

//////KRYPTON INDUSTRIES LIMITED

Head Office : 410, Vardaan Building
25A, Camac Street, Kolkata - 700 016, India
Phone +91 33 22871366 / 1367
E-mail krypton@kryptongroup.com
Website www.kryptongroup.com

CIN . L25199WB1990PLC048791

Date: 14.11.2022

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 (Standalone and Consolidated) along with the Auditor's Limited Review Report for the Quarter and half yearended 30.09.2022 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 11:30 A.M. has duly considered, approved and taken into records the Standalone & Consolidated Unaudited Financial Results set out in compliance with the Indian Accounting Standards Ind-AS for the quarter and half yearended 30th September, 2022. A copy of the same along with the Limited Review Report is attached herewith for your records and reference.

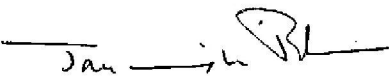
The Meeting of the Board of Directors commenced at 11:30 A.M. and concluded at 2.00 P.M.

Kindly acknowledge and update in your records.

Thanking You,

Yours faithfully,

For Krypton Industries Ltd



Jay Singh Bardia
Managing Director
DIN:00467932

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON UNAUDITED STANDALONE FINANCIAL RESULTS OF KRYPTON INDUSTRIES LIMITED FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2022 PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (' LISTING REGULATIONS')

**TO THE BOARD OF DIRECTORS OF
KRYPTON INDUSTRIES LIMITED**

1. We have reviewed the accompanying statement of unaudited Standalone financial results of KRYPTON INDUSTRIES LIMITED for the quarter and Half-year ended September 30, 2022 together with notes thereon ("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 amended ("Listing Regulations")
2. This statement, which is the responsibility of the Company's Management and has been 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 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 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.
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 Standalone 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: 14/11/2022



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

Pradeep Kumar Luharuka

Pradeep Kumar Luharuka
PARTNER
(Membership No. 055782)

UDIN - 2055182BDCSE67780

KRYPTON INDUSTRIES LTD.

CIN : L25199WB1990PLC048791

Regd. Office: Plot No.31 & 32, Falta Special Economic Zone, Sector-1, 24 Parganas (S) Pin - 743504

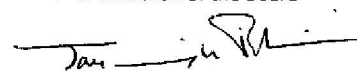
Head Office : 410, Vardaan Building, 25A, Camac Street, Kolkata-700 016

Statement of Standalone Un-Audited Results for the Quarter & Half year ended September 30, 2022

(Rs in lakhs except EPS)

	Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30-Sep-22	30-Jun-22	30-Sep-21	30-Sep-22	30-Sep-21	31-Mar-22
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations	853.06	672.03	938.95	1,525.09	1,609.42	4,058.25
2	Other income	6.42	0.09	1.31	6.51	1.41	401.90
3	Total Revenue	859.48	672.12	940.26	1,531.60	1,610.83	4,460.15
4	Expenses						
	(a) Cost of materials consumed	356.57	335.79	483.98	692.36	854.11	1,813.03
	(b) Purchases of stock-in-trade	-	1.74	0.75	1.74	9.19	9.58
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(12.83)	(161.32)	(19.66)	(174.15)	(106.39)	65.47
	(d) Power & Fuel	19.85	21.37	19.57	41.22	37.93	540.19
	(e) Employee benefits expense	150.90	146.12	139.48	297.02	240.51	85.75
	(f) Finance Cost	32.91	24.12	30.93	57.03	66.19	161.52
	(g) Depreciation and amortization expense	40.00	27.00	38.15	67.00	68.15	204.24
	(h) Other expenses	236.22	265.67	205.10	501.89	379.86	1,076.91
	Total expenses	823.62	660.49	898.30	1,484.11	1,549.55	3,956.69
5	Profit / (Loss) before exceptional items & Tax (3-4)	35.86	11.63	41.96	47.49	61.28	503.46
6	Exceptional Items	-	-	-	-	(384.15)	362.64
7	Profit / (Loss) before tax (5 - 6)	35.86	11.63	41.96	47.49	(322.87)	140.82
8	Tax expense	(4.00)	(4.00)	4.00	(8.00)	8.00	50.96
9	Net Profit / (Loss) for the period (7- 8)	39.86	15.63	37.96	55.49	(330.87)	89.86
10	Other Comprehensive Income	-	-	-	-	-	(0.12)
11	Total Comprehensive Income for the period (09+10)	39.86	15.63	37.96	55.49	(330.87)	89.74
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						1,410.22
14	Earnings per share (before and after extraordinary items) (of 10/- each) (not annualised):						
	(a) Basic*	0.27*	0.11*	0.26*	0.38*	(2.25)*	0.61
	(b) Diluted*	0.27*	0.11*	0.26*	0.38*	(2.25)*	0.61
	* Not Annualised						

