

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: 07.11.2023

To, The Manager-Listing Corporate Relationship Department Bombay Stock Exchange Ltd. Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai-400001 Script: 523550	To, The Calcutta Stock Exchange Ltd. Department of Corporate Services 7, Lyons Range Kolkata-700001
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Dear Sir/Madam,

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 year ended 30.09.2023 under Regulations 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

With reference to above subject the Board of Directors of the Company in its meeting held today at 5:30 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 half year ended 30th September, 2023. A copy of the same along with the Limited Review Report is attached herewith for your records and reference.

The Unaudited Financial Results for the quarter & half year ended 30th September, 2023 and the Limited Review Report are also available in the website of the Company at www.kryptongroup.com and are enclosed herewith as "Annexure-A" for your kind perusal.

The Meeting of the Board of Directors commenced at 5:30 P.M. and concluded at 8:45 P.M.

Kindly acknowledge and update in your records.

Thanking You,
Yours faithfully,
for **Krypton Industries Limited**

**Prity Bishwakarma
Company Secretary &
Compliance Officer**

P.K LUHARUKA AND CO.
CHARTERED ACCOUNTANTS
ROOM NO. 402A, 4TH FLOOR, P-44, RABINDRA SARANI, KOLKATA-700 001
e-mail: pkluharukaco@gmail.com
Ph. No. 033-4600 6046

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON UNAUDITED STANDALONE FINANCIAL RESULTS OF KRYPTON INDUSTRIES LIMITED FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023 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, 2020 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: 07/11/2023

For P. K. Luharuka & Co
Chartered Accountants
Firm Regn No: 322020E
PRADEEP KUMAR LUHARUKA
LUHARUKA
Pradeep Kumar Luharuka
PARTNER
(Membership No. 055782)
UDIN-23055782BGXMLC7781

Digitally signed by PRADEEP KUMAR LUHARUKA
Date: 2023.11.07 20:21:21 +05'30'

KRYPTON INDUSTRIES LTD.

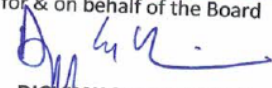
CIN : L25199WB1990PLC048791

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 and Half Year ended September 30, 2023

	Particulars	QUARTER ENDED			Half Year ended		YEAR ENDED
		30-Sep-23	30-Jun-23	30-Sep-22	30-Sep-23	30-Sep-22	31-Mar-23
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Income from operations						
1	Revenue from operations						
2	Other income	930.70	700.03	853.06	1,630.73	1,525.09	3,236.86
3	Total Revenue	931.00	700.27	859.48	1,631.27	1,531.60	3,276.82
4	Expenses						
	(a) Cost of materials consumed						
	(b) Purchases of stock-in-trade	230.80	273.14	356.57	503.94	692.36	1,217.00
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	1.74	9.24
	(d) Power & Fuel	7.13	(14.81)	(12.83)	(7.68)	(174.15)	13.23
	(e) Employee benefits expense	18.46	16.00	19.85	34.46	41.22	79.25
	(f) Finance Cost	167.23	115.03	150.90	282.26	297.02	613.57
	(g) Depreciation and amortization expense	38.26	34.79	32.91	73.05	57.03	145.68
	(h) Other expenses	41.58	41.58	40.00	83.16	67.00	165.33
	Total expenses	378.55	201.14	236.22	579.69	501.89	926.75
5	Profit / (Loss) before exceptional & extra ordinary items and Tax (3-4)	48.99	33.40	35.86	82.39	47.49	106.77
6	Exceptional Items	-	-	-	-	-	-
7	Profit / (Loss) before extra ordinary items and tax (5 - 6)	48.99	33.4	35.86	82.39	47.49	106.77
8	Tax expense	5.00	(4.00)	(4.00)	1.00	(8.00)	(5.12)
9	Net Profit / (Loss) for the period (7- 8)	43.99	37.40	39.86	81.39	55.49	111.89
10	Other Comprehensive Income (net of tax Expense)	-	-	-	-	-	2.09
11	Total Comprehensive Income for the period (09+10)	43.99	37.40	39.86	81.39	55.49	113.98
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						1,496.34
14	Earnings per share (before and after extraordinary items) (of 10/- each) (not annualised):						
	(a) Basic*	0.30	*0.25	*0.27	0.55	*0.38	0.76
	(b) Diluted*	0.30	*0.25	*0.27	0.55	*0.38	0.76
	* Not Annualised						

for & on behalf of the Board



DIGVIJAY SINGH BARDIA

Director

DIN: 10220855

Place : Kolkata

Date : The 7th Day of November , 2023

KRYPTON INDUSTRIES LIMITED

STANDALONE SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED
FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2023

