

# KRYPTON INDUSTRIES LTD.

CIN : L25199WB1990PLC048791

Redg. Office : Plot No.31 & 32, Falta Special Economic Zone, Sector-1, 24 Parganas (S) Pin-743-504

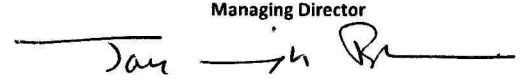
Head Office : 410, Vardaan Building, 25A, Camac Street, Kolkata-700 016

(Rs. In Lacs)

Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
	STANDALONE			STANDALONE		STANDALONE
	30/09/2015	30/06/2015	30/09/2014	30/09/2015	30/09/2014	31/03/2015
<b>Part 1</b>	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1 Income from operations</b>						
(a) Net sales/income from operations (Net of Excise Duty)	1,034.27	737.71	902.77	1,771.98	1,815.88	3,632.55
(b) Other operating income	-	-	-	-	-	-
<b>Total income from operations (net)</b>	<b>1,034.27</b>	<b>737.71</b>	<b>902.77</b>	<b>1,771.98</b>	<b>1,815.88</b>	<b>3,632.55</b>
<b>2 Expenses</b>						
(a) Cost of materials consumed	498.29	438.25	521.25	936.54	1,054.76	2,042.00
(b) Purchases of stock-in-trade	-	0.92	2.10	0.92	2.10	2.10
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	42.28	(74.73)	(75.84)	(32.45)	(99.49)	(181.65)
(d) Employee benefits expense	156.35	148.99	160.76	305.34	291.45	578.21
(e) Depreciation and amortisation expense	34.00	34.00	26.00	68.00	52.00	164.07
(f) Other expenses	235.09	124.02	218.69	359.11	402.68	820.65
<b>Total expenses</b>	<b>966.01</b>	<b>671.45</b>	<b>852.96</b>	<b>1,637.46</b>	<b>1,703.50</b>	<b>3,425.38</b>
<b>3 Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)</b>	<b>68.26</b>	<b>66.26</b>	<b>49.81</b>	<b>134.52</b>	<b>112.38</b>	<b>207.17</b>
4 Other income	2.84	2.96	1.62	5.80	10.21	26.86
<b>5 Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)</b>	<b>71.10</b>	<b>69.22</b>	<b>51.43</b>	<b>140.32</b>	<b>122.59</b>	<b>234.03</b>
6 Finance costs	47.61	50.04	33.72	97.65	80.72	193.28
<b>7 Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 - 6)</b>	<b>23.49</b>	<b>19.18</b>	<b>17.71</b>	<b>42.67</b>	<b>41.87</b>	<b>40.75</b>
8 Exceptional items	-	-	-	-	-	-
<b>9 Profit / (Loss) from ordinary activities before tax (7-8)</b>	<b>23.49</b>	<b>19.18</b>	<b>17.71</b>	<b>42.67</b>	<b>41.87</b>	<b>40.75</b>
10 Tax expense	1.00	1.00	6.02	2.00	13.02	17.61
<b>11 Net Profit / (Loss) from ordinary activities after tax (9 - 10)</b>	<b>22.49</b>	<b>18.18</b>	<b>11.69</b>	<b>40.67</b>	<b>28.85</b>	<b>23.14</b>
12 Extraordinary items (net of tax expense)	-	-	-	-	-	-
<b>13 Net Profit / (Loss) for the period (11 - 12)</b>	<b>22.49</b>	<b>18.18</b>	<b>11.69</b>	<b>40.67</b>	<b>28.85</b>	<b>23.14</b>
14 Share of profit / (loss) of associates	-	-	-	-	-	-
15 Minority interest	-	-	-	-	-	-
<b>16 Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13 + 14 + 15)</b>	<b>22.49</b>	<b>18.18</b>	<b>11.69</b>	<b>40.67</b>	<b>28.85</b>	<b>23.14</b>
17 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
18 Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	1,498.57
<b>19 Earnings per share (before and after extraordinary items) (of 10/- each) (not annualised):</b>						
(a) Basic*	0.15*	0.12*	0.08*	0.28*	0.20*	0.16
(b) Diluted*	0.15*	0.12*	0.08*	0.28*	0.20*	0.16
* Not Annualised						