for & on behalf of the Board



(JAY SINGH BARDIA)
Managing Director
DIN: 00467932

Place : Kolkata

Date: 14th Day of November, 2022

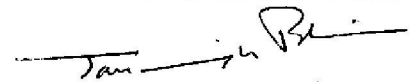
KRYPTON INDUSTRIES LIMITED

**STANDALONE SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED
FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2022**

(Rs in lakhs)

PARTICULARS	QUARTER ENDED			HALF YEAR		YEAR ENDED
	Un-audited			Un-audited		Audited
	30-Sep-22	30-Jun-22	30-Sep-21	30-Sep-22	30-Sep-21	31-Mar-22
A.PRIMARY SEGMENT						
1). Segment Revenue						
a) Tyre, Rim & Wheels	755.83	491.69	1,070.05	1,247.52	1,847.27	4918.93
b) Footwear	18.20	8.13	53.27	26.33	60.88	100.89
c) Hospital Equipments	592.50	646.97	304.75	1,239.47	539.51	1647.4
Gross Sales	1,366.53	1,146.79	1,428.07	2,513.32	2,447.66	6,667.22
Less: Inter Segment Revenue	513.47	474.76	489.12	988.23	838.24	2,608.97
Net Sales/Income from Operation	853.06	672.03	938.95	1,525.09	1,609.42	4,058.25
2. Segment Results						
Profit/ (Loss) before Tax & Interest						
a) Tyre, Rim & Wheels	132.77	48.85	120.68	181.62	(160.81)	545.3
b) Footwear	(14.82)	(19.50)	(45.21)	(34.32)	(82.62)	(197.65)
c) Hospital Equipments	(49.18)	6.40	(2.59)	(42.78)	(13.26)	(45.31)
Total Profit before Tax & Interest	68.77	35.75	72.88	104.52	(256.69)	302.34
Less : Interest	32.91	24.12	30.93	57.03	66.19	161.52
Profit before Tax	35.86	11.63	41.95	47.49	(322.88)	140.82
3. CAPITAL EMPLOYED						
(Segment Assets-Segment Liabilities)						
a) Tyre,Rim & Wheels	1,484.81	2,071.81	1,490.72	1,484.81	1,490.72	1761.48
b) Footwear	723.49	933.27	957.32	723.49	957.32	1085.38
c) Hospital Equipments	1,530.97	563.59	617.52	1,530.97	617.52	682.93
	3,739.27	3,568.67	3,065.56	3,739.27	3,065.56	3,529.79

for & on behalf of the Board


(JAY SINGH BARDIA)

