

Date: 14.11.2019

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 30.09.2019 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 Unaudited Financial Results set out in compliance with the Indian Accounting Standards Ind AS for the quarter and half year ended 30th September, 2019.

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

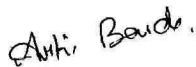
The Meeting of the Board of Directors commenced at 4 P.M. and concluded at 04.45 P.M.

Kindly acknowledge and update in your records.

Thanking You,

Yours faithfully,

For Krypton Industries Ltd



Arti Baid
(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

Statement of Standalone Un-Audited Results for the Quarter & Half year ended September 30, 2019

(Rs in lakhs except EPS)

	Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30-Sep-19	30-Jun-19	30-Sep-18	30-Sep-19	30-Sep-18	31-Mar-19
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations	709.42	821.33	913.99	1,530.75	1,799.19	3,617.57
2	Other income	11.99	14.87	6.79	26.86	6.94	38.99
3	Total Revenue	721.41	836.20	920.78	1,557.61	1,806.13	3,656.56
4	Expenses						
	(a) Cost of materials consumed	259.62	361.47	457.25	621.09	899.45	1,703.48
	(b) Purchases of stock-in-trade	0.93	-	2.95	0.93	11.05	25.56
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	20.91	(55.37)	(6.74)	(34.46)	(12.17)	(25.06)
	(d) excise duty on sale	-	-	-	-	-	-
	(d) Power & Fuel	26.63	27.05	27.02	53.68	50.94	109.45
	(e) Employee benefits expense	186.41	189.56	161.58	375.97	309.10	687.88
	(f) Finance Cost	39.09	36.31	38.35	75.40	65.50	149.84
	(g) Depreciation and amortization expense	33.50	33.50	35.00	67.00	72.00	159.21
	(h) Other expenses	149.54	227.86	194.16	377.40	378.90	755.10
	Total expenses	716.63	820.38	909.57	1,537.01	1,774.77	3,565.46
5	Profit / (Loss) before exceptional items & Tax (3-4)	4.78	15.82	11.21	20.60	31.36	91.10
6	Exceptional Items	-	-	-	-	-	-
7	Profit / (Loss) before tax (5 - 6)	4.78	15.82	11.21	20.60	31.36	91.10
8	Tax expense	(4.00)	(4.00)	(3.00)	(8.00)	(6.00)	(2.00)
9	Net Profit / (Loss) for the period (7- 8)	8.78	19.82	14.21	28.60	37.36	93.10
10	Other Comprehensive Income	-	-	-	-	-	0.55
11	Total Comprehensive Income for the period (09+10)	8.78	19.82	14.21	28.60	37.36	93.65
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 of previous accounting year						1,234.04
14	Earnings per share (before and after extraordinary items) (of 10/- each) (not annualised):						
	(a) Basic*	0.06*	0.14*	0.10*	0.20*	0.25*	0.63
	(b) Diluted*	0.06*	0.14*	0.10*	0.20*	0.25*	0.63
	* Not Annualised						

for & on behalf of the Board

(JAY SINGH BARDIA)

Managing Director

DIN: 00467932

Place : Kolkata

Date: 14th Day of November, 2019

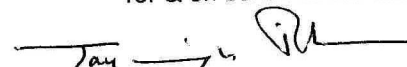
KRYPTON INDUSTRIES LIMITED

STANDALONE SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED
FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2019

(Rs in lakhs)

PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
	Un-audited			Un-audited		Audited
	30-Sep-19	30-Jun-19	30-Sep-18	30-Sep-19	30-Sep-18	31-Mar-19
A. PRIMARY SEGMENT						
1). Segment Revenue						
a) Tyre, Rim & Wheels	689.16	875.83	838.59	1,564.99	1,542.54	3215.63
b) Footwear	132.05	126.33	198.57	258.38	441.39	695.84
c) Hospital Equipments	115.41	303.71	251.94	419.12	421.98	1126.41
Gross Sales	936.62	1,305.87	1,289.10	2,242.49	2,405.91	5,037.88
Less: Inter Segment Revenue	(227.20)	(484.54)	(375.11)	(711.74)	(606.72)	(1,420.31)
External Sales	709.42	821.33	913.99	1,530.75	1,799.19	3,617.57
Less : Excise Duty Recover	-	-	-	-	-	-
Net Sales/Income from Operation	709.42	821.33	913.99	1,530.75	1,799.19	3,617.57
2. Segment Results						
Profit/ (Loss) before Tax & Interest						
a) Tyre, Rim & Wheels	39.62	50.58	31.19	86.20	60.56	159.41
b) Footwear	18.66	18.07	28.61	36.73	55.01	74.60
c) Hospital Equipments	(10.41)	(16.52)	(10.24)	(26.93)	(18.71)	6.93
Total Profit before Tax & Interest	43.87	52.13	49.56	96.00	96.86	240.94
Less : Interest	39.09	36.31	38.35	75.40	65.50	149.84
Profit before Tax	4.78	15.82	11.21	20.60	31.36	91.10
3. CAPITAL EMPLOYED						
(Segment Assets-Segment Liabilities)						
a) Tyre,Rim & Wheels	1,710.93	1,812.20	1,510.26	1,710.93	1,510.26	1545.47
b) Footwear	1,014.75	1,074.59	1,037.45	1,014.75	1,037.45	1014.05
c) Hospital Equipments	570.63	490.77	515.21	570.63	515.21	423.92
	3,296.31	3,377.56	3,062.92	3,296.31	3,062.92	2,983.44

for & on behalf of the Board



(JAY SINGH BARDIA)

Managing Director

DIN: 00467932

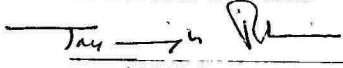
Place : Kolkata

Date : 14th November 2019

KRYPTON INDUSTRIES LIMITED
STANDALONE STATEMENT OF ASSETS AND LIABILITIES

	PARTICULARS	Standalone (Rs. In Lacs)	
		As at 30/09/2019	As at 31/03/2019
I	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipment	1,640.38	1,657.16
	(b) Capital Work-in Progress	20.65	20.66
	(c) Goodwill	-	-
	(d) Financial Assets		
	(i) Investments	9.05	7.28
	(ii) Trade receivables	-	-
	(iii) Long term Loans	100.60	100.60
	(e) Deferred Tax Assets	-	-
	(f) Other Financial assets	35.10	31.94
	(g) Non-current Tax Assets	39.11	36.12
	Sub-total - Non-current assets	1,849.29	1,853.76
2	Current assets		
3	(a) Inventories	1,769.38	1,734.82
	(b) Financial assets		
	(i) Investments	-	-
	(ii) Trade Receivables	671.45	592.44
	(iii) Cash and cash equivalents	41.69	86.50
	(iv) Bank Balances Other than (iii) above	80.79	87.74
	(v) Short term Loans	41.11	41.51
	(c) Other Financial assets	16.99	16.38
	(d) current Tax Assets	249.61	271.50
	(e) Others Current assets	67.01	84.85
	Sub-total - Non-current liabilities	2,878.14	2,915.74
	Total Assets	4,727.43	4,769.50
II	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity share capital	1,469.71	1,469.71
	(b) Other Equity	1,253.20	1,234.04
	Sub Total Equity	2,722.91	2,703.75
2	Liabilities		
	Non- Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	438.11	141.44
	(ii) other Financial Liabilities	-	-
	(b) Provisions	43.09	43.69
	(c) Deferred tax Liabilities(net)	85.20	94.55
	(d) Other non-current liabilities	-	-
	Sub Total-Non Current Liabilities	568.40	279.68
3	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	997.78	1,208.80
	(ii) Trade Payables	246.91	235.94
	(iii) Other financial liabilities	158.89	230.60
	(b) Other Current liabilities	11.22	78.36
	(c) Current tax liabilities(net)	10.61	14.50
	(d) Provisions	5.88	17.87
	Sub Total Current Liabilities	1,431.12	1,786.07
	Total Equity and Liabilities	4,727.43	4,769.50

for & on behalf of the board



(JAY SINGH BARDIA)
Managing Director
DIN:00467932

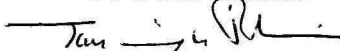
Place : Kolkata.
Date : 14th November 2019