Rs. in Lacs

PARTICULARS	QUARTER ENDED			Half Year		YEAR ENDED
	Un-audited			Un-audited		Audited
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
A. PRIMARY SEGMENT						
1). Segment Revenue						
a) Tyre, Rim & Wheels	1,290.16	983.56	755.83	2,273.72	1,247.52	4,234.92
b) Footwear	-	-	18.20	-	26.33	32.23
c) Hospital Equipments	298.43	218.99	592.50	517.42	1,239.47	1,110.35
Gross Sales	1,588.59	1,202.55	1,366.53	2,791.14	2,513.32	5,377.50
Less: Inter Segment Revenue	657.89	502.52	513.47	1,160.41	988.23	2,140.63
Net Sales/Income from Operation	930.70	700.03	853.06	1,630.73	1,525.09	3,236.87
2. Segment Results						
Profit/ (Loss) before Tax & Interest						
a) Tyre, Rim & Wheels	161.12	116.05	132.77	277.17	181.62	388.64
b) Footwear	(36.06)	(12.75)	(14.82)	(48.81)	(34.32)	(109.41)
c) Hospital Equipments	(37.81)	(35.11)	(49.18)	(72.92)	(42.78)	(26.78)
Total Profit before Tax & Interest	87.25	68.19	68.77	155.44	104.52	252.45
Less : Interest	38.26	34.79	32.91	73.05	57.03	145.68
Profit before Tax	48.99	33.40	35.86	82.39	47.49	106.77
3. CAPITAL EMPLOYED						
(Segment Assets-Segment Liabilities)						
a) Tyre,Rim & Wheels	2,505.78	2,681.09	1,484.81	2,505.78	1,484.81	1,935.97
b) Footwear	896.73	797.23	723.49	896.73	723.49	845.47
c) Hospital Equipments	617.79	512.11	1,530.97	617.79	1,530.97	1,097.42
	4,020.30	3,990.43	3,739.27	4,020.30	3,739.27	3,878.86

for & on behalf of the Board


DIGVIJAY SINGH BARDIA

Director

DIN: 10220855


Place : Kolkata

Date : The 7th Day of November , 2023

KRYPTON INDUSTRIES LIMITED
Standalone Statement of Assets & Liabilities

Particulars		As on 30.09.2023	As on 31.03.2023
I	ASSETS		
1	Non-Current Assets		
	(a) Property, Plant and Equipment	1,448.00	1,473.46
	(b) Right of use Assets	27.82	38.90
	(c) Capital Work-In-Progress	-	-
	(d) Financial Assets	-	-
	(i) Investments	-	-
	(ii) Trade receivables	44.20	44.20
	(ii) Long term Loans	-	-
	(iii) Other Financial Assets	240.75	232.16
	(d) Non-Current Tax Assets	40.08	39.86
	(e) Other non-current assets	55.36	53.97
	Sub total non current Assets	60.43	60.82
2	Current Assets	1,916.64	1,943.37
	(a) Inventories	-	-
	(b) Financial Assets	1,630.46	1,478.65
	(i) Investments	-	-
	(ii) Trade Receivables	-	-
	(iii) Cash & Cash Equivalents	830.66	725.91
	(iv) Bank Balances Other than (iii) above	69.87	127.18
	(v) Short Term Loans	30.71	36.58
	(vi) Other Financial assets	70.70	33.20
	(c) Current Tax Assets	193.13	28.26
	(d) Other current Assets	377.64	355.37
	Sub total current Assets	360.09	495.90
	Total Assets	3,563.26	3,281.06
II	EQUITY AND LIABILITIES	5,479.90	5,224.43
1	Equity		
	(a) Equity share capital	1,469.71	1,469.71
	(b) Other Equity	1,577.71	1,496.34
	Sub Total Equity	3,047.42	2,966.05
2	Liabilities		
	Non—Current Liabilities		
	(a) Financial Liabilities: Borrowings		
	(i) Borrowings	758.74	724.43
	(ii) Other Financial Liabilities	-	-
	(iii) Non-current lease liability	-	-
	(b) Long Term Provisions	21.99	12.93
	(c) Deferred tax Liabilities(net)	86.88	71.18
	(d) Other non-current liabilities	105.27	104.27
	Sub Total-Non Current Liabilities	-	-
3	Current Liabilities	972.88	912.81
	(a) Financial Liabilities		
	(i) Borrowings		
	(ii) Trade payables	870.80	730.66
	Payable to Micro, Small & Medium Enterprise	-	-
	Payable to Entities	-	79.19
	(Other than Micro, Small & Medium Enterprise)	263.57	233.60
	(iii) Other financial liabilities	-	-
	(iv) Non -Current Lease Liability	120.98	154.02
	(iv) Lease liabilities	-	-
	(b) Other current liabilities	21.04	30.27
	(c) Current tax liabilities (Net)	135.84	58.71
	(d) Provisions	16.69	23.56
	Sub Total Current Liabilities	30.68	35.56
	Total Equity and liabilities	1,459.60	1,345.57
	Total Equity and liabilities	5,479.90	5,224.43

