

# **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: 12.02.2024**

<b>To, The General Manager The Bombay Stock Exchange Limited Phiroze Jeejeebhoy Towers Dalal Street, Mumbai-400 001 Script Code 523550</b>	<b>The Secretary The Calcutta Stock Exchange Limited Department of Corporate Services 7, Lyons Range Kolkata-700 001 Script Code: 021025</b>
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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 nine months ended 31<sup>st</sup> December, 2023 under Regulations 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.**

We are pleased to inform you that the Board of Directors of the Company at their Meeting held today on **Monday, 12<sup>th</sup> February, 2024**, inter-alia, considered and approved the following business: -

1. Unaudited Standalone and Consolidated Financial Results for the quarter and nine-months ended December, 31 2023.
2. Limited Review Report in terms of Regulation 33(3)(c) of Listing Regulations.
3. Approved the appointment of **M/s. M R & Associates**, Practicing Company Secretaries, (C.P. No. 13573), as the Secretarial Auditor of the Company for the Financial Year 2023-24.
4. Approved the appointment of **M/s. Gulgulia & Associates** Chartered Accountants (Firm Registration No.:327026E) as the Internal Auditor of the Company to conduct internal audit for the Financial Year 2023-2024.

The Unaudited Financial Results for the quarter & nine months ended 31<sup>st</sup> December, 2023 and the Limited Review Report are also available in the website of the Company at [www.kryptongroup.com](http://www.kryptongroup.com) and are enclosed herewith as "**Annexure-A**" for your kind perusal.

The Meeting of the Board of Directors commenced at **4:00 P.M. and concluded at 4:50 P.M.**

Kindly acknowledge and update in your records.

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

**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 for the quarter ended December 31, 2023 and year to date results for the period from April 01, 2023 till December 31, 2023 ("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. 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 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: 12/02/2024



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

*Pradeep Kumar Luharuka*

Pradeep Kumar Luharuka  
PARTNER  
(Membership No. 055782)  
UDIN- 24055782BKARGV8198

# KRYPTON INDUSTRIES LIMITED

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 Nine Months ended December 31, 2023

Rs in Lakhs

	Particulars	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
		December 31, 2023	September 30, 2023	December 31, 2022	December 31, 2023	December 31, 2022	31-Mar-23
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	<b>Income from operations</b>						
1	Revenue from operations	1,123.96	930.70	727.86	2,754.69	2,252.95	3,236.86
2	Other income	0.30	0.30	0.33	0.84	6.84	39.96
3	<b>Total Revenue</b>	<b>1,124.26</b>	<b>931.00</b>	<b>728.19</b>	<b>2,755.53</b>	<b>2,259.79</b>	<b>3,276.82</b>
4	<b>Expenses</b>						
	(a) Cost of materials consumed	308.92	230.80	297.86	812.86	990.22	1,217.00
	(b) Purchases of stock-in-trade	0.02	-	-	0.02	1.74	9.24
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-3.93	7.13	-31.21	-11.61	-205.36	13.23
	(d) Power & Fuel	24.16	18.46	19.62	58.62	60.84	79.25
	(e) Employee benefits expense	194.01	167.23	144.35	476.27	441.37	613.57
	(f) Finance Cost	36.95	38.26	34.17	110.00	91.20	145.68
	(g) Depreciation and amortization expense	41.57	41.58	40.00	124.73	107.00	165.33
	(h) Other expenses	466.45	378.55	185.57	1,046.14	687.46	926.75
	<b>Total expenses</b>	<b>1,068.15</b>	<b>882.01</b>	<b>690.36</b>	<b>2,617.03</b>	<b>2,174.47</b>	<b>3,170.05</b>
5	<b>Profit / (Loss) before exceptional &amp; extra ordinary items and Tax (3-4)</b>	<b>56.11</b>	<b>48.99</b>	<b>37.83</b>	<b>138.50</b>	<b>85.32</b>	<b>106.77</b>
6	Exceptional Items	-	-	-	-	-	-
7	<b>Profit / (Loss) before extra ordinary items and tax (5 - 6)</b>	<b>56.11</b>	<b>48.99</b>	<b>37.83</b>	<b>138.50</b>	<b>85.32</b>	<b>106.77</b>
8	Tax expense	3.00	5.00	4.00	4.00	-4.00	-5.12
9	<b>Net Profit / (Loss) for the period (7- 8)</b>	<b>53.11</b>	<b>43.99</b>	<b>33.83</b>	<b>134.50</b>	<b>89.32</b>	<b>111.89</b>
10	Other Comprehensive Income (net of tax Expense)	-	-	-	-	-	2.09
11	<b>Total Comprehensive Income for the period (09+10)</b>	<b>53.11</b>	<b>43.99</b>	<b>33.83</b>	<b>134.50</b>	<b>89.32</b>	<b>113.98</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	1,469.71	1,469.71
13	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year						1,496.34
14	<b>Earnings per share (before and after extraordinary items) (of 10/- each) (not annualised):</b>						
	(a) Basic*	*0.36	*0.30	*0.23	*0.91	*0.61	0.76
	(b) Diluted*	*0.36	*0.30	*0.23	*0.91	*0.61	0.76
	* Not Annualised						

