

KRYPTON INDUSTRIES

CIN: L25199WB1990PLC048791

Date: 04.02.2019

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The Bombay Stock Exchange Ltd	The Calcutta Stock Exchange Association Ltd
Phiroze Jeejeebhoy Towers,	Department of Corporate Services
Dalal Street, Mumbai-400001	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 Nine months ended 31.12.2018 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 nine months ended 31st December, 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 P.M. and concluded at 04.45 P.M.

Kindly acknowledge and update in your records. Thanking You,

Yours faithfully,

For Krypton Industries Ltd

Auli Bothrar.

Arti Bothra (Company Secretary)

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 quarter ended December 31, 2018 and year to date results for the period from April 01, 2018 to December 31, 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 Director. 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) 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.
- 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 thereunder 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, 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: 04/02/2019

CARPETED ACCOUNTS

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

Parament

Pradeep Kumar Luharuka PARTNER (Membership No. 055782)

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 & Nine Months ended December 31, 2018

	(Rs in lakhs except EPS)								
		QUARTER ENDED			NINE MO	YEAR ENDED			
	Particulars	31-Dec-18	30-Sep-18	31-Dec-17	31-Dec-18	31-Dec-17	31-Mar-18		
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)		
1 **	Revenue from operations	990.77	913.99	828.34	2,789.96	2,279.52	2,936.11		
2	Other income	13.24	6.79	1.26	20.18	26.68	104.02		
3	Total Revenue	1,004.01	920.78	829.60	2,810.14	2,306.20	3,040.13		
4	Expenses		B)			İ			
	(a) Cost of materials consumed	498.19	457.25	408.20	1,397.64	1,086.92	1,354.96		
	(b) Purchases of stock-in-trade	0.41	2.95	4.35	11.46	40.15	39.57		
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	1							
	(d)Excise Duty on Sale	(22.67)	(6.74)	61.16	(34.84)	60.91	(20.26)		
	(e) Power & Fuel	-	-		-	-	4.28		
	(f) Employee benefits expense	31.31	27.02	25.20	82.25	77.47	101.74		
	(g) Finance Cost	190.23	161.58	148.60	499.33	468.41	594.13		
	(h) Depreciation and amortization expense	29.75	38.35	36.96	95.25	125.46	191.67		
	(i) Other expenses	36.00	35.00	38.00	108.00	114.00	166.99		
	Total expenses	219.45	194.16	99.33	598.35	357.27	619.44		
	Total expenses	982.67	909.57	821.80	2,757.44	2,330.59	3,052.53		
5	r rofit / (Loss) before exceptional items & Tax (3-4)			Application of the					
6	Exceptional Items	21.34	11.21	7.80	52.70	(24.39)	(12.40)		
	Profit / (Loss) before tax (5 - 6)	-	-	-		-			
8	Tax expense	21.34	11.21	7.80	52.70	(24.39)	(12.40)		
9	Net Profit / (Loss) for the period (7- 8)	(3.00)	(3.00)	(2.00)	(9.00)	(6.00)	(8.33)		
10	Other Comprehensive Income	24.34	14.21	9.80	61.70	(18.39)	(4.07)		
11		-	- 1	-		-	1.84		
3	Total Comprehensive Income for the period (09+10)	24.34	14.21	9.80	61.70	(18.39)	(2.23)		
	Paid-up equity share capital (Face Value of Rs. 10 each) Reserve excluding Revaluation Reserves as per balance sheet	1,469.71	1,469.71	1,469.71	1,469.71	1,469.71	1469.71		
13	of previous accounting year					1			
	Earnings per share (before and after extraordinary items)		i				1108.25		
	(of 10/- each) (not annualised):					3	Ì		
1	(a) Basic*	0.17*	0.164						
	(b) Diluted*	0.17*	0.10*	0.07*	0.42*	(0.12)*	(0.03)		
1	* Not Annualised	0.17	0.10*	0.07*	0.42*	(0.12)*	(0.03)		
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Krypton Industries Limited for & on behalf of the Board

(JAY SINGH BARDIA) Makang Sing Director

DIN: 00467932

Place : Kolkata

Date: 4th Day of February , 2019

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KRYPTON INDUSTRIES LIMITED

STANDALONE SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER ENDED & NINE MONTHS ENDED 31ST DECEMBER 2018

(Rs. In Lakhs)									
PARTICULARS	Un-audited			NINE MON	YEAR ENDED				
				Un-audited		Audited			
	31-Dec-18	30-Sep-18	31-Dec-17	31-Dec-18	31-Dec-17	31-Mar-18			
A.PRIMARY SEGMENT	,			***************************************					
1). Segment Revenue		1							
a) Tyre, Rim & Wheels	910.61	838.59	644.18	2,453.15	1,693.69	2326.03			
b) Footwear	139.48	198.57	207.07	580.87	487.28	621.90			
c) Hospital Equipments	334.12	251.94	155.98	756.10	503.24	680.44			
Gross Sales	1,384.21	1,289.10	1,007.23	3,790.12	2,684.21	3,628.37			
Less: Inter Segment Revenue	393.44	375.11	178.89	1,000.16	400.41	692.26			
External Sales	990.77	913.99	828.34	2,789.96	2,283.80	2,936.11			
Less : Excise Duty Recover	-	-			4.28	4.28			
Net Sales/Income from Operation	990.77	913.99	828.34	2,789.96	2,279.52	2,931.83			
2. Segment Results						2,002.00			
Profit/ (Loss) before Tax & Interest									
a) Tyre, Rim & Wheels	38.03	31.19	31.36	98.59	74.98	164.43			
b) Footwear	18.19	28.61	20.84	73.20	30.78	25.82			
c) Hospital Equipments	(5.13)	(10.24)	(7.44)	(23.84)	(4.69)	(10.98)			
Total Profit before Tax & Interest	51.09	49.56	44.76	147.95	101.07	179.27			
Less: Interest	29.75	38.35	36.96	95.25	125.46	191.67			
Profit before Tax & OCI	21.34	11.21	7.80	52.70	(24.39)	(12.40)			
3. CAPITAL EMPLOYED					(21.33)	(12.40)			
(Segment Assets-Segment Liabilities)									
a) Tyre,Rim & Wheels	1,568.68	1,510.26	1,399.93	1,568.68	1,399.93	1420.35			
b) Footwear	1,030.63	1,037.45	1,003.78	1,030.63	1,003.78	997.83			
c) Hospital Equipments	502.82	515.21	630.67	502.82	630.67	571.91			
	3,102.13	3,062.92	3,034.38	3,102.13	3,034.38	2,990.09			

for & on behalf of the Board

Place : Kolkata

Date: 4th February 2019

(JAY SINGH BARDIA) Managing Director DIN: 00467932

KRYPTON INDUSTRIES LIMITED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31.12.2018 NOTES:

- 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 04.02.2019. 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/nine months ended December 31, 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/ nine months ended 31 December 2018.
- 6. The Standalone Financial results are also available for perusal at Company's websites (www.kryptongroup.com) and BSE website (www.bseindia.com).

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(JAY SIMCHEBARDID) irector

Managing Director DIN: 00467932

Place : Kolkata.

Date: 04 th February 2019