

# **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: 05.08.2024

To, The Bombay Stock Exchange Limited Phiroze Jeejeebhoy Towers Dalal Street, Mumbai-400 001 Script Code 523550	The Calcutta Stock Exchange Limited Department of Corporate Services 7, Lyons Range Kolkata-700 001 Script Code: 021025
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Dear Sir/Madam,

**Sub: Outcome of Board Meeting under Regulation 30 held on 05<sup>th</sup> August, 2024 at 11:00 A.M**  
**Ref: Company Sl. No – Physical-23550, Demat- INE951B01014.**

The Board of Directors at its meeting held today, i.e., 05<sup>th</sup> August, 2024 at 11:00 A.M, inter alia has taken the following decisions:

1. Un- Audited Standalone & Consolidated Financial Statements for the quarter ended 30<sup>th</sup> June, 2024: **Marked as Annexure A.**
2. Shifting of Registered Office of the Company within the same State and Same ROC: **Marked as Annexure B**
3. Resignation of Mr. Pradeep Kumar Singh from the post of Independent Director: - **Marked as Annexure C**
4. Request sought for Employee Stock Option Scheme 2024: - **The Board reviewed the proposal and is in agreement with the Director's recommendation to allocate Equity shares under the Scheme.**

**The Directors acknowledged the significance of this scheme and its impact on the employee and overall company performance. To ensure a thorough understanding and address all related aspects, further details regarding the scheme will be discussed in the next Board Meeting.**

5. 34<sup>th</sup> Annual General Meeting of the Company will be held on Monday, September 16, 2024 through Video Conferencing ("VC")/ other Audio- Visual Means (OAVM)

6. Appointment of Mr. Pratik Tibrewal for the position of Independent Director: -

**The Board of Directors reviewed the candidacy of Mr. Pratik Tibrewal for the position of Independent Director. It was noted that Mr. Tibrewal has not yet received his certificate of completion for the independent director examination required by our governance policies.**

1. **The Board has decided not to appoint Mr. Pratik Tibrewal as an Independent Director at this time, pending the receipt of his independent director certification.**
2. **The Board will evaluate other potential candidates for the position of Independent Director and will recommend a suitable candidate in the next Board Meeting.**

3. The matter of Mr. Tibrewal's candidacy will be revisited upon receipt of his certification.

7. Any Other Matter:

- A. Alteration of Articles of Association of the Company
- B. Adoption of New set of Memorandum of Association
- C. Adoption of New set of Articles of Association

The Meeting of the Board of Directors commenced at 11:00 A.M. and concluded at 4:00 P.M.

Kindly acknowledge and update in your records.

Thanking You,  
Yours faithfully,  
for Krypton Industries Limited

**JAY SINGH** Digitally signed by  
JAY SINGH BARDIA  
**BARDIA** Date: 2024.08.05  
16:02:29 +05'30'  
**Jay Singh Bardia**  
Managing Director  
DIN 00467932

# P K LUHARUKA AND CO

## CHARTERED ACCOUNTANTS

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

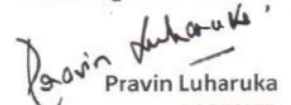
### TO THE BOARD OF DIRECTORS OF KRYPTON INDUSTRIES LIMITED

1. We have reviewed the accompanying statement of unaudited Standalone financial results of KRYPTON INDUSTRIES LIMITED ("the Company") for the quarter ended June 30, 2024 ("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 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. Attention is drawn to the fact that the figures for the 3 months ended 31<sup>st</sup> March 2024 as reported in these financial results are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.
5. 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: 05/08/2024