Managing Director

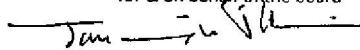
DIN: 00467932

Place : Kolkata

Date : 14th November 2022

KRYPTON INDUSTRIES LIMITED			
STANDALONE STATEMENT OF ASSETS AND LIABILITIES			
	PARTICULARS	Standalone (Rs. In Lacs)	
		As at 30/09/2022	As at 31/03/2022
I	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipment	1,530.13	1,541.05
	(b) Right of Use Assets	32.60	32.60
	(c) Capital Work-in Progress	-	-
	(d) Goodwill	-	-
	(e) Financial Assets		
	(i) Investments	42.18	40.18
	(ii) Trade receivables	-	-
	(iii) Long term Loans	237.69	196.30
	(f) Other Financial assets	34.13	35.62
	(g) Non-current Tax Assets	138.17	52.86
	(h) Other Non-current Assets	-	21.98
	Sub-total - Non-current assets	2,014.90	1,920.59
2	Current assets		
3	(a) Inventories	1,581.09	1,406.18
	(b) Financial assets		
	(i) Investments	-	-
	(ii) Trade Receivables	905.25	763.25
	(iii) Cash and cash equivalents	28.95	32.54
	(iv) Bank Balances Other than (iii) above	33.41	55.53
	(v) Short term Loans	605.09	22.90
	(c) Other Financial assets	6.40	31.37
	(d) current Tax Assets	200.46	340.95
	(e) Others Current assets	338.10	380.33
	Sub-total - Non-current liabilities	3,698.75	3,033.05
	Total Assets	5,713.65	4,953.64
II	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity share capital	1,469.71	1,469.71
	(b) Other Equity	1,465.71	1,410.22
	Sub Total Equity	2,935.42	2,879.93
2	Liabilities		
	Non- Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	530.31	470.56
	(ii) other Financial Liabilities	-	-
	(iii) Non-current Lease Liability	19.59	19.59
	(b) Provisions	103.24	65.86
	(c) Deferred tax Liabilities (net)	85.85	93.85
	(d) Other non-current liabilities	11.71	-
	Sub Total-Non Current Liabilities	750.70	649.86
3	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	550.82	644.97
	(ii) Trade Payables		
	- Payable to Micro, Small and Medium Enterprises		55.60
	- Payable to Entities (Other than Micro, Small and Medium Enterprises)	808.14	418.66
	(iii) Other financial liabilities	57.24	186.03
	(iv) Current Lease Liability	17.65	17.65
	(b) Other Current liabilities	560.07	49.01
	(c) Current tax liabilities (net)	23.99	6.20
	(d) Provisions	9.62	45.73
	Sub Total Current Liabilities	2,027.53	1,423.85
	Total Equity and Liabilities	5,713.65	4,953.64

for & on behalf of the board



(JAY SINGH BARDIA)

Managing Director

DIN:00467932

Place : Kolkata.

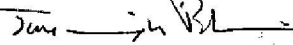
Date : 14th November 2022

KRYPTON INDUSTRIES LIMITED

Standalone Cash Flow Statement for the period ended 30th September, 2022

	(Rs. in lakhs)	
	As At 30.09.2022	As At 30.09.2021
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before Tax		
Adjustment for :	47.49	(322.87)
Finance Costs		
Deferred tax	57.03	66.19
Depreciation and Amortization Expenses		
Other Income	67.00	68.15
Current Service Cost for Gratuity	6.51	1.41
Excess Provision for interest Receivable written off	-	-
Balance written off	-	-
Interest Income	-	-
OCI	-	-
Income from Investing Activities	-	-
Operating profit before working capital changes	178.03	(187.12)
Changes in working Capital:		
Inventories		
Trade and other Receivables	(174.91)	477.44
Trade and other Payables	(142.00)	43.85
(Increase)/Decrease in Loans	333.88	(303.50)
(Increase)/Decrease in Financial Assets	(582.19)	-
(Increase)/Decrease in other Assets	26.46	(0.08)
Increase/(Decrease) in other Financial Liabilities	119.39	139.74
Increase/(Decrease) in other Liabilities	(128.79)	(68.02)
Increase/(Decrease) in Provisions	540.56	(52.76)
Increase/(Decrease) in Lease Liabilities	1.27	(6.06)
Cash generation from Operation	171.70	28.43
Payment of Direct Taxes (net)	8.00	
Net Cash generated/ (used) - Operating Activities	163.70	28.43
B. CASH FLOW FROM INVESTMENT ACTIVITIES		
Purchase of Fixed Assets		
Capital work in progress	(85.25)	(0.62)
Sale of Fixed Assets	-	(29.18)
Purchase of Investments	-	-
Sale of Investments	2.00	-
Proceeds/ Repayment of Short-Term Loans (Net)	-	-
Proceeds/ Repayment of Loans from/to Body Corporate (Net)	-	(14.50)
Decrease in short term provision	-	(11.35)
Increase in long term loans and advances and non current asset	-	-
Decrease in other long term liabilities and other liabilities	-	-
Interest Received	(128.79)	-
Net Cash Generated/ (Used) - Investing Activities	(212.04)	(55.65)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Payments towards Lease Liability(Net)		
Proceeds/Repayment of Long-term Borrowings	-	(3.84)
Proceeds/ Repayment of Short-term Borrowings (Net)	59.75	(73.87)
Finance Cost Paid	(94.15)	137.62
Dividend Paid (includes amount transferred to Investor Education & Protection Fund)	57.03	(62.52)
Net Cash Generated/ (Used) - Financing Activities	22.63	(2.61)
Net Increase/ (Decrease) in Cash and Cash Equivalents	(25.71)	(29.83)
Add : Opening Cash and Cash Equivalents	88.07	118.21
Closing Cash and Cash Equivalents	62.36	88.38

