

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

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

Date: 09.02.2022

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 31.12.2021 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 31st December, 2021. 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 05.10 P.M.

Kindly acknowledge and update in your records. Thanking You,

Yours faithfully,

For Krypton Industries Ltd

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**Company Secretary** 

# P.K. Luharuka & Co.

#### CHARTERED ACCOUNTANTS



Limited Review Report on Quarterly & year to date 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 Standalone financial results of KRYPTON INDUSTRIES LIMITED ("the Company") for the quarter ended December 31, 2021 and year to date results for the period from April 01, 2021 to December 31, 2021 ("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: 09/02/2022 KOLKATA KOLKATA

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

Pradeep Kumar Luharuka
PARTNER
Membership No. 055782

UDIN-22055782ABARAT1891

# 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, 2021

(Rs in lakhs except EPS)

		(No III lakiis except ero)									
			QUARTER ENDE		NINE MO	YEAR ENDED					
	Particulars	31-Dec-21	30-Sep-21	31-Dec-20	31-Dec-21	31-Dec-20	31-Mar-21				
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)				
1	Revenue from operations	1,109.52	938.95	942.93	2,718.94	2,096.58	3,043.96				
2	Other income	0.06	1.31	51.24	1.47	81.21	241.28				
3	Total Revenue	1,109.58	940.26	994.17	2,720.41	2,177.79	3,285.24				
4	Expenses										
-	(a) Cost of materials consumed	571.87	483.98	616.45	1,425.98	1,157.97	4 205 52				
	(b) Purchases of stock-in-trade	0.09	0.75	2.11	9.28	1,157.97	1,305.52				
	(c) Changes in inventories of finished goods,	0.05	0.75	2.11	9.20	128.00	126.17				
	work-in-progress and stock-in-trade	(9.96)	(19.66)	(109.73)	(116.35)	(182.63)	148.29				
	(d) Power & Fuel	21.96	19.57	23.09	59.89	56.14	80.19				
	(e) Employee benefits expense	140.17	139.48	155.40	380.68	328.17	504.69				
	(f) Finance Cost	43.19	30.93	39.64	109.38	119.84	179.02				
	(g) Depreciation and amortization expense	34.07	38.15	35.89	102.22	112.93	160.15				
	(h) Other expenses	257.85	205.10	209.93	637.71	448.29	762.93				
	Total expenses	1,059.24	898.30	972.78	2,608.79	2,169.37	3,266.96				
5	Profit / (Loss) before exceptional items & Tax (3-4)	50.34	41.96	21.39	111.62	8.42	18.28				
6	Exceptional Items	-	-	1=	(384.15)		.=				
7	Profit / (Loss) before tax (5 - 6)	50.34	41.96	21.39	(272.53)	8.42	18.28				
8	Tax expense	4.00	4.00	(4.00)	12.00	(12.00)	(7.40)				
9	Net Profit / (Loss) for the period (7-8)	46.34	37.96	25.39	(284.53)	20.42	25.68				
10	Other Comprehensive Income		-	-	-	*	0.71				
11	Total Comprehensive Income for the period ( 09+10)	46.34	37.96	25.39	(284.53)	20.42	26.39				
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	1469.71				
13	Reserve excluding Revaluation Reserves as per balance sheet	1				1,000					
	of previous accounting year			1			1320.48				
14	Earnings per share (before and after extraordinary items)	,		]							
14	(of 10/- each) (not annualised):										
	(a) Basic*	0.22*			V						
	(b) Diluted*	0.32*	0.26*	0.17*	(1.93)*	0.14*	0.18				
	* Not Annualised	0.32*	0.26*	0.17*	(1.93)*	0.14*	0.18				
	NOT ATTIMOSED										

for & on behalf of the Board

Place : Kolkata

Date: 9th Day of February , 2022

(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 2021

(Rs. In Lakhs)