for & on behalf of Board



Digvijay Singh Bardia
Director

DIN:10220855

Place: Kolkata

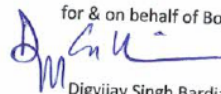
Date: 7th day of November, 2023

KRYPTON INDUSTRIES LIMITED

Cash Flow Statement for the period ended 30th September, 2023

	As At 30.09.2023 (' lakhs)	As At 30.09.2022 (' lakhs)
A.CASH FLOW FROM OPERATING ACTIVITIES		
Profit before Tax	82.39	47.49
Adjustment for :		
Finance Costs	73.05	57.03
Unrealized Foreign exchange gain/(loss)	-	-
Provision for expected credit loss on receivables	-	-
Depreciation and Amortization Expenses	-	-
Other Income	83.16	67.00
Current Service Cost for Gratuity	(0.54)	6.51
Rental Income	-	-
Liabilities/Provisions written back	-	-
Interest Income	-	-
Profit on Sale of Assets	-	-
Exceptional Items	-	-
Net (gain)/loss on fair value changes of investments measured at FVTPL	-	-
Operating profit before working capital changes	238.06	178.03
Changes in working Capital:		
Inventories	(151.81)	(174.91)
Trade and other Receivables	(104.75)	(142.00)
Trade and other Payables	(49.22)	333.88
(Increase)/Decrease in Loans	(46.09)	(582.19)
(Increase)/Decrease in Financial Assets	(165.09)	26.46
(Increase)/Decrease in other Assets	95.37	119.39
Increase/(Decrease) in other Financial Liabilities	(33.04)	(128.79)
Increase/(Decrease) in other Liabilities	71.26	540.56
Increase/(Decrease) in Lease Liabilities	(0.17)	1.27
Increase/(Decrease) in Provisions	10.82	-
Cash generation from Operation	(134.66)	171.70
Payment of Direct Taxes (net)	-	8
Net Cash generated/ (used) - Operating Activities	(134.66)	163.70
B.CASH FLOW FROM INVESTMENT ACTIVITIES		
Purchase of Fixed Assets	(36.54)	(85.25)
Capital work in progress	-	-
Investments in Subsidiary	-	-
Purchase of Investments	-	2.00
Sale of Investments	-	-
Sale of Fixed Assets	12.50	-
Assets Written off	-	-
Proceeds/ Repayment of Short-Term Loans (Net)	-	-
Proceeds/ Repayment of Loans from/to Body Corporate (Net)	-	-
Rent received	-	-
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	(24.04)	(212.04)
C.CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of Shares	-	-
Payment towards Lease Liability (net)	-	-
Repayment of Long-term Borrowings	-	59.75
Proceeds of Long-term Borrowings	174.45	-
Proceeds/ Repayment of Short-term Borrowings (Net)	(73.05)	(94.15)
Finance Cost Paid	-	57.03
Dividend Paid (includes amount transferred to Investor Education & Protection Fund)	-	-
Net Cash Generated/ (Used) - Financing Activities	101.40	22.63
Net Increase/ (Decrease) in Cash and Cash Equivalents	(57.30)	(25.71)
Add : Opening Cash and Cash Equivalents	127.17	88.07
Closing Cash and Cash Equivalents	69.87	62.36

for & on behalf of Board



Digvijay Singh Bardia
Director

DIN:10220855

Place: Kolkata

Date: 7th day of November, 2023

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF ENDED 30.09.2023

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 07.11.2023
- 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



(DIGVIJAY SINGH BARDIA)

Director

DIN : 10220855

Place : Kolkata.