for & on behalf of the board


(JAY SINGH BARDIA)

Managing Director

DIN:00467932

Place : Kolkata.

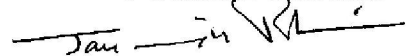
Date : 14th November 2022

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30.09.2022

NOTES :

1. These Standalone results have been reviewed by the Audit Committee and have been taken on record by the Board of Directors at their meeting held on 14.11.2022
2. Revenue from Operations is net of trade discounts / trade incentive,.
3. Previous year / period figures have been regrouped/ rearranged wherever considered necessary.
4. 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.
5. 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 and expressed an unqualified report on the above results.
6. 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 2022



INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON UNAUDITED CONSOLIDATED FINANCIAL RESULTS OF KRYPTON INDUSTRIES LIMITED FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2022 PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (' LISTING REGULATIONS')

**TO THE BOARD OF DIRECTORS OF
KRYPTON INDUSTRIES LIMITED**

1. We have reviewed the accompanying statement of unaudited Consolidated financial results of KRYPTON INDUSTRIES LIMITED ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group") for the quarter and half year ended 30th September 2022 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This statement, which is the responsibility of the Parent's Management and has been approved by the Parent's 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 Listing Regulations. Our responsibility is to issue a conclusion on these financial statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. 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. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entity
Subsidiary: Krypton Europe s.r.o.
5. Based on our review conducted and procedures performed as stated in paragraph 2 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

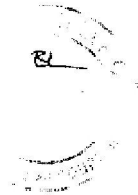




6. The Statement includes subsidiary's total assets of ₹ 156.49 Lakhs (before consolidation adjustments) as at 30th September, 2022, total revenue of ₹78.35 lakhs (before consolidation adjustments) and ₹ 126.79 Lakhs (before consolidation adjustments), total net profit before tax/ total comprehensive income of ₹(4.92) lakhs (before consolidation adjustments) and ₹(10.16) Lakhs (before consolidation adjustments) for the quarter ended 30 September 2022 and for the half-year ended 30 September, 2022, respectively as considered in the unaudited consolidated financial results based on their interim financial information which have not been reviewed. According to the information and explanations given to us by the Parent's management, these interim financial information are not material to the Group.

Our conclusion on the Statement is not modified in respect of the above matter.

Place: Kolkata
Date: 14/11/2022



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

Pradeep Kumar

Pradeep Kumar Luharuka
PARTNER
(Membership No. 055782)

UDIN - 22055782BDCRCI2006

KRYPTON INDUSTRIES LTD.

