

# **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: 13.02.2021

TO,	
<b>The Bombay Stock Exchange Ltd</b> Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai-400001	<b>The Calcutta Stock Exchange Association Ltd</b> 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 nine months ended 31.12.2020 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 & Consolidated Unaudited Financial Results set out in compliance with the Indian Accounting Standards Ind-AS for the quarter and nine months ended 31<sup>st</sup> December, 2020. 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 05.00 P.M.

Kindly acknowledge and update in your records.  
Thanking You,

Yours faithfully,

For Krypton Industries Ltd

  
Jay Singh Bardia  
Managing Director  
DIN: 00467932



**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 Standalone financial results of KRYPTON INDUSTRIES LIMITED ("the Company") for the quarter ended December 31, 2020 and year to date results for the period from April 01, 2020 to December 31, 2020 ("the Statement").
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 Standalone financial results, prepared in accordance with applicable accounting standards 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: 13/02/2021



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

*Pradeep Kumar*

**Pradeep Kumar Luharuka  
PARTNER  
Membership No. 055782**

UDN - 21055782AAAAA-BN8238

# 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, 2020

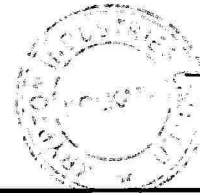
(Rs in lakhs except EPS)

	Particulars	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
		31-Dec-20	30-Sep-20	31-Dec-19	31-Dec-20	31-Dec-19	31-Mar-20
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations	942.93	737.10	705.46	2,096.58	2,236.21	2,851.85
2	Other income	51.24	29.81	0.52	81.21	27.38	62.61
3	<b>Total Revenue</b>	<b>994.17</b>	<b>766.91</b>	<b>705.98</b>	<b>2,177.79</b>	<b>2,263.59</b>	<b>2,914.46</b>
4	<b>Expenses</b>						
	(a) Cost of materials consumed	616.45	359.55	269.59	1,157.97	890.68	1,133.22
	(b) Purchases of stock-in-trade	2.11	35.47	-	128.66	0.93	111.19
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(109.73)	(44.44)	52.34	(182.63)	17.88	(94.78)
	(d) Power & Fuel	23.09	19.88	21.21	56.14	74.89	94.22
	(e) Employee benefits expense	155.40	110.25	137.62	328.17	513.59	641.75
	(f) Finance Cost	39.64	46.92	43.92	119.84	119.32	166.88
	(g) Depreciation and amortization expense	35.89	38.52	29.50	112.93	96.50	172.44
	(h) Other expenses	209.93	172.88	139.36	448.29	516.76	661.26
	<b>Total expenses</b>	<b>972.78</b>	<b>739.03</b>	<b>693.54</b>	<b>2,169.37</b>	<b>2,230.55</b>	<b>2,886.18</b>
5	<b>Profit / (Loss) before exceptional items &amp; Tax (3-4)</b>	<b>21.39</b>	<b>27.88</b>	<b>12.44</b>	<b>8.42</b>	<b>33.04</b>	<b>28.28</b>
6	Exceptional Items	-	-	-	-	-	-
7	<b>Profit / (Loss) before tax (5 - 6)</b>	<b>21.39</b>	<b>27.88</b>	<b>12.44</b>	<b>8.42</b>	<b>33.04</b>	<b>28.28</b>
8	Tax expense	(4.00)	(4.00)	(3.00)	(12.00)	(11.00)	(40.40)
9	<b>Net Profit / (Loss) for the period (7- 8)</b>	<b>25.39</b>	<b>31.88</b>	<b>15.44</b>	<b>20.42</b>	<b>44.04</b>	<b>68.68</b>
10	Other Comprehensive Income	-	-	-	-	-	(5.36)
11	<b>Total Comprehensive Income for the period ( 09+10)</b>	<b>25.39</b>	<b>31.88</b>	<b>15.44</b>	<b>20.42</b>	<b>44.04</b>	<b>63.32</b>
12	<b>Paid-up equity share capital (Face Value of Rs. 10 each)</b>	<b>1,469.71</b>	<b>1,469.71</b>	<b>1,469.71</b>	<b>1,469.71</b>	<b>1,469.71</b>	<b>1,469.71</b>
13	<b>Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year</b>						<b>1297.36</b>
14	<b>Earnings per share (before and after extraordinary items) (of 10/- each) (not annualised):</b>						
	(a) Basic*	0.17*	0.22*	0.10*	0.14*	0.30*	0.43
	(b) Diluted*	0.17*	0.22*	0.10*	0.14*	0.30*	0.43
	* Not Annualised						

