | L | 1 | | |

for & on behalf of the Board

(JAY SINGH BARDIA) Managing Director

DIN: 00467932

Place: Kolkata

Date: 14th Day of November, 2018

KRYPTON INDUSTRIES LIMITED

STANDALONE SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2018

(Rs. In Lakhs)

| | | | | | _ | | |
|--------------------------------------|-----------|-------------------|-----------|-----------------------------|-----------|---------------|--|
| PARTICULARS | QI | JARTER END | ED | HALF YEAR ENDED | | YEAR ENDED | |
| | | Un-audited | 1 | Un-audited | | Audited | |
| ~ | 30-Sep-18 | 30-Jun-18 | 30-Sep-17 | 30-Sep-18 | 30-Sep-17 | 31-Mar-18 | |
| A.PRIMARY SEGMENT | | | | | | | |
| 1). Segment Revenue | | 1 | 1 | | | | |
| a) Tyre, Rim & Wheels | 838.59 | 703.95 | 514.98 | 1,542.54 | 1,049.51 | 2,326.03 | |
| b) Footwear | 198.57 | 242.82 | 133.03 | 441.39 | 280.21 | 621.90 | |
| c) Hospital Equipments | 251.94 | 170.04 | 105.97 | 421.98 | | | |
| Gross Sales | 1,289.10 | 1,116.81 | 753.98 | 2,405.91 | 1,676.98 | | |
| Less: Inter Segment Revenue | 375.11 | 231.61 | 51.96 | A THE PARTY OF THE | | | |
| External Sales | 913.99 | 885.20 | 702.02 | 1,799.19 | 1,455.46 | 100 | |
| Less : Excise Duty Recover | _ | • | | | 4.28 | | |
| Net Sales/Income from Operation | 913.99 | 885.20 | 702.02 | 1,799.19 | 1,451.18 | 2,931.83 | |
| 2. Segment Results | | | | | | | |
| Profit/ (Loss) before Tax & Interest | | | | | | 4 | |
| a) Tyre, Rim & Wheels | 31.19 | 29.37 | | 1 | | 194000 100000 | |
| b) Footwear | 28.61 | 26.40 | | | | | |
| c) Hospital Equipments | (10.24) | | | 1 | - | | |
| Total Profit before Tax & Interest | 49.56 | 47.30 | | 1 | | | |
| Less: Interest | 38.35 | 27.15 | | 13 1100 0 25 1100 1100 1100 | | | |
| Profit before Tax | 11.21 | 20.15 | 0.95 | 31.36 | (32.19) | (12.40 | |
| 3. CAPITAL EMPLOYED | | | | | | | |
| (Segment Assets-Segment Liabilities) | 1 | | | | | | |
| a) Tyre,Rim & Wheels | 1,510.26 | | | | | | |
| b) Footwear | 1,037.45 | | | | | 4000000 | |
| c) Hospital Equipments | 515.21 | | | | | | |
| 1 | 3,062.92 | 3,024.24 | 3,036.30 | 3,062.92 | 3,036.30 | 2,990.0 | |

for & on behalf of the Board

(JAY SINGH BARDIA)