CIN : L25199WB1990PLC048791

Regd. Office: Plot No.31 & 32, Falta Special Economic Zone,
Sector-1, 24 Parganas (S) Pin - 743504

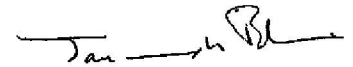
Head Office : 410, Vardaan Building, 25A, Camac Street, Kolkata-700 016

Statement of Consolidated Unaudited Results for the Quarter and Half year ended September 30, 2022

(Rs in Lakhs)

	Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30-Sep-22	30-Jun-22	30-Sep-21	30-Sep-22	30-Sep-21	31-Mar-22
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Income from operations						
1	Revenue from operations	885.79	664.99	984.66	1,550.78	1,801.34	4,360.44
2	Other income	6.42	0.09	1.31	6.51	2.90	401.90
3	Total Revenue	892.21	665.08	985.97	1,557.29	1,804.24	4,762.34
	Expenses						
4	(a) Cost of materials consumed	356.57	335.79	483.98	692.36	854.11	1,813.03
	(b) Purchases of stock-in-trade	5.69	1.74	23.72	7.43	142.92	192.00
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(14.62)	(185.63)	(15.51)	(200.25)	(102.24)	77.09
	(d) Power & Fuel	19.85	22.11	19.57	41.96	37.93	593.65
	(e) Employee benefits expense	164.2	159.47	152.81	323.67	266.41	85.80
	(f) Finance Cost	31.88	24.12	30.96	56.00	66.22	161.52
	(g) Depreciation and amortization expense	40.00	27.00	38.15	67.00	68.15	204.45
	(h) Other expenses	257.69	274.16	230.79	531.85	428.09	1,152.69
	Total expenses	861.26	658.76	964.47	1,520.02	1,761.59	4,280.23
5	Profit / (Loss) before exceptional & extra ordinary items and Tax (3-4)	30.95	6.32	21.50	37.27	42.65	482.11
6	Exceptional items	-	-	-	-	(384.15)	(362.64)
7	Profit / (Loss) before extra ordinary items and tax (5 - 6)	30.95	6.32	21.50	37.27	(341.50)	119.47
8	Tax expense	(4.00)	(4.00)	0.20	(8.00)	4.20	50.96
9	Net Profit / (Loss) for the period (7- 8)	34.95	10.32	21.30	45.27	(345.70)	68.51
10	Other Comprehensive Income (net of tax Expense)	(0.09)	-	2.76	(0.09)	2.76	3.69
11	Total Comprehensive Income for the period (09+10)	34.86	10.32	24.06	45.18	(342.94)	72.20
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						1,518.88
14	Earnings per share (before and after extraordinary items) (of 10/- each) (not annualised):						
	(a) Basic*	*0.24	*0.07	*0.16	*0.31	*(2.34)	0.48
	(b) Diluted*	*0.24	*0.07	*0.16	*0.31	*(2.34)	0.48
	* Not Annualised						
	Profit for the year attributable to:						
	Owners of the company	35.44	10.85	22.97	46.29	344.21	70.21
	Non-controlling interest	(0.49)	(0.53)	(1.67)	(1.02)	(1.49)	(1.70)
	Other Comprehensive Income for the year attributable to:						
	Owners of the Company	(0.08)	-	2.78	(0.08)	2.78	3.66
	Non - Controlling Interest	(0.01)	-	(0.02)	(0.01)	(0.02)	0.03
	Total Comprehensive Income for the year attributable to:						
	Owners of the Company	35.36	10.85	25.75	46.21	(341.43)	73.87
	Non - Controlling Interest	(0.50)	(0.53)	(1.69)	(1.03)	(1.51)	(1.67)

For & on behalf of the Board



(JAY SINGH BARDIA)

Managing Director

DIN:00467932

Place : Kolkata

Date: 14th Day of November, 2022

KRYPTON INDUSTRIES LIMITED
CONSOLIDATED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED
FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER 2022