Place : Kolkata

Date: 13th Day of February, 2021

for & on behalf of the Board



*Jay Singh Bardia*

(JAY SINGH BARDIA)

Managing Director

DIN: 00467932

**KRYPTON INDUSTRIES LIMITED**

**STANDALONE SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED**  
**FOR THE QUARTER ENDED & NINE MONTHS ENDED 31ST DECEMBER 2020**

(Rs. In Lakhs)

PARTICULARS	QUARTER ENDED (Un-audited)			NINE MONTHS ENDED (Un-audited)		YEAR ENDED (Audited)
	31-Dec-20	30-Sep-20	31-Dec-19	31-Dec-20	31-Dec-19	31-Mar-20
	<b>A.PRIMARY SEGMENT</b>					
<b>1). Segment Revenue</b>						
a) Tyre, Rim & Wheels	1,033.21	813.10	841.47	2,334.12	2,406.46	3265.00
b) Footwear	30.43	21.67	40.04	58.66	298.42	332.83
c) Hospital Equipments	279.99	183.14	165.53	528.23	584.65	748.81
<b>Gross Sales</b>	<b>1,343.63</b>	<b>1,017.91</b>	<b>1,047.04</b>	<b>2,921.01</b>	<b>3,289.53</b>	<b>4,346.64</b>
Less: Inter Segment Revenue	(400.70)	(280.81)	(341.58)	(23.03)	(1,053.32)	(1,494.79)
External Sales	942.93	737.10	705.46	2,897.98	2,236.21	2,851.85
Less : Excise Duty Recover	-	-	-	-	-	-
<b>Net Sales/Income from Operation</b>	<b>942.93</b>	<b>737.10</b>	<b>705.46</b>	<b>2,897.98</b>	<b>2,236.21</b>	<b>2,851.85</b>
<b>2. Segment Results</b>						
Profit/ (Loss) before Tax & Interest						
a) Tyre, Rim & Wheels	125.60	78.91	65.39	225.57	151.59	260.42
b) Footwear	(68.05)	(13.89)	(3.81)	(100.12)	32.92	(2.90)
c) Hospital Equipments	3.47	9.78	(5.22)	2.81	(32.15)	(62.36)
Total Profit before Tax & Interest	<b>61.03</b>	<b>74.80</b>	<b>56.36</b>	<b>128.26</b>	<b>152.36</b>	<b>195.16</b>
Less : Interest	39.64	46.92	43.92	119.84	119.32	166.88
<b>Profit before Tax</b>	<b>21.39</b>	<b>27.88</b>	<b>12.44</b>	<b>8.42</b>	<b>33.04</b>	<b>28.28</b>
<b>3. CAPITAL EMPLOYED</b>						
(Segment Assets-Segment Liabilities)						
a) Tyre,Rim & Wheels	2,006.42	2,062.98	1,737.33	2,006.42	1,737.33	1811.12
b) Footwear	981.01	1,037.19	994.15	981.01	994.15	1019.6
c) Hospital Equipments	589.38	570.54	572.96	589.38	572.96	546.66
	<b>3,576.81</b>	<b>3,670.71</b>	<b>3,304.44</b>	<b>3,576.81</b>	<b>3,304.44</b>	<b>3,377.38</b>

for &amp; on behalf of the Board



**(JAY SINGH BARDIA)**

Managing Director

DIN: 00467932

Place : Kolkata

Date : 13th February 2021

**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 13.02.2021
- 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 and expressed an unqualified report on above results.
- 5 The Financial results are also available for perusal at Company's website of BSE([www.bseindia.com](http://www.bseindia.com))