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

  
Pravin Luharuka  
PARTNER

Membership No. 302122  
UDIN-24302122BKALVE7571



# 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 ended June 30, 2024

	Particulars	QUARTER ENDED			YEAR ENDED
		30-Jun-24	31-Mar-24	30-Jun-23	31-Mar-24
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations	1088.98	1,382.68	700.03	4,137.37
2	Other income	1.31	30.97	0.24	31.81
3	<b>Total Revenue</b>	<b>1,090.29</b>	<b>1,413.65</b>	<b>700.27</b>	<b>4,169.18</b>
4	<b>Expenses</b>				
	(a) Cost of materials consumed	303.36	559.17	273.14	1,372.03
	(b) Purchases of stock-in-trade	0.67	52.11	-	52.13
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.22	(26.54)	(14.81)	(38.15)
	(d) Power & Fuel	25.32	26.31	16.00	84.93
	(e) Employee benefits expense	158.02	151.10	115.03	627.37
	(f) Finance Cost	38.04	51.71	34.79	161.71
	(g) Depreciation and amortization expense	41.72	29.70	41.58	154.43
	(h) Other expenses	461.44	497.41	201.14	1,543.55
	<b>Total expenses</b>	<b>1,028.79</b>	<b>1,340.97</b>	<b>666.87</b>	<b>3,958.00</b>
5	Profit / (Loss) before exceptional items & Tax (3-4)	61.50	72.68	33.40	211.18
6	Exceptional Items	-	-	-	-
7	Profit / (Loss) before tax (5 - 6)	61.50	72.68	33.40	211.18
8	Tax expense	13.00	54.43	(4.00)	58.43
9	Net Profit / (Loss) for the period (7- 8)	48.50	18.25	37.40	152.75
10	Other Comprehensive Income	-	(3.15)	-	(3.15)
11	Total Comprehensive Income for the period ( 09+10)	48.50	15.10	37.40	149.60
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				1,645.95
14	Earnings per share (before and after extraordinary items) (of 10/- each) (not annualised):				
	(a) Basic*	0.33*	0.10*	0.25*	1.02
	(b) Diluted*	0.33*	0.10*	0.25*	1.02
	* Not Annualised				

for & on behalf of the Board

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

(JAY SINGH BARDIA)

Managing Director

DIN: 00467932

Place : Kolkata

Date: 5th Day of August, 2024



**KRYPTON INDUSTRIES LIMITED****STANDALONE SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED  
FOR THE QUARTER ENDED 30TH JUNE 2024**

(Rs in lakhs)

PARTICULARS	QUARTER ENDED			YEAR ENDED
	Un-audited			Audited
	30-Jun-24	31-Mar-24	30-Jun-23	31-Mar-24
<b>A.PRIMARY SEGMENT</b>				
1). Segment Revenue				
a) Tyre, Rim & Wheels	823.79	1,427.75	983.56	5,212.62
b) Footwear	-	-	-	-
c) Hospital Equipments	1,338.45	1,116.47	218.99	2,227.29
Gross Sales	2,162.24	2,544.22	1,202.55	7,439.91
Less: Inter Segment Revenue	1,073.26	1,161.54	502.52	3,302.54
Net Sales/Income from Operation	1,088.98	1,382.68	700.03	4,137.37
2. Segment Results				
Profit/ (Loss) before Tax & Interest				
a) Tyre, Rim & Wheels	89.81	257.11	116.05	665.50
b) Footwear	(16.49)	(11.08)	(12.75)	(53.67)
c) Hospital Equipments	26.22	(121.64)	(35.11)	(238.94)
Total Profit before Tax & Interest	99.54	124.39	68.19	372.89
Less : Interest	38.04	51.71	34.79	161.71
Profit before Tax	61.50	72.68	33.40	211.18
3. CAPITAL EMPLOYED (Segment Assets-Segment Liabilities)				
a) Tyre,Rim & Wheels	2,063.44	1,999.55	2,681.09	1,999.55
b) Footwear	964.54	897.40	797.23	897.40
c) Hospital Equipments	1,014.91	1,086.32	512.11	1,086.32
	4,042.89	3,983.27	3,990.43	3,983.27

for &amp; on behalf of the Board

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



(JAY SINGH BARDIA)  
Managing Director  
DIN: 00467932

Place : Kolkata


Date : 5th August 2024

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30.06.2024

**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 05.08.2024
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 : 05th August 2024



# P K LUHARUKA AND CO

## CHARTERED ACCOUNTANTS

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 June 30, 2024 ("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**
5. Attention is drawn to the fact that the figures for the 3 months ended 31<sup>st</sup> March 2024, as reported in these financial results, are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.



