

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

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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: 12.11.2021

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 half year ended 30.09.2021 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 half year ended 30th September, 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 05.30 P.M.

Kindly acknowledge and update in your records. Thanking You,

Yours faithfully,

For Krypton Industries Ltd

Arti Baid

Alorhi Baid

Company Secretary

P.K. Luharuka & Co.



CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON UNAUDITED STANDALONE FINANCIAL RESULTS OF KRYPTON INDUSTRIES LIMITED FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2021 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, 2021 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: 12/11/2021 KOLKATA

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

Chaum

Pradeep Kumar Luharuka PARTNER

(Membership No. 055782) UDIN-21055782AAAADWII19

KRYPTON INDUSTRIES LTD.

CIN: L25199WB1990PLC048791

Regd. Office:Plot No.31 & 32, Falta Special Économic 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 & Half year ended September 30, 2021

					(Rs	in lakhs except l	EPS)
		Q	UARTER END	ED	HALF YE	YEAR ENDED	
	Particulars	30-Sep-21	30-Jun-21	30-Sep-20	30-Sep-21	30-Sep-20	31-Mar-21
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations	938.95	670.47	737.10	1,609.42	1,153.65	3,043.96
2	Other income	1.31	0.10	29.81	1.41	29.97	241.28
3	Total Revenue	940.26	670.57	766.91	1,610.83	1,183.62	3,285.24
4	Expenses						
	(a) Cost of materials consumed	483.98	370.13	359.55	854.11	541.52	1,305.52
	(b) Purchases of stock-in-trade	0.75	8.44	35.47	9.19	126.55	126.17
	(c) Changes in inventories of finished goods,						(e)
	work-in-progress and stock-in-trade	(19.66)	(86.73)	(44.44)	(106.39)	(72.90)	148.29
	(d) Power & Fuel	19.57	18.36	19.88	37.93	33.05	80.19
	(e) Employee benefits expense	139.48	101.03	110.25	240.51	172.77	504.69
	(f) Finance Cost	30.93	35.26	46.92	66.19	80.20	179.02
	(g) Depreciation and amortization expense	38.15	30.00	38.52	68.15	77.04	160.15
	(h) Other expenses	205.10	174.76	172.88	379.86	238.36	762.93
	Total expenses	898.30	651.25	739.03	1,549.55	- 1,196.59	3,266.96
5	Profit / (Loss) before exceptional items & Tax (3-4)	41.96	19.32	27.88	61.28	(12.97)	18.28
6	Exceptional Items	-	(384.15)	-	(384.15)	-	_
7	Profit / (Loss) before tax (5 - 6)	41.96	(364.83)	27.88	(322.87)	(12.97)	18.28
8	Tax expense	4.00	4.00	(4.00)	8.00	(8.00)	(7.40)
9	Net Profit / (Loss) for the period (7- 8)	37.96	(368.83)	31.88	(330.87)	(4.97)	25.68
10	Other Comprehensive Income				. 1	=	0.71
11	Total Comprehensive Income for the period (09+10)	37.96	(368.83)	31.88	(330.87)	(4.97)	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	1,469.71
13	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year				1000		1,320.48
14	Earnings per share (before and after extraordinary items)						1359
	(of 10/- each) (not annualised):						
	(a) Basic*	0.26*	(2.50)*	0.22*	(2.25)*	(0.03)*	0.18
	(b) Diluted*	0.26*	(2.50)*	0.22*	(2.25)*	(0.03)*	0.18
	A CONTROL OF THE PROPERTY AND A CONT	10			, ,	, ,	ŀ

for & on behalf of the Board Krypton Industries Limited

(JAY SINGHIBARDINING Director

Managing Director DIN: 00467932

Place : Kolkata

* Not Annualised