Date : 7th November 2023

P.K LUHARUKA AND CO.
CHARTERED ACCOUNTANTS
ROOM NO. 402A, 4TH FLOOR, P-44, RABINDRA SARANI, KOLKATA-700 001
e-mail: pkluharukaco@gmail.com
Ph. No. 033-4600 6046

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON UNAUDITED CONSOLIDATED FINANCIAL RESULTS OF KRYPTON INDUSTRIES LIMITED FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023 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 2023 ("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 entities
Subsidiaries: a. Krypton Europe s.r.o. & b. TCB Industries Private Limited

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 Unaudited Consolidated Financial Results for the quarter and half year ended September 30, 2023

(Rs in Lakhs)

	Particulars	QUARTER ENDED			Half Year ended		YEAR ENDED
		September 30, 2023	June 30, 2023	September 30, 2022	September 30, 2023	September 30, 2022	March 31, 2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Income from operations						
1	Revenue from operations	916.40	777.38	885.79	1,693.78	1,550.78	3,327.70
2	Other income	3.32	3.31	6.42	6.63	6.51	42.55
3	Total Revenue	919.72	780.69	892.21	1,700.41	1,557.29	3,370.25
4	Expenses						
	(a) Cost of materials consumed	230.80	273.14	356.57	503.94	692.36	1,242.46
	(b) Purchases of stock-in-trade	(14.31)	14.31	5.69	-	7.43	9.24
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	13.61	23.31	(14.62)	36.92	(200.25)	(27.49)
	(d) Power & Fuel	20.45	16.76	19.85	37.21	41.96	79.25
	(e) Employee benefits expense	177.52	125.84	164.20	303.36	323.67	669.98
	(f) Finance Cost	38.94	35.09	31.88	74.03	56.00	145.68
	(g) Depreciation and amortization expense	41.58	41.58	40.00	83.16	67.00	171.67
	(h) Other expenses	396.43	222.38	257.69	618.81	531.85	984.32
	Total expenses	905.02	752.41	861.26	1,657.43	1,520.02	3,275.11
5	Profit / (Loss) before exceptional & extra ordinary items and Tax (3-4)	14.70	28.28	30.95	42.98	37.27	95.14
6	Exceptional Items	-	-	-	-	-	-
7	Profit / (Loss) before extra ordinary items and tax (5 - 6)	14.70	28.28	30.95	42.98	37.27	95.14
8	Tax expense	5.00	(4.00)	(4.00)	1.00	(8.00)	(5.12)
9	Net Profit / (Loss) for the period (7- 8)	9.70	32.28	34.95	41.98	45.27	100.26
10	Other Comprehensive Income (net of tax Expense)	(7.10)	-	(0.09)	(7.10)	(0.09)	3.89
11	Total Comprehensive Income for the period (09+10)	2.60	32.28	34.86	34.88	45.18	104.15
12	Paid-up equity share capital (Face Value of Rs. 10 crore)	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						1,624.82
14	Earnings per share (before and after extraordinary items) (of 10/- each) (not annualised):						
	(a) Basic*	0.02	0.22*	0.24*	0.24	0.31*	0.69
	(b) Diluted*	0.02	0.22*	0.24*	0.24	0.31*	0.69
	* Not Annualised						

Profit for the year attributable to:

Owners of the company	10.72	32.79	35.44	43.51	46.29	102.22
Non-controlling interest	-1.02	(0.51)	(0.49)	(1.53)	(1.02)	(1.96)

Other Comprehensive Income for the year attributable to:

Owners of the Company	-7.10	-	(0.08)	(7.10)	(0.08)	3.73
Non - Controlling Interest	-	-	(0.01)	-	(0.01)	0.16

Total Comprehensive Income for the year attributable to:

Owners of the Company	3.62	32.79	35.36	36.41	46.21	105.95
Non - Controlling Interest	-1.02	(0.51)	(0.50)	(1.53)	(1.03)	(1.80)

Place : Kolkata

Date: The 7th Day of November , 2023



DIGVIJAY SINGH BARDI,

Director

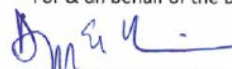
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KRYPTON INDUSTRIES LIMITED
CONSOLIDATED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED

FOR THE QUARTER & HALF YEAR ENDED 30TH SEPTEMBER, 2023

PARTICULARS	QUARTER ENDED			Half Year ended		YEAR ENDED
	Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
	September 30, 2023	June 30, 2023	September 30, 2022	September 30, 2023	September 30, 2022	March 31, 2023
A. PRIMARY SEGMENT						
1). Segment Revenue						
a) Tyre, Rim & Wheels	1,341.85	1060.9	834.19	2,402.75	1,374.90	4,325.76
b) Footwear	-	0	18.20	-	26.33	32.23
c) Hospital Equipments	298.43	218.99	592.50	517.42	1,239.47	1,110.34
Gross Sales	1,640.28	1,279.89	1,444.89	2,920.17	2,640.70	5,468.33
Less: Inter Segment Revenue	723.87	502.52	559.10	1,226.39	1,089.92	2,140.63
External Sales	916.41	777.37	885.79	1,693.78	1,550.78	3,327.70
Net Sales/Income from Operation	916.41	777.37	885.79	1,693.78	1,550.78	3,327.70
2. Segment Results						
Profit/ (Loss) before Tax & Interest						
a) Tyre, Rim & Wheels	127.80	110.93	127.86	238.73	171.40	377.01
b) Footwear	(36.06)	(12.75)	(14.82)	(48.81)	(34.32)	(109.41)
c) Hospital Equipments	(37.81)	(35.11)	(49.18)	(72.92)	(42.78)	(26.78)
Total Profit before Tax & Interest	53.93	63.07	63.86	117.00	94.30	240.82
Less : Interest	39.23	34.79	32.91	74.02	56.00	145.68
Profit before Tax	14.70	28.28	30.95	42.98	38.30	95.14
3. CAPITAL EMPLOYED						
(Segment Assets-Segment Liabilities)						
a) Tyre,Rim & Wheels	2,581.14	2,832.94	1,628.73	2,581.14	1,628.73	2,057.82
b) Footwear	896.73	797.23	723.49	896.73	723.49	845.47
c) Hospital Equipments	617.79	512.11	1,530.97	617.79	1,530.97	1,097.42
	4,095.66	4,142.28	3,883.19	4,095.66	3,883.19	4,000.71

For & on behalf of the Board



DIGVIJAY SINGH BARDIA

Director

DIN:10220855

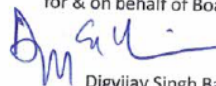
Place : Kolkata

Date: The 7th Day of November , 2023

KRYPTON INDUSTRIES LIMITED
Consolidated Statement of Assets & Liabilities

Particulars		As on 30.09.2023	As on 31.03.2023
I	ASSETS		
1	Non-Current Assets		
	(a) Property, Plant and Equipment	1,515.27	1,546.39
	(b) Right of use Assets	27.82	38.90
	(c) Capital Work-In-Progress	-	-
	(d) Financial Assets	-	-
	(i) Investments	16.04	16.04
	(ii) Trade receivables	-	-
	(ii) Long term Loans	240.75	232.16
	(iii) Other Financial Assets	40.08	39.86
	(d) Non-Current Tax Assets	55.36	53.97
	(e) Other non-current assets	60.43	60.82
	Sub total non current Assets	1,955.75	1,988.14
2	Current Assets		
	(a) Inventories	1,689.20	1,579.37
	(b) Financial Assets	-	-
	(i) Investments	-	-
	(ii) Trade Receivables	844.56	694.84
	(iii) Cash & Cash Equivalents	91.81	142.19
	(iv) Bank Balances Other than (iii) above	30.71	36.58
	(v) Short Term Loans	70.70	33.20
	(vi) Other Financial assets	193.13	28.26
	(c) Current Tax Assets	377.68	355.37
	(d) Other current Assets	326.44	495.90
	Sub total current Assets	3,624.23	3,365.71
	Total Assets	5,579.98	5,353.85
II	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity share capital	1,469.71	1,469.71
	(b) Other Equity	1,661.24	1,624.82
	(c) Non controlling Interest	(8.17)	(6.64)
	Sub Total Equity	3,122.78	3,087.89
2	Liabilities		
	Non—Current Liabilities		
	(a) Financial Liabilities: Borrowings		
	(i) Borrowings	758.74	724.43
	(ii) Other Financial Liabilities	-	-
	(iii) Non- current lease liability	21.99	12.93
	(b) Long Term Provisions	86.88	71.18
	(c) Deferred tax Liabilities(net)	105.27	104.27
	(d) Other non-current liabilities	-	-
	Sub Total-Non Current Liabilities	972.88	912.81
3	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	870.80	730.66
	(ii) Trade payables	-	79.19
	Payable to Micro, Small & Medium Enterprise	-	-
	Payable to Entities	280.54	235.45
	(Other than Micro, Small & Medium Enterprise)	-	-
	(iii) Other financial liabilities	128.51	159.48
	(iv) Non -Current Lease Liability	-	-
	(iv) Lease liabilities	21.04	30.27
	(b) Other current liabilities	135.84	58.79
	(c) Current tax liabilities (Net)	16.91	23.75
	(d) Provisions	30.68	35.56
	Sub Total Current Liabilities	1,484.32	1,353.15
	Total Equity and liabilities	5,579.98	5,353.85