ADDRESS: UNIT NO 1502, 15<sup>TH</sup> FLOOR, ARCH SQUARE – X2, EP BLOCK, SECTOR V, SALT LAKE, KOLKATA  
700091

CONTACT: 033 48146933; EMAIL ID: pkluharukaco@gmail.com



# P K LUHARUKA AND CO

## CHARTERED ACCOUNTANTS

6. 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.
7. The Statement includes subsidiaries total revenues of Rs. 59.93 Lakhs (before consolidation adjustments) and total net loss after tax of Rs. 9.03 Lakhs (before consolidation adjustments) for the quarter ended 30<sup>th</sup> June 2024 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: 05/08/2024



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

*Pravin Luharuka*  
Pravin Luharuka  
PARTNER

Membership No. 302122  
UDIN- 24302122BKALVF7709

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ADDRESS: UNIT NO 1502, 15<sup>TH</sup> FLOOR, ARCH SQUARE – X2, EP BLOCK, SECTOR V, SALT LAKE, KOLKATA  
700091

CONTACT: 033 48146933; EMAIL ID: pkluharukaco@gmail.com

# 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 Unaudited Results for the Quarter ended June 30, 2024

(Rs in Lakhs)

	Particulars	QUARTER ENDED			YEAR ENDED
		30-Jun-24	31-Mar-24	30-Jun-23	31-Mar-24
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	<b>Income from operations</b>				
1	Revenue from operations	1,140.28	1,380.66	777.38	4,274.40
2	Other income	1.53	27.74	3.31	39.54
3	<b>Total Revenue</b>	<b>1,141.81</b>	<b>1,408.40</b>	<b>780.69</b>	<b>4,313.94</b>
4	<b>Expenses</b>				
	(a) Cost of materials consumed	303.36	559.17	273.14	1,372.03
	(b) Purchases of stock-in-trade	11.92	(1.95)	14.31	55.75
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	34.05	(45.67)	23.31	(2.80)
	(d) Power & Fuel	25.82	27.59	16.76	90.09
	(e) Employee benefits expense	164.82	179.80	125.84	687.60
	(f) Finance Cost	38.04	50.43	35.09	161.73
	(g) Depreciation and amortization expense	43.81	38.21	41.58	162.94
	(h) Other expenses	467.52	520.90	222.38	1,614.52
	<b>Total expenses</b>	<b>1,089.34</b>	<b>1,328.48</b>	<b>752.41</b>	<b>4,141.86</b>
5	<b>Profit / (Loss) before exceptional &amp; extra ordinary items and Tax (3-4)</b>	<b>52.47</b>	<b>79.92</b>	<b>28.28</b>	<b>172.08</b>
6	Exceptional Items				
7	<b>Profit / (Loss) before extra ordinary items and tax (5 - 6)</b>	<b>52.47</b>	<b>79.92</b>	<b>28.28</b>	<b>172.08</b>
8	Tax expense	13.00	54.43	(4.00)	58.43
9	<b>Net Profit / (Loss) for the period (7- 8)</b>	<b>39.47</b>	<b>25.49</b>	<b>32.28</b>	<b>113.65</b>
10	Other Comprehensive Income (net of tax Expense)	-	10.41	-	3.31
11	<b>Total Comprehensive Income for the period (09+10)</b>	<b>39.47</b>	<b>35.90</b>	<b>32.28</b>	<b>116.96</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>
13	<b>Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year</b>				<b>1,746.09</b>
14	<b>Earnings per share (before and after extraordinary items) (of 10/- each) (not annualised):</b>				
	(a) Basic*	0.27	0.24	0.22	0.80
	(b) Diluted*	0.27	0.24	0.22	0.80
	* Not Annualised				
	<b>Profit for the year attributable to:</b>				
	Owners of the company	40.37	27.81	32.79	117.81
	Non-controlling interest	(0.90)	(2.32)	(0.51)	(4.16)
	<b>Other Comprehensive Income for the year attributable to:</b>				
	Owners of the Company	-	9.76	-	2.66
	Non - Controlling Interest	-	0.65	-	0.65
	<b>Total Comprehensive Income for the year attributable to:</b>				
	Owners of the Company	40.37	37.57	32.79	120.47
	Non - Controlling Interest	(0.90)	(1.67)	(0.51)	(3.51)