## PART II

### Standalone for the Quarter Ended 30/09/2015

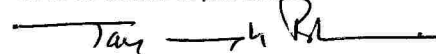
Particulars	Quarter ended 30/09/2015	Quarter ended 30/06/2015	Quarter ended 30/09/2014	Half Year ended 30/09/2015	Half Year ended 30/09/2014	Current year 31/03/2015
<b>A PARTICULARS OF SHAREHOLDING</b>						
<b>1 Public shareholding</b>						
Number of shares	10820989	10820989	10823989	10820989	10823989	10820989
Percentage of shareholding	73.63%	73.63%	73.65%	73.63%	73.65%	73.63%
<b>2 Promoters and Promoter Group Shareholding **</b>						
<b>a) Pledged / Encumbered</b>						
Number of shares	-	-	-	-	-	-
Percentage of shares (as a % of the total shareholding of the Promoter and Promoter group)	-	-	-	-	-	-
Percentage of shares (as a % of the total share capital of the company)	-	-	-	-	-	-
<b>b) Non - encumbered</b>						
Number of shares	3876141	3876141	3873141	3876141	3873141	3876141
Percentage of shares (as a % of the total shareholding of the Promoter and Promoter group)	100%	100%	100%	100%	100%	100%
Percentage of shares (as a % of the total share capital of the company)	26.37%	26.37%	26.35%	26.37%	26.35%	26.37%
<b>Particulars</b>	<b>3 months ended (30/09/2015)</b>	<b>for &amp; on behalf of the Board</b>				
<b>B INVESTOR COMPLAINTS</b>		<b>(JAY SINGH BARDIA)</b>				
Pending at the beginning of the quarter	0	<b>Managing Director</b>				
Received during the quarter	0					
Disposed of during the quarter	0					
Remaining unresolved at the end of the quarter	0					

**KRYPTON INDUSTRIES LIMITED**  
**STANDALONE SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED**  
**FOR THE QUARTER ENDED 30th SEPTEMBER 2015**

(Rs.in Lacs)

PARTICULARS	QUARTER ENDED Un-audited			HALF YEAR ENDED Un-audited		YEAR ENDED Audited
	30/09/2015	30/06/2015	30/09/2014	30/09/2015	30/09/2014	31/03/2015
<b>A.PRIMARY SEGMENT</b>						
<b>1). Segment Revenue</b>						
a) Tyre, Rim & Wheels	729.81	475.87	592.69	1,205.68	1,163.73	2,775.17
b) Footwear	292.01	253.36	307.70	545.37	634.22	1,012.27
c) Hospital Equipments	233.05	187.67	127.74	420.72	251.44	607.24
<b>Gross Sales</b>	<b>1,254.87</b>	<b>916.90</b>	<b>1,028.13</b>	<b>2,171.77</b>	<b>2,049.39</b>	<b>4,394.68</b>
Less: Inter Segment Revenue	211.69	(170.09)	117.02	41.60	214.70	(730.27)
External Sales	1,043.18	746.81	911.11	1,789.99	1,834.69	3,664.41
Less : Excise Duty Recover	(8.91)	(9.10)	(8.34)	(18.01)	(18.81)	(31.86)
<b>Net Sales/Income from Operation</b>	<b>1,034.27</b>	<b>737.71</b>	<b>902.77</b>	<b>1,771.98</b>	<b>1,815.88</b>	<b>3,632.55</b>
<b>2. Segment Results</b>						
Profit/ (Loss) before Tax & Interest	--	--	--	--	--	--
a) Tyre, Rim & Wheels	78.07	54.67	47.17	132.74	122.11	279.19
b) Footwear	(9.23)	8.82	(3.39)	(0.41)	(11.39)	(61.21)
c) Hospital Equipments	2.27	5.73	7.65	8.00	11.87	16.05
<b>Total Profit before Tax &amp; Interest</b>	<b>71.10</b>	<b>69.22</b>	<b>51.43</b>	<b>140.32</b>	<b>122.59</b>	<b>234.03</b>
Less : Interest	47.61	50.04	33.72	97.65	80.72	193.28
<b>Profit before Tax</b>	<b>23.49</b>	<b>19.18</b>	<b>17.71</b>	<b>42.67</b>	<b>41.87</b>	<b>40.75</b>
<b>3. CAPITAL EMPLOYED</b>						
(Segment Assets-Segment Liabilities)						
a) Tyre,Rim & Wheels	1,861.49	1,804.30	1,749.32	1,861.49	1,749.32	1,878.67
b) Footwear	1,193.09	1,067.98	1,209.67	1,193.09	1,209.67	1,066.36
c) Hospital Equipments	547.31	589.41	561.02	547.31	561.02	594.09
	<b>3,601.89</b>	<b>3,461.69</b>	<b>3,520.01</b>	<b>3,601.89</b>	<b>3,520.01</b>	<b>3,539.12</b>

for & on behalf of the Board



**(JAY SINGH BARDIA)**

Managing Director

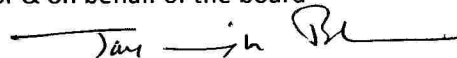
Place : Kolkata

Date : 14th November, 2015.