Managing Director DIN: 00467932

Date: 14th November 2018

Place : Kolkata

| | | 1 - 1 201 5 - 1 | A | |
|--------|---|---------------------------|--|--|
| ARTICU | LARS | As at 30th September 2018 | As at 31st March 2018 | |
| 1 | ASSETS | | - 17-444 | |
| 1 | Non-Current Assets | * | | |
| | (a) Property, Plant and Equipment | 1709.55 | 1,744.59 | |
| | (b)Capital Work-In-Progress | - | 20.28 | |
| | (c) Goodwill | 1- | | |
| | (d) Financial Assets | :- | | |
| 100 | (i) Investments | 6.16 | 6.16 | |
| | (ii) Trade Receivables | | 8.84 | |
| | (iii) Long Term Loans | 106.50 | 106.50 | |
| | (e) Deferred Tax Assets | 50.95 | 50.95 | |
| | (f)Other Financial assets | 3.35 | 38.36 | |
| | (g)Non-current Tax assets | 18.69 | 31.86 | |
| | Sub total non current Assets | 1,895.20 | 2,007.54 | |
| 2 | Current Assets • | | | |
| | (a) Inventories | 1727.51 | 1,750.32 | |
| | (b) Financial Assets | | | |
| | (i) Investments | | | |
| | (ii) Trade Receivables | 772.68 | 674.48 | |
| | (iii) Cash & Cash Equivalents | 25.91 | 26.12 | |
| | (iv) Bank Balances Other than (iii) above | 134.77 | 103.31 | |
| | (v) Short Term Loans | 29.21 | 57.40 | |
| | (c) Other current assets | 75.88 | 15.48 | |
| | (d) Current Tax assets | 223.46 | 216.8 | |
| | (e) Other Financial assets | - | 2.00 | |
| | Sub total current Assets | 2,989.42 | 2,845.96 | |
| | Total Assets | 4,884.62 | 4,853.50 | |
| 11 | EQUITY AND LIABILITIES | | | |
| 1 | Equity | | | |
| | (a) Equity share capital | 1469.71 | 1,469.71 | |
| | (b) Other Equity | 1145.63 | 1,108.25 | |
| | Sub Total Equity | 2,615.34 | 2,577.96 | |
| 2 | Liabilities | | | |
| | Non-Current Liabilities | | | |
| | (a) Financial Liabilities | | | |
| | (i)Borrowings | 221.13 | 226.63 | |
| | (ii) Other Financial Liabilities | - | 4.00 | |
| | (b) Provisions | 85.14 | 85.14 | |
| | (c) Deferred tax Liabilities(net) | 141.31 | 147.31 | |
| 10 | (d)Other non-current liabilities | - | | |
| | Sub Total-Non Current Liabilities | 447.58 | 463.08 | |
| 3 | Current Liabilities | | | |
| *** | (a) Financial Liabilities | | | |
| | (i) Borrowings | 1155.91 | 1,200.64 | |
| * | (ii) Trade payables | 537.84 | | |
| | (iii)Other financial liabilities | . 105.32 | | |
| | (b) Other current liabilities | 8.75 | | |
| * | (c) Current tax liabilities (Net) | 5.98 | | |
| | (d) Provisions | 7.90 | the second secon | |
| -1074; | Sub Total Current Liabilities | 1,821.70 | 0.00000 | |
| 2.6 | | | 7, | |
| | | | | |

KRYPTON INDUSTRIES LIMITED

for & on behalf of the Board

(JAY SINGH BARDIA)

Place : Kolkata Date : 14th November 2018 Managing Director DIN: 00467932

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30.09.2018 NOTES:

Place: Kolkata.

Date: 14th November 2018

- 1. The above results have been reviewed by the Audit Committee of the Company and have been taken on record by the Board of Directors at their meeting held on 14.11.2018. The Statutory Auditors of the Company has carried out the Limited Review of the above Unaudited Financial Results in terms of Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.
- 2.Previous year/ period figures have been regrouped/ rearranged wherever considered necessary, to make them comparable with those of the current period.
- 3. The above Standalone Financial Results ("the Statement") of Krypton Industries Limited ("the Company") are prepared in accordance with applicable Accounting Standards i.e. Ind AS prescribed under Section 133 of the Companies Act 2013 read with relevant rule made thereunder and in terms of Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.
- 4. The Government of India has implemented Goods and Services Tax (GST) from July, 2017 subsuming excise duty, service tax and various other indirect taxes. Post applicability of Goods and Service Tax (GST) with effect from July 1, 2017, revenue from operations is disclosed net of GST. Accordingly, the revenue from operation and other expenses for the quarter/half year ended September 30, 2018 are not comparable with previous periods presented in the results which includes excise duty.
- 5. Effective 1st April 2018, the Company has adopted Ind AS 115, "Revenue from Contracts with Customers" using cumulative effect (without practical expedients). The adoption of the standard did not have any material impact on retained earnings as on 1 April 2018 and the unaudited financial results for the quarter/ half year ended 30 September 2018.
- 6. The Standalone Financial results are also available for perusal at Company's websites (www.kryptongroup.com) and BSE website (www.bseindia.com).

For & on behalf of the Board

(JAY SINGH BARDIA)

Managing Director

P.K.Luharuka & Co.

CHARTERED ACCOUNTANTS



Limited Review Report on Quarterly Unaudited Standalone Financial Results of Krypton Industries Limited pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

TO THE BOARD OF DIRECTORS OF KRYPTON INDUSTRIES LIMITED

We have reviewed the accompanying statement of unaudited financial results of KRYPTON INDUSTRIES LIMITED for the quarterended September 30, 2018 and year to date results for the period from April 01, 2018 to September 30, 2018, 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 has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

- 2. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements 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 analytical procedures 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.
- 3. 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 Indian Accounting Standard as prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunderand 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, 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.

Place: Kolkata Date: 14/11/2018



For P. K. Luharuka& Co Chartered Accountants Firm Regn No: 322020E

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Pradeep Kumar Luharuka PARTNER (Membership No. 055782)