For & on behalf of the board


**(JAY SINGH BARDIA)**

Managing Director

DIN:00467932

Place:Kolkata

Date:13th February 2021

**Limited Review Report on Quarterly Unaudited Consolidated 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 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 ended December 31, 2020 and year to date results for the period from April 01, 2020 to December 31, 2020 ("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 3 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. We did not review the interim financial information of the subsidiary included in the Statement, whose interim financial information reflect total revenues of Rs. 635.60 Lakhs (before consolidation adjustments) and total net profit after tax of Rs 213.22 Lakhs (before consolidation adjustments) for the quarter ended 31<sup>st</sup> December 2020 and total revenues of Rs. 866.37 Lakhs (before consolidation adjustments) and total net profit after tax of Rs 257.39 Lakhs (before consolidation adjustments) for the year to date results for the period from April 01, 2020 to December 31, 2020, as considered in the Statement. This interim financial information have been reviewed by the other auditor whose report have been furnished to us by the management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above.

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

Place: Kolkata  
Date: 13/02/2021



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



Pradeep Kumar Luharuka  
PARTNER  
Membership No. 055782

UDIN - 21055782AAAA B01526.

# 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 Un-Audited Results for the Quarter & Nine Months ended December 31, 2020

(Rs in lakhs except EPS)

	Particulars	QUARTER ENDED		NINE MONTHS ENDED	YEAR ENDED
		31-Dec-20	30-Sep-20	31-Dec-20	31-Mar-20
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations	1,545.90	814.64	2,908.95	2,851.06
2	Other income	48.52	32.43	81.11	62.61
3	<b>Total Revenue</b>	<b>1,594.42</b>	<b>847.07</b>	<b>2,990.06</b>	<b>2,913.67</b>
4	<b>Expenses</b>				
	(a) Cost of materials consumed	616.45	359.55	1,157.97	1,133.22
	(b) Purchases of stock-in-trade	318.00	62.40	567.29	160.99
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(120.95)	(44.65)	(194.06)	(154.61)
	(d) Power & Fuel	23.98	20.46	57.61	94.26
	(e) Employee benefits expense	164.59	120.33	357.10	657.33
	(f) Finance Cost	39.64	46.92	119.84	166.88
	(g) Depreciation and amortization expense	35.89	38.52	112.93	172.44
	(h) Other expenses	226.85	183.79	486.65	676.10
	<b>Total expenses</b>	<b>1,304.45</b>	<b>787.32</b>	<b>2,665.33</b>	<b>2,906.61</b>
5	<b>Profit / (Loss) before exceptional items &amp; Tax (3-4)</b>	<b>289.96</b>	<b>59.75</b>	<b>324.72</b>	<b>7.06</b>
6	Exceptional Items	-	-	-	-
7	<b>Profit / (Loss) before tax (5 - 6)</b>	<b>289.96</b>	<b>59.75</b>	<b>324.72</b>	<b>7.06</b>
8	Tax expense	51.74	(4.00)	43.74	(40.40)
9	<b>Net Profit / (Loss) for the period (7- 8)</b>	<b>238.22</b>	<b>63.75</b>	<b>280.98</b>	<b>47.46</b>
10	Other Comprehensive Income	(15.52)	(2.72)	(18.68)	(4.49)
11	<b>Total Comprehensive Income for the period (09+10)</b>	<b>222.70</b>	<b>61.03</b>	<b>262.30</b>	<b>42.97</b>
12	Paid-up equity share capital (Face Value of Rs. 10 each)	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				1278.87
14	<b>Earnings per share (before and after extraordinary items) (of 10/- each) (not annualised):</b>				
	(a) Basic*	1.62*	0.41*	1.91*	0.34
	(b) Diluted*	1.62*	0.41*	1.91*	0.34
	* Not Annualised				
	<b>Profit for the year attributable to:</b>				
	Owners of the company	216.90	60.92	255.24	49.51
	Non-controlling interest	21.32	2.83	25.74	(2.05)
	<b>Other Comprehensive Income for the year attributable to:</b>				
	Owners of the Company	(13.97)	(2.80)	(17.16)	(4.68)
	Non - Controlling Interest	(1.55)	0.08	(1.52)	0.19
	<b>Total Comprehensive Income for the year attributable to:</b>				
	Owners of the Company	202.93	58.12	238.08	44.83
	Non - Controlling Interest	19.77	2.91	24.22	(1.86)