	(	<b>QUARTER END</b>	ED	NINE MONT	YEAR ENDED	
PARTICULARS		(Un-audited)		(Un-ai	(Audited)	
	31-Dec-21	30-Sep-21	31-Dec-20	31-Dec-21	31-Dec-20	31-Mar-21
A.PRIMARY SEGMENT						
1). Segment Revenue						
a) Tyre, Rim & Wheels	1,207.35	1,070.05	1,033.21	3,054.62	2,334.12	3,534.16
b) Footwear	33.02	53.27	30.43	93.90	58.66	81.92
c) Hospital Equipments	478.47	304.75	279.99	1,017.98	528.23	855.49
Gross Sales	1,718.84	1,428.07	1,343.63	4,166.50	2,921.01	4,471.57
Less: Inter Segment Revenue	609.32	489.12	400.70	1,447.56	824.43	1,427.61
Net Sales/Income from Operation	1,109.52	938.95	942.93	2,718.94	2,096.58	3,043.96
2. Segment Results						
Profit/ (Loss) before Tax & Interest						
a) Tyre, Rim & Wheels	198.63	120.68	125.60	37.82	225.57	372.82
b) Footwear	(60.78)	(45.20)	(68.05)	(143.40)	(100.12)	(122.74)
c) Hospital Equipments	(44.32)	(2.59)	3.47	(57.57)	2.81	(52.78)
Total Profit before Tax & Interest	93.53	72.89	61.03	(163.15)	128.26	197.30
Less: Interest	43.19	30.93	39.64	109.38	119.84	179.02
Profit before Tax	50.34	41.96	21.39	(272.53)	8.42	18.28
3. CAPITAL EMPLOYED						
(Segment Assets-Segment Liabilities)						
a) Tyre,Rim & Wheels	1,514.63	1,490.72	2,006.42	1,514.63	2,006.42	1,992.03
b) Footwear	824.18	957.32	981.01	824.18	981.01	1,026.51
c) Hospital Equipments	878.26	617.52	589.38	878.26	589.38	459.34
	3,217.07	3,065.56	3,576.81	3,217.07	3,576.81	3,477.88

for & on behalf of the Board

(JAY SINGH BARDIA)

Managing Director

DIN: 00467932

Place : Kolkata

Date: 9th February 2022

#### **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 09.02.2022
- 2 Previous year / period figures have been regrouped/ rearranged wherever considered necessary.
- 3 Revenue for operations is net of trade discounts / trade incentives
  - The unaudited standalone financial results have been prepared in accordance wih Indian Accounting Statndards (Ind
- 4 AS)prescribed under Section 133 of the Companies Act,2013 and other recognised accounting practices and policies to the extent applicable.
- 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.

6 The Financial results are also available for perusal at Company's website of BSE(www.bseindia.com)

For & on behalf of the board

(JAY SINGH BARDIA)

Managing Director DIN:00467932

Place:Kolkata Date:9th February 2022

# P.K. Luharuka & Co.



### CHARTERED ACCOUNTANTS

Limited Review Report on Quarterly and year to date 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, 2021 and year to date results for the period from April 01, 2020 to December 31, 2021 ("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.



# P.K. Luharuka & Co.



### CHARTERED ACCOUNTANTS

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. 107.13 Lakhs (before consolidation adjustments) and total net loss after tax of Rs. 3.61 Lakhs (before consolidation adjustments) for the quarter ended 31<sup>st</sup> December 2021 and total revenues of Rs. 320.55 Lakhs (before consolidation adjustments) and total net loss after tax of Rs. 22.07 Lakhs (before consolidation adjustments) for the year to date results for the period from April 01, 2021 to December 31, 2021, 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: 09/02/2022



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

Phonum

Pradeep Kumar Luharuka PARTNER Membership No. 055782 UDIN- 22055782ABARRL4740

# 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, 2021

	( Rs in lakhs except EPS )						
		QUARTER ENDED			NINE MONTHS ENDED	NINE MONTHS ENDED	YEAR ENDED
	Particulars Particulars	31-Dec-21	30-Sep-21	31-Dec-20	31-Dec-21	31-Dec-20	31-Mar-21
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations	1,175.16	984.66	1,545.90	2,976.50	2,908.95	4,257.23
2	Other income	9.79	1.31	48.52	12.69	81.11	241.29
3	Total Revenue	1,184.95	985.97	1,594.42	2,989.19	2,990.06	4,498.52
4	Expenses						
	(a) Cost of materials consumed	571.87	483.98	616.45	1,425.98	1,157.97	1,305.52
	(b) Purchases of stock-in-trade	32.21	23.72	318.00	175.13	567.29	945.97
	(c) Changes in inventories of finished goods,						
	work-in-progress and stock-in-trade	(3.06)	(15.51)	(120.95)	(105.30)	(194.06)	141.86
	(d) Power & Fuel	21.96	19.57	23.98	59.89	57.61	80.37
	(e) Employee benefits expense	153.69	152.81	164.59	420.10	. 357.10	635.60
	(f) Finance Cost	46.21	30.96	39.64	112.43	119.84	179.02
	(g) Depreciation and amortization expense	34.07	38.15	35.89	102.22	112.93	160.15
	(h) Other expenses	281.27	230.79	226.85	709.36	486.65	834.85
	Total expenses	1,138.22	964.47	1,304.45	2,899.81	2,665.33	4,283.34
5	Profit / (Loss) before exceptional items & Tax (3-4)	46.73	21.50	289.96	89.38	324.72	245 40
6	as 9 mm	40.73	21.50	209.90	(384.15)	324.72	215.18
7	Exceptional Items  Profit / (Loss) before tax (5 - 6)	46.73	21.50	289.96	(294.77)	324.72	215.18
	Tax expense	7.80	0.20	51.74	12.00	43.74	215.18
,	Net Profit / (Loss) for the period (7-8)	38.93	21.30	238.22	(306.77)	280.98	188.22
10	Other Comprehensive Income	2.50	2.76	(15.52)	5.26	(18.68)	(2.83)
11	Total Comprehensive Income for the period ( 09+10)	41.43	24.06	222.70	(301.51)	262.30	185.39
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	1469.71
13	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year		,	_,	-,	7	1,445.00
14	Samines never have the fear and offer makes and in an items.						
	Earnings per share (before and after extraordinary items) (of 10/- each) (not annualised):						
	(a) Basic*	0.27*	0.16*	1.62*	(2.07)*	1.91*	1.17
	(b) Diluted*	0.27*	0.16*	1.62*	(2.07)*	1.91*	1.17
	* Not Annualised	0.27	0.10	1.02	(2.57)	1.51	1.17
	Profit for the year attributable to:						
	Owners of the company	39.65	22.97	216.90	(304.56)	255.24	171.91
	Non-controlling interest	(0.72)	(1.67)	21.32	(2.21)	25.74	16.31
	Other Comprehensive Income for the year attributable to:						
	Owners of the Company	2.41	2.78	(13.97)	5.19	(17.16)	(2.50)
	Non - Controlling Interest	0.09	(0.02)	(1.55)	0.07	(1.52)	(0.33)
	Total Comprehensive Income for the year attributable to:						
	Owners of the Company	42.06	25.75	202.93	(299.37)	238.08	169.41
	Non - Controlling Interest	(0.63)	(1.69)	19.77	(2.14)	24.22	15.98