for & on behalf of the Board

SIGNED FOR IDENTIFICATION BY

P. K. LUHARKA AND CO.  
KOLKATA


Place : Kolkata  
Date: 5th Day of August , 2024

(JAY SINGH BARDIA)  
Managing Director  
DIN: 00467932

**KRYPTON INDUSTRIES LIMITED**  
**CONSOLIDATED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED**  
**FOR THE QUARTER ENDED 30TH JUNE 2024**

PARTICULARS	QUARTER ENDED			YEAR ENDED
	Un-audited	Un-audited	Un-audited	Audited
	30.06.2024	31.03.2024	30.06.2023	31.03.2024
<b>A.PRIMARY SEGMENT</b>				
<b>1). Segment Revenue</b>				
a) Tyre, Rim & Wheels	883.72	1,425.73	1,060.90	5,349.65
b) Footwear	-	-	-	-
c) Hospital Equipments	1,338.45	1,116.47	218.99	2,227.29
<b>Gross Sales</b>	<b>2,222.17</b>	<b>2,542.20</b>	<b>1,279.89</b>	<b>7,576.94</b>
Less: Inter Segment Revenue	1,081.89	1,161.54	502.52	3,302.54
<b>Net Sales/Income from Operation</b>	<b>1,140.28</b>	<b>1,380.66</b>	<b>777.37</b>	<b>4,274.40</b>
<b>2. Segment Results</b>				
Profit/ (Loss) before Tax & Interest				
a) Tyre, Rim & Wheels	80.78	263.07	110.93	626.42
b) Footwear	(16.49)	(11.08)	(12.75)	(53.67)
c) Hospital Equipments	26.22	(121.64)	(35.11)	(238.94)
<b>Total Profit before Tax &amp; Interest</b>	<b>90.51</b>	<b>130.35</b>	<b>63.07</b>	<b>333.81</b>
Less : Interest	38.04	50.43	34.79	161.73
<b>Profit before Tax</b>	<b>52.47</b>	<b>79.92</b>	<b>28.28</b>	<b>172.08</b>
<b>3. CAPITAL EMPLOYED</b>				
(Segment Assets-Segment Liabilities)				
a) Tyre,Rim & Wheels	2,166.93	2,079.60	2,832.94	2,079.60
b) Footwear	964.54	897.40	797.23	897.40
c) Hospital Equipments	1,014.91	1,086.32	512.11	1,086.32
	<b>4,146.38</b>	<b>4,063.32</b>	<b>4,142.28</b>	<b>4,063.32</b>

for & on behalf of the Board

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



(JAY SINGH BARDIA)  
 Managing Director  
 DIN: 00467932

Place : Kolkata

Date :5th Day of August , 2024



**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 05.08.2024
- 2 The Consolidated result include results of its subsidiaries Krypton Europe SRO & TCB Industries Pvt. Ltd. .
- 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: 05th August, 2024

**ANNEXURE- B**

**Shifting of Registered Office of the Company within the State of West Bengal: -**

<b>Registered Office Address</b>	Banganagar, Diamond Harbour Road, Falta, 24 Parganas (S) 743 513
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**ANNEXURE -C**

**Resignation of Mr. Pradeep Kumar Singh from the post of Non-Executive Independent Director**

<b>Sr. No.</b>	<b>Particulars</b>	<b>Details</b>
1.	<b>Reason for Change viz. appointment, resignation, removal, death or otherwise</b>	Resignation of Mr. Pradeep Kumar Singh from the post of Non-Executive Independent director of the company due to completion of tenure as an Independent Director.
2.	<b>Date of Cessation</b>	w.e.f close of business hours on 05 <sup>th</sup> August, 2024