KRYPTON INDUSTRIES LIMITED

Cash Flow Statement for the period ended 30th September, 2019

	(Rs. in lakhs)	
	As At 30.09.2019	As At 30.09.2018
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before Tax	20.60	31.36
Adjustment for:		
Finance Costs	75.40	65.50
Deferred tax		
Depreciation and Amortization Expenses	67.00	72.00
Other Income	-	-
Current Service Cost for Gratuity	-	-
Excess Provision for Interest Receivable written off	-	-
Balance written off	-	-
Interest Income	-	-
OCI	-	-
Income from Investing Activities	-	-
Operating profit before working capital changes	163.00	168.86
Changes in working Capital:		
Inventories	25.03	22.81
Trade and other Receivables	(79.01)	(89.37)
Trade and other Payables	10.98	229.85
(Increase)/Decrease in Loans	(2.40)	28.20
(Increase)/Decrease in Financial Assets	(8.31)	35.00
(Increase)/Decrease in other Assets	39.94	(51.84)
Increase/(Decrease) in other Financial Liabilities	(71.71)	(126.06)
Increase/(Decrease) in other Liabilities	(71.00)	(53.82)
Increase/(Decrease) in Provisions	(12.19)	-
Cash generation from Operation	(5.68)	163.64
Payment of Direct Taxes (net)		
Net Cash generated/ (used) - Operating Activities	(5.68)	163.64
B. CASH FLOW FROM INVESTMENT ACTIVITIES		
Purchase of Fixed Assets	(54.99)	(16.67)
Capital work in progress	-	-
Sale of Fixed Assets	-	-
Purchase of Investments	(1.75)	-
Sale of Investments	-	-
Proceeds/ Repayment of Short-Term Loans (Net)	-	-
Proceeds/ Repayment of Loans from/to Body Corporate (Net)	-	-
Decrease in short term provision	-	-
Increase in long term loans and advances and non current asset	-	-
Decrease in other long term liabilities and other liabilities	-	-
Interest Received	-	-
Net Cash Generated/ (Used) - Investing Activities	(56.74)	(16.67)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of Shares	-	-
Proceeds/Repayment of Long-term Borrowings	297.08	(5.49)
Proceeds/ Repayment of Short-term Borrowings (Net)	(211.02)	(44.74)
Finance Cost Paid	(75.40)	(65.50)
Dividend Paid (includes amount transferred to Investor Education & Protection Fund)	-	-
Net Cash Generated/ (Used) - Financing Activities	10.66	(115.73)
Net Increase/ (Decrease) in Cash and Cash Equivalents	(51.76)	31.24
Add : Opening Cash and Cash Equivalents	174.24	129.44
Closing Cash and Cash Equivalents	122.48	160.68

for & on behalf of the board



(JAY SINGH BARDIA)

Managing Director

Place : Kolkata.

Date : 14th November 2019

DIN:00467932

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30.09.2019

NOTES :

1. The above results have been reviewed by the Audit Committee and have been taken on record by the Board of Directors at their meeting held on 14.11.2019
2. Previous year / period figures have been regrouped/ rearranged wherever considered necessary.
3. The unaudited standalone financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
4. 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.
5. The Financial results are also available for perusal at Company's websites of BSE(www.bseindia.com)

For & on behalf of the Board



(JAY SINGH BARDIA)

Managing Director

DIN : 00467932

Place : Kolkata.

Date : 14th November 2019

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

1. We have reviewed the accompanying statement of unaudited financial results of KRYPTON INDUSTRIES LIMITED for the quarter ended September 30, 2019 and year to date results for the period from April 01, 2019 to September 30, 2019.
2. 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 Indian Accounting standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations'). Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", 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 statement is 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. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. 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 and 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, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Kolkata
Date: 14/11/2019



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



Pradeep Kumar Luharuka
PARTNER
(Membership No. 055782)

UDIN - 19 055 782 AAAA BT 9187