for & on behalf of Board



Digvijay Singh Bardia

Director

DIN:10220855

Place: Kolkata

Date: 7th day of November, 2023

KRYPTON INDUSTRIES LIMITED

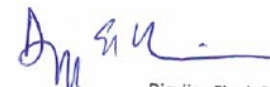
Cash Flow Statement for the period ended 30th September, 2023

	As At 30.09.2023 (Rs.in Lakhs)	As At 30.09.2022 (Rs.in Lakhs)
A.CASH FLOW FROM OPERATING ACTIVITIES		
Profit before Tax		
Adjustment for :	42.98	37.27
Finance Costs		
Unrealized Foreign exchange gain/(loss)	74.03	-
Deferred Tax	-	-
Depreciation and Amortization Expenses	-	56.00
Other Income	83.16	-
Current Service Cost for Gratuity	(6.63)	67.00
Income from Investing Activities	-	-
Liabilities/Provisions written back	-	(0.09)
Interest Income	-	-
Profit on Sale of Assets	-	6.51
Net (gain)/loss on fair value changes of investments measured at FVTPL	-	-
Operating profit before working capital changes	193.54	166.69
Changes in working Capital:		
Inventories		
Trade and other Receivables	(109.83)	(163.78)
Trade and other Payables	(149.72)	(169.47)
(Increase)/Decrease in Loans	(34.10)	339.73
(Increase)/Decrease in Financial Assets	(46.09)	(582.19)
(Increase)/Decrease in other Assets	(165.09)	0.36
Increase/(Decrease) in other Financial Liabilities	137.77	146.19
Increase/(Decrease) in other Liabilities	(30.97)	(139.53)
Increase/(Decrease) in Lease Liabilities	71.21	550.74
Increase/(Decrease) in Provisions	(0.17)	-
	10.82	1.27
Cash generation from Operation	(122.63)	150.01
Payment of Direct Taxes (net)	-	8.00
Net Cash generated/ (used) - Operating Activities	(122.63)	142.01
B.CASH FLOW FROM INVESTMENT ACTIVITIES		
Purchase of Fixed Assets	-42.20	(79.83)
Capital work in progress	0.00	-
Sale of Fixed Assets	12.50	-
Assets Written off	0.00	-
Transaction with Non-Controlling Interest	1.53	(0.50)
Others	0.00	(139.53)
Purchase of Investments	0.00	2.00
Rent received	0.00	-
Interest Received	0.00	-
Net Cash Generated/ (Used) - Investing Activities	(28.17)	(217.86)
C.CASH FLOW FROM FINANCING ACTIVITIES		
Payment towards Lease Liability (net)	0.00	-
Repayment of Long-term Borrowings	0.00	59.75
Proceeds of Long-term Borrowings	34.31	-
Proceeds/ Repayment of Short-term Borrowings (Net)	140.14	(94.15)
Finance Cost Paid	(74.03)	56.00
Net Cash Generated/ (Used) - Financing Activities	100.42	21.60
Net Increase/ (Decrease) in Cash and Cash Equivalents	(50.38)	(54.25)
Add : Opening Cash and Cash Equivalents	142.19	152.45
Closing Cash and Cash Equivalents	91.81	98.20

1.The Cash Flow Statement has been prepared under the indirect method as set out in Accounting Standard (AS) 3 "Cash Flow Statement" as specified in the Companies (Accounting Standard) Rule 2006.

2.Figures have been regrouped/ rearranged wherever necessary.

for & on behalf of Board



Digvijay Singh Bardia
Director
DIN 10220855

Place: Kolkata

Date:7th day of November, 2023

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 07.11.2023
- 2 The Consolidated result include results of its subsidiary Krypton Europe SRO and TCB Industries Private Limited
- 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 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.
- 6 The Financial results are also available for perusal at Parent's website of BSE website(www.bseindia.com)

For & on behalf of the board



(DIGVIJAY SINGH BARDIA)

Director

DIN:10220855

Place:Kolkata

Date:7th November, 2023