PARTICULARS	QUARTER ENDED			HALF YEAR		YEAR ENDED
	Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
A. PRIMARY SEGMENT						
1). Segment Revenue						
a) Tyre, Rim & Wheels	834.19	540.71	1119.53	1,374.90	2,061.25	5,368.76
b) Footwear	18.2	8.13	53.27	26.33	60.88	100.89
c) Hospital Equipments	592.5	646.97	304.75	1,239.47	539.51	1,647.40
Gross Sales	1,444.89	1,195.81	1,477.55	2,640.70	2,661.64	7,117.05
Less: Inter Segment Revenue	559.1	530.82	492.89	1,089.92	860.30	2,756.61
Net Sales/Income from Operation	885.79	664.99	984.66	1,550.78	1,801.34	4,360.44
2. Segment Results						
Profit/ (Loss) before Tax & Interest						
a) Tyre, Rim & Wheels	127.86	43.54	100.26	171.40	(179.40)	523.95
b) Footwear	(14.82)	(19.50)	-45.21	(34.32)	(82.62)	(197.65)
c) Hospital Equipments	(49.18)	6.40	-2.59	(42.78)	(13.26)	(45.31)
Total Profit before Tax & Interest	63.86	30.44	52.46	94.30	(275.28)	280.99
Less : Interest	32.91	24.12	30.96	56	66.22	161.52
Profit before Tax	30.95	6.32	21.50	38.30	(341.50)	119.47
3. CAPITAL EMPLOYED						
(Segment Assets-Segment Liabilities)						
a) Tyre,Rim & Wheels	1628.73	2055.21	1625.62	1628.73	1625.62	1,887.74
b) Footwear	723.49	933.27	957.32	723.49	957.32	1,085.38
c) Hospital Equipments	1530.97	563.59	617.52	1530.97	617.52	682.93
	3,883.19	3,552.07	3,200.46	3,883.19	3,200.46	3,656.05

For & on behalf of the Board



(JAY SINGH BARDIA)
Managing Director
DIN:00467932

Place : Kolkata
Date :14th Day of November , 2022

KRYPTON INDUSTRIES LIMITED

	PARTICULARS	Consolidated (Rs. in Lacs)	
		As at 30/09/2022	As at 31/03/2022
I	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipment	1,547.98	1,560.81
	(b) Right of Use Assets	32.60	32.60
	(c) Capital Work-in Progress	-	-
	(d) Goodwill	-	-
	(e) Financial Assets		
	(i) Investments	14.03	12.03
	(ii) Trade receivables	-	-
	(iii) Long term Loans	237.69	196.30
	(f) Deferred Tax Assets	-	-
	(g) Other Financial assets	34.13	35.62
	(h) Non-current Tax Assets	138.17	52.86
	(l) Other Non-current Assets	-	21.97
	Sub-total - Non-current assets	2,004.60	1,912.19
2	Current assets		
3	(a) Inventories	1,625.22	1,461.44
	(b) Financial assets		
	(i) Investments	-	-
	(ii) Trade Receivables	937.65	768.18
	(iii) Cash and cash equivalents	29.21	96.93
	(iv) Bank Balances Other than (iii) above	68.99	55.52
	(v) Short term Loans	605.09	22.90
	(c) Other Financial assets	31.96	31.36
	(d) current Tax Assets	201.14	368.45
	(e) Others Current assets	338.13	380.35
	Sub-total - Non-current liabilities	3,837.39	3,185.13
	Total Assets	5,841.99	5,097.32
II	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity share capital	1,469.71	1,469.71
	(b) Other Equity	1,554.24	1,518.88
	(c) Non-Controlling Interest	17.10	17.60
	Sub Total Equity	3,041.05	3,006.19
2	Liabilities		
	Non- Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	530.31	470.56
	(ii) other Financial Liabilities	-	-
	(iii) Non-current Lease Liability	19.59	19.59
	(b) Provisions	103.24	65.86
	(c) Deferred tax Liabilities(net)	85.85	93.85
	(d) Other non-current liabilities	11.71	-
	Sub Total-Non Current Liabilities	750.70	649.86
3	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	550.82	644.97
	(ii) Trade Payables		
	- Payable to Micro, Small and Medium Enterprises	-	55.60
	- Payable to Entities (Other than Micro, Small and Medium Enterprises)	816.79	421.46
	(iii) Other financial liabilities	61.12	200.65
	(iv) Current Lease Liability	17.65	17.65
	(b) Other Current liabilities	570.22	49.01
	(c) Current tax liabilities(net)	24.02	6.20
	(d) Provisions	9.62	45.73
	Sub Total Current Liabilities	2,050.24	1,441.27
	Total Equity and Liabilities	5,841.99	5,097.32

for & on behalf of the board



(JAY SINGH BARDIA)

Managing Director

DIN:00467932

Place : Kolkata.