SIGNED FOR THE BOARD  
  
F. K. LUKHAI  
DIRECTOR

for & on behalf of the Board



(JAY SINGH BARDIA)

Managing Director

DIN: 00467932

Place : Kolkata

Date: 13th Day of February , 2021



**KRYPTON INDUSTRIES LIMITED****CONSOLIDATED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED****FOR THE QUARTER ENDED & NINE MONTHS ENDED 31ST DECEMBER 2020****(Rs. In Lakhs)**

PARTICULARS	QUARTER ENDED		NINE MONTHS ENDED	YEAR ENDED
	(Un-audited)		(Un-audited)	(Audited)
	31-Dec-20	30-Sep-20	31-Dec-20	31-Mar-20
<b>A.PRIMARY SEGMENT</b>				
<b>1). Segment Revenue</b>				
a) Tyre, Rim & Wheels	1,668.82	912.01	3,200.50	3292.28
b) Footwear	30.43	21.67	58.66	332.83
c) Hospital Equipments	279.99	183.14	528.23	748.81
<b>Gross Sales</b>	<b>1,979.24</b>	<b>1,116.82</b>	<b>3,787.39</b>	<b>4,373.92</b>
Less: Inter Segment Revenue	(433.34)	(302.18)	(11.76)	(1,522.86)
External Sales	1,545.90	814.64	3,775.63	2,851.06
Less : Excise Duty Recover	-	-	-	-
<b>Net Sales/Income from Operation</b>	<b>1,545.90</b>	<b>814.64</b>	<b>3,775.63</b>	<b>2,851.06</b>
<b>2. Segment Results</b>				
Profit/ (Loss) before Tax & Interest				
a) Tyre, Rim & Wheels	394.18	110.78	541.87	239.2
b) Footwear	(68.05)	(13.89)	(100.12)	(2.90)
c) Hospital Equipments	3.47	9.78	2.81	(62.36)
Total Profit before Tax & Interest	<b>329.60</b>	<b>106.67</b>	<b>444.56</b>	<b>173.94</b>
Less : Interest	39.64	46.92	119.84	166.88
<b>Profit before Tax</b>	<b>289.96</b>	<b>59.75</b>	<b>324.72</b>	<b>7.06</b>
<b>3. CAPITAL EMPLOYED</b>				
(Segment Assets-Segment Liabilities)				
a) Tyre,Rim & Wheels	2,236.71	2,090.40	2,236.71	1825.12
b) Footwear	981.01	1,037.19	981.01	1019.6
c) Hospital Equipments	589.38	570.54	589.38	546.66
	<b>3,807.10</b>	<b>3,698.13</b>	<b>3,807.10</b>	<b>3,391.38</b>

for &amp; on behalf of the Board

  
**(JAY SINGH BARDIA)**

Managing Director

DIN: 00467932

Place : Kolkata



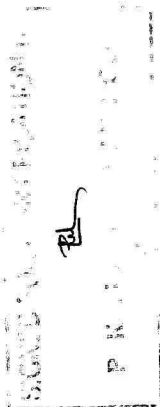
Date : 13th February 2021

**NOTES:**

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 13.02.2021

- 1 The Consolidated result include results of its subsidiary Krypton Europe SRO.
- 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 Limited Review of these Results,as required under Regulation 33 of SEBI ( Listing Obligations & Disclosure Requirements) Regulations, 2015 has been completed by the Statutory Auditors of the Parent Company.
- 5 The Financial results are also available for perusal at Parent's website of BSE website([www.bseindia.com](http://www.bseindia.com))

For & on behalf of the board

**(JAY SINGH BARDIA)**

Managing Director

DIN:00467932

Place:Kolkata

Date:13th February 2021