for & on behalf of the Board

(JAY SINGH BARDIA)

Date: 9th Day of February , 2022

Managing Director DIN: 00467932

#### KRYPTON INDUSTRIES LIMITED

CONSOLIDATED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED

FOR THE QUARTER ENDED & NINE MONTHS ENDED 31ST DECEMBER 2021

(Rs. In Lakhs)

	ľ	QUARTER	I NINE I			
		ENDED		NINE		V540 54050
DADTICLU ADC		ENDED		MONTHS	MONTHS	YEAR ENDED
PARTICULARS	4	Ta		ENDED	ENDED	
	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
	31-Dec-21	30-Sep-21	31-Dec-20	31-Dec-21	31-Dec-20	31-Mar-21
A.PRIMARY SEGMENT						
1). Segment Revenue	. Once					
a) Tyre, Rim & Wheels	1,313.92	1,119.53	1,668.82	3,375.17	3,200.50	4888.49
b) Footwear	33.02	53.27	30.43	93.90	58.66	81.92
c) Hospital Equipments	478.47	304.75	279.99	1,017.98	528.23	855.49
Gross Sales	1,825.41	1,477.55	1,979.24	4,487.05	3,787.39	5,825.90
Less: Inter Segment Revenue	650.25	492.89	433.34	1,510.55	878.44	1,568.67
Net Sales/Income from Operation	1,175.16	984.66	1,545.90	2,976.50	2,908.95	4,257.23
2. Segment Results						
Profit/ (Loss) before Tax & Interest						
a) Tyre, Rim & Wheels	198.04	100.26	394.18	18.64	541.87	569.72
b) Footwear	(60.78)	(45.21)	(68.05)	(143.40)	(100.12)	(122.74)
c) Hospital Equipments	(44.32)	(2.59)	3.47	(57.58)	2.81	(52.78)
Total Profit before Tax & Interest	92.94	52.46	329.60	(182.34)	444.56	394.20
Less: Interest	46.21	30.96	39.64	112.43	119.84	179.02
Profit before Tax	46.73	21.50	289.96	(294.77)	324.72	215.18
3. CAPITAL EMPLOYED	•					
(Segment Assets-Segment Liabilities)						
a) Tyre,Rim & Wheels	1,648.83	1,625.62	2,236.71	1,648.83	2,236.71	2142.03
b) Footwear	824.18	957.32	981.01	824.18	981.01	1026.51
c) Hospital Equipments	878.26	617.52	589.38	878.26	589.38	459.34
	3,351.27	3,200.46	3,807.10	3,351.27	3,807.10	3,627.88

for & on behalf of the Board

an - In VI

(JAY SINGH BARDIA)

Managing Director DIN: 00467932

Place : Kolkata

Date: 9th February 2022

#### 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 09.02.2022.
- 2 The Consolidated result include results of its subsidiary Krypton Europe SRO.
- 3 Previous year / period figures have been regrouped/ rearranged wherever considered necessary.
  - The unaudited standalone financial results have been prepared in accordance wih Indian Accounting Statndards (Ind
- 4 AS)prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- 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.
- The Financial results are also available for perusal at Parent's website of BSE website(www.bseindia.com)

For & on behalf of the board

(JAY SINGH BARDIA)

Managing Director DIN:00467932

Place:Kolkata Date:9th February 2022