**KRYPTON INDUSTRIES LIMITED**  
**STANDALONE STATEMENT OF ASSETS AND LIABILITIES**

	PARTICULARS	Standalone (Rs. In Lacs)	
		As at 30/09/2015	As at 30/09/2014
<b>A</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Shareholder's Fund</b>		
	(a) Share capital	1,469.71	1,469.71
	(b) Reserves and surplus	1,543.39	1,542.77
	(c) Money received against share warrants	-	-
	<b>Sub-total - Shareholders' funds</b>	<b>3,013.10</b>	<b>3,012.48</b>
<b>2</b>	<b>Minority Interest</b>	-	-
<b>3</b>	<b>Non-current liabilities</b>		
	(a) Long-term borrowings	418.97	349.35
	(b) Deferred tax liabilities (net)	163.64	158.19
	(c) Other long-term liabilities	-	-
	(d) Long-term provisions	-	-
	<b>Sub-total - Non-current liabilities</b>	<b>582.61</b>	<b>507.54</b>
<b>4</b>	<b>Current liabilities</b>		
	(a) Short-term borrowings	1,465.41	1,197.84
	(b) Trade payables	351.36	573.65
	(c) Other current liabilities	43.17	14.32
	(d) Short-term provisions	9.64	4.41
	<b>Sub-total - Current liabilities</b>	<b>1,869.58</b>	<b>1,790.22</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>5,465.29</b>	<b>5,310.24</b>
<b>B</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current assets</b>		
	(a) Fixed assets	2,117.73	2,250.69
	(b) Goodwill on consolidation	-	-
	(c) Non-current investments	4.25	4.25
	(d) Deferred tax assets (net)	-	-
	(e) Long-term loans and advances	180.12	92.10
	(f) Other non-current assets	-	11.19
	<b>Sub-total - Non-current assets</b>	<b>2,302.11</b>	<b>2,358.23</b>
<b>2</b>	<b>Current assets</b>		
	(a) Current investments	-	-
	(b) Inventories	1,583.75	1,495.37
	(c) Trade receivables	1,123.21	906.49
	(d) Cash and cash equivalents	182.64	206.68
	(e) Short-term loans and advances	236.85	192.06
	(f) Other current assets	36.73	151.41
	<b>Sub-total - Current assets</b>	<b>3,163.18</b>	<b>2,952.01</b>
	<b>TOTAL - ASSETS</b>	<b>5,465.29</b>	<b>5,310.24</b>

for & on behalf of the board



**(JAY SINGH BARDIA)**

Managing Director

Place : Kolkata.

Date : 14th November, 2015.

## KRYPTON INDUSTRIES LIMITED

### UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/HALF YEAR ENDED 30.09.2015.

#### NOTES :

- 1 The above results have been reviewed by the Audit Committee of the Board and have been taken on record by the Board of Directors at their meeting held on 14.11.2015
- 2 Previous year / period figures have been reclassified/ regrouped/ rearranged wherever necessary to make them comparable with current year/period figures
- 3 The Statutory Auditors of the Company has carried out Limited Review the above Unaudited Financial Results in terms of Clause 41 of Listing Agreement.

for & on behalf of the Board



**(JAY SINGH BARDIA)**  
Managing Director

Place : Kolkata.

Date : 14th November, 2015.

**INDEPENDENT AUDITORS' REVIEW REPORT TO THE BOARD OF DIRECTORS OF  
KRYPTON INDUSTRIES LIMITED**

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **KRYPTON INDUSTRIES LIMITED** ("the Company") for the Quarter ended 30<sup>th</sup> September, 2015 ("the Statement"), being submitted by the Company pursuant to the requirement of Clause 41 of the Listing Agreements with the Stock Exchanges, except for the disclosures in Part II referred to in paragraph 4 below. The Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on the Statement based on our review.
2. We conducted our review of the Statement 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 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 provide less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.
3. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in accordance with the Accounting Standards specified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and other accounting principles generally accepted in India and has not disclosed the information required to be disclosed in terms of Clause 41 of the Listing Agreements with the Stock Exchanges, including the manner in which it is to be disclosed, or that it contains any material misstatement.
4. Further, we also report that we have traced the number of shares as well as the percentage of shareholding in respect of the aggregate amount of the public shareholding and the number of shares as well as the percentage of shares pledged/encumbered and non-encumbered in respect of the aggregate amount of promoters and promoter group shareholding in terms of Clause 35 of the Listing Agreements with the Stock Exchanges from the details furnished by the Management and the particulars relating to Investor Complaints disclosed in Part II for the quarter ended September 30<sup>th</sup>, 2015 of the Statement, from the details furnished by the Registrar.

**For JAGDISH AGARWAL & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**  
**Firm Registration No- 320253E**



**J.P. AGARWAL**  
**PARTNER**

**Membership No.055436**

**Place:** Kolkata.

**Dated:** The 14<sup>th</sup> Day of November, 2015