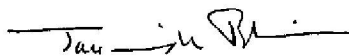
Date : 14th November 2022

KRYPTON INDUSTRIES LIMITED

Consolidated Cash Flow Statement for the period ended 30th September, 2022

	(Rs. in lakhs)	
	As At 30.09.2022	As At 30.09.2021
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before Tax	37.27	(341.50)
Adjustment for :		
Finance Costs	56	66.22
Deferred tax		
Depreciation and Amortization Expenses	67	68.15
Other Income	6.51	2.90
Interest Income		-
OCI	-0.09	2.76
Income from Investing Activities		-
Operating profit before working capital changes	166.69	(201.47)
Changes in working Capital:		
Inventories	-163.78	477.19
Trade and other Receivables	-169.47	55.75
Trade and other Payables	339.73	(333.54)
(Increase)/Decrease in Loans	(582.19)	-
(Increase)/Decrease in Financial Assets	0.36	(0.09)
(Increase)/Decrease in other Assets	146.19	135.44
Increase/(Decrease) in other Financial Liabilities	(139.53)	(66.68)
Increase/(Decrease) in other Liabilities	550.74	(88.52)
Increase/(Decrease) in Provisions	1.27	(13.93)
Increase/(Decrease) in Lease Liabilities	-	(15.05)
Cash generation from Operation	150.01	(50.90)
Payment of Direct Taxes (net)	8.00	(3.80)
Net Cash generated/ (used) - Operating Activities	142.01	(47.10)
B. CASH FLOW FROM INVESTMENT ACTIVITIES		
Purchase of Fixed Assets	(79.83)	(0.62)
Capital work in progress	-	(29.18)
Sale of Fixed Assets	-	-
Purchase of Investments	2.00	-
Sale of Investments	-	-
Proceeds/ Repayment of Short-Term Loans (Net)	-	(14.50)
Proceeds/ Repayment of Loans from/to Body Corporate (Net)	-	(11.35)
Transaction with Non-Controlling Interest	-0.5	1.88
Increase in long term loans and advances and non current asset	-	-
Decrease in other long term liabilities and other liabilities	-139.53	-
Interest Received	-	-
Net Cash Generated/ (Used) - Investing Activities	(217.86)	(53.77)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Payments towards Lease Liability(Net)	-	(3.84)
Proceeds/Repayment of Long-term Borrowings	59.75	(73.87)
Proceeds/ Repayment of Short-term Borrowings (Net)	(94.15)	137.62
Finance Cost Paid	56.00	(62.54)
Dividend Paid (includes amount transferred to Investor Education & Protection Fund)		-
Net Cash Generated/ (Used) - Financing Activities	21.60	(2.63)
Net Increase/ (Decrease) in Cash and Cash Equivalents	(54.25)	(103.50)
Add : Opening Cash and Cash Equivalents	152.45	276.28
Closing Cash and Cash Equivalents	98.20	172.78

for & on behalf of the board


(JAY SINGH BARDIA)

Managing Director

DIN:00467932

Place : Kolkata.

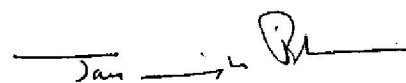
Date : 14th November 2022

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30.09.2022

Notes:

- 1 The above unaudited financial results were reviewed by the Audit committee and approved by the Board of Directors at their meetings held on 14.11.2022
- 2 The consolidated results include results of its subsidiary Krypton Europe SRO.
- 3 Previous period figures have been re-grouped / re-classified to make them comparable to the current period presentation
- 4 The 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.
- 5 The Limited Review of these Results, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been completed by the Statutory Auditors of the Parent Company.
- 6 The Financial results are also available for perusal at Parent'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 2022