for & on behalf of the Board



**JAY SINGH BARDIA**

Managing Director

DIN: 00467932

Place : Kolkata

Date : The 12th Day of February, 2024

SIGNED FOR IDENTIFICATION BY



P. K. LUHARUKA AND CO.  
KOLKATA

# KRYPTON INDUSTRIES LIMITED

## STANDALONE SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2023

Rs. in Lacs

PARTICULARS	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
	Un-audited			Un-audited		Audited
	December 31, 2023	September 30, 2023	December 31, 2022	December 31, 2023	December 31, 2022	31-Mar-23
<b>A. PRIMARY SEGMENT</b>						
<b>1). Segment Revenue</b>						
a) Tyre, Rim & Wheels	1,511.15	1,290.16	639.23	3,784.87	1,886.75	4,234.92
b) Footwear	-	-	3.27	-	29.60	32.23
c) Hospital Equipments	593.40	298.43	501.35	1,110.82	1,740.82	1,110.35
<b>Gross Sales</b>	<b>2,104.55</b>	<b>1,588.59</b>	<b>1,143.85</b>	<b>4,895.69</b>	<b>3,657.17</b>	<b>5,377.50</b>
Less: Inter Segment Revenue	980.59	657.89	415.99	2,141.00	1,404.22	2,140.63
<b>Net Sales/Income from Operation</b>	<b>1,123.96</b>	<b>930.70</b>	<b>727.86</b>	<b>2,754.69</b>	<b>2,252.95</b>	<b>3,236.87</b>
<b>2. Segment Results</b>						
Profit/ (Loss) before Tax & Interest						
a) Tyre, Rim & Wheels	131.22	161.12	99.02	408.39	280.64	388.64
b) Footwear	6.22	-36.06	-76.63	-42.59	-110.95	-109.41
c) Hospital Equipments	-44.38	-37.81	49.61	-117.30	6.83	-26.78
<b>Total Profit before Tax &amp; Interest</b>	<b>93.06</b>	<b>87.25</b>	<b>72.00</b>	<b>248.50</b>	<b>176.52</b>	<b>252.45</b>
Less : Interest	36.95	38.26	34.17	110.00	91.20	145.68
<b>Profit before Tax</b>	<b>56.11</b>	<b>48.99</b>	<b>37.83</b>	<b>138.50</b>	<b>85.32</b>	<b>106.77</b>
<b>3. CAPITAL EMPLOYED</b>						
(Segment Assets-Segment Liabilities)						
a) Tyre,Rim & Wheels	2,280.12	2,505.78	2,979.54	2,280.12	2,979.54	1,935.97
b) Footwear	873.96	896.73	946.28	873.96	946.28	845.47
c) Hospital Equipments	1,130.83	617.79	528.78	1,130.83	528.78	1,097.42
	<b>4,284.91</b>	<b>4,020.30</b>	<b>4,454.60</b>	<b>4,284.91</b>	<b>4,454.60</b>	<b>3,878.86</b>

for & on behalf of the Board



**JAY SINGH BARDIA**

Managing Director

DIN: 00467932

Place : Kolkata

Date : The 12th Day of February, 2024

SIGNED FOR IDENTIFICATION BY



P. K. LUHARUKA AND CO.  
KOLKATA

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31.12.2023

**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 12.02.2024
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](http://www.bseindia.com))

For & on behalf of the Board



**(JAY SINGH BARDIA)**

Managing Director

DIN : 00467932

Place : Kolkata.

Date : 12th February 2024





**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 subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter ended 31<sup>st</sup> December, 2023 and year to date results for the period from April 01, 2023 till December 31, 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 is limited to making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures 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. 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**
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 revenues of Rs. 79.71 Lakhs (before consolidation adjustments) and total net loss after tax of Rs. 6.93 Lakhs (before consolidation adjustments) for the quarter ended 31<sup>st</sup> December 2023 and total revenues of Rs. 207.53 Lakhs (before consolidation adjustments) and total net loss after tax of Rs. 18.45 Lakhs (before consolidation adjustments) for the year to date results for the period from April 01, 2023 to December 31, 2023, as considered in the Statement 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: 12/02/2024



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

*Pradeep Kumar*

Pradeep Kumar Luharuka  
PARTNER  
(Membership No. 055782)  
UDIN-24055782BKARGW8128

# 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 nine months ended December 31st, 2023

Rs in Lakhs

	Particulars	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
		December 31, 2023	September 30, 2023	December 31, 2022	December 31, 2023	December 31, 2022	31-Mar-23
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	<b>Income from operations</b>						
1	Revenue from operations	1,199.96	916.40	768.50	2,893.74	2,319.28	3,327.70
2	Other income	5.17	3.32	0.33	11.80	6.84	42.55
3	<b>Total Revenue</b>	<b>1,205.13</b>	<b>919.72</b>	<b>768.83</b>	<b>2,905.54</b>	<b>2,326.12</b>	<b>3,370.25</b>
4	<b>Expenses</b>						
	(a) Cost of materials consumed	308.92	230.80	297.86	812.86	990.22	1,242.46
	(b) Purchases of stock-in-trade	57.70	-14.31	14.46	57.70	21.89	9.24
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	5.95	13.61	-30.56	42.87	-230.81	-27.49
	(d) Power & Fuel	25.29	20.45	19.62	62.50	61.58	79.25
	(e) Employee benefits expense	204.44	177.52	158.71	507.80	482.38	669.98
	(f) Finance Cost	37.27	38.94	35.96	111.30	91.96	145.68
	(g) Depreciation and amortization expense	41.57	41.58	40.00	124.73	107.00	171.67
	(h) Other expenses	474.81	396.43	198.94	1,093.62	730.79	984.32
	<b>Total expenses</b>	<b>1,155.95</b>	<b>905.02</b>	<b>734.99</b>	<b>2,813.38</b>	<b>2,255.01</b>	<b>3,275.11</b>
5	<b>Profit / (Loss) before exceptional &amp; extra ordinary items and Tax (3-4)</b>	<b>49.18</b>	<b>14.70</b>	<b>33.84</b>	<b>92.16</b>	<b>71.11</b>	<b>95.14</b>
6	Exceptional Items	-	-	-	-	-	-
7	<b>Profit / (Loss) before extra ordinary items and tax (5 - 6)</b>	<b>49.18</b>	<b>14.70</b>	<b>33.84</b>	<b>92.16</b>	<b>71.11</b>	<b>95.14</b>
8	Tax expense	3.00	5.00	4.00	4.00	-4.00	-5.12
9	<b>Net Profit / (Loss) for the period (7- 8)</b>	<b>46.18</b>	<b>9.70</b>	<b>29.84</b>	<b>88.16</b>	<b>75.11</b>	<b>100.26</b>
10	Other Comprehensive Income (net of tax Expense)	-	-7.10	0.18	-7.10	0.09	3.89
11	<b>Total Comprehensive Income for the period (09+10)</b>	<b>46.18</b>	<b>2.60</b>	<b>30.02</b>	<b>81.06</b>	<b>75.20</b>	<b>104.15</b>
12	<b>Paid-up equity share capital (Face Value of Rs. 10</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>1,624.82</b>
14	<b>Earnings per share (before and after extraordinary items) (of 10/- each) (not annualised):</b>						
	(a) Basic*	0.31	0.02*	0.20*	0.55	0.51*	0.69
	(b) Diluted*	0.31	0.02*	0.20*	0.55	0.51*	0.69
	* Not Annualised						

**Profit for the year attributable to:**

Owners of the company	46.49	10.72	30.24	90.00	76.53	102.22
Non-controlling interest	-0.31	(1.02)	(0.40)	(1.84)	(1.42)	-1.96
<b>Other Comprehensive Income for the year attributable to:</b>						
Owners of the Company	-	-7.10	0.16	(7.10)	0.08	3.73
Non - Controlling Interest	-	-	0.02	-	0.01	0.16
<b>Total Comprehensive Income for the year attributable to:</b>						
Owners of the Company	46.49	3.62	30.40	82.90	76.61	105.95
Non - Controlling Interest	-0.31	-1.02	-0.38	-1.84	-1.41	-1.80

Place : Kolkata

Date : The 12th Day of February, 2024

  
JAY SINGH BARDIA

Managing Director

DIN:00467932

SIGNED FOR IDENTIFICATION BY  
  
P. K. LUHARUKA AND CO.  
KOLKATA



**KRYPTON INDUSTRIES LIMITED**  
**CONSOLIDATED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED**  
**FOR THE QUARTER & NINE MONTHS ENDED 31ST DECEMBER, 2023**

PARTICULARS	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
	Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
	December 31, 2023	September 30, 2023	December 31, 2022	December 31, 2023	December 31, 2022	March 31, 2023
<b>A. PRIMARY SEGMENT</b>						
1). Segment Revenue						
a) Tyre, Rim & Wheels	1,521.17	1341.85	728.16	3,923.92	2,103.06	4,325.76
b) Footwear	-	0	3.27	-	29.60	32.23
c) Hospital Equipments	593.40	298.43	501.35	1,110.82	1,740.82	1,110.34
<b>Gross Sales</b>	<b>2,114.57</b>	<b>1,640.28</b>	<b>1,232.78</b>	<b>5,034.74</b>	<b>3,873.48</b>	<b>5,468.33</b>
Less: Inter Segment Revenue	914.61	723.87	464.28	2,141.00	1,554.20	2,140.63
External Sales	1,199.96	916.41	768.50	2,893.74	2,319.28	3,327.70
<b>Net Sales/Income from Operation</b>	<b>1,199.96</b>	<b>916.41</b>	<b>768.50</b>	<b>2,893.74</b>	<b>2,319.28</b>	<b>3,327.70</b>
2. Segment Results						
Profit/ (Loss) before Tax & Interest						
a) Tyre, Rim & Wheels	124.62	127.8	95.03	363.35	266.43	377.01
b) Footwear	6.22	-36.06	-76.63	-42.59	-110.95	-109.41
c) Hospital Equipments	(44.38)	-37.81	49.61	-117.30	6.83	-26.78
<b>Total Profit before Tax &amp; Interest</b>	<b>86.46</b>	<b>53.93</b>	<b>68.01</b>	<b>203.46</b>	<b>162.31</b>	<b>240.82</b>
Less : Interest	37.28	39.23	34.17	111.30	91.20	145.68
<b>Profit before Tax</b>	<b>49.18</b>	<b>14.70</b>	<b>33.84</b>	<b>92.16</b>	<b>71.11</b>	<b>95.14</b>
3. CAPITAL EMPLOYED						
(Segment Assets-Segment Liabilities)						
a) Tyre,Rim & Wheels	2,348.81	2,581.14	3,134.98	2,348.81	3,134.98	2,057.82
b) Footwear	873.96	896.73	946.28	873.96	946.28	845.47
c) Hospital Equipments	1,130.83	617.79	528.78	1,130.83	528.78	1,097.42
	<b>4,353.60</b>	<b>4,095.66</b>	<b>4,610.04</b>	<b>4,353.60</b>	<b>4,610.04</b>	<b>4,000.71</b>



**JAY SINGH BARDIA**  
 Managing Director  
 DIN:00467932

Place : Kolkata  
 Date : The 12th Day of February, 2024

SIGNED FOR IDENTIFICATION BY  
  
**P. K. LUHARUKA AND CO.**  
 KOLKATA

**UN-AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31.12.2023**

**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 12.02.2024
- 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](http://www.bseindia.com))

For & on behalf of the board



**(JAY SINGH BARDIA)**

Managing Director

DIN:00467932

Place:Kolkata

Date:12th February, 2024

SIGNED FOR IDENTIFICATION BY  
  
P. K. LUHARUKA AND CO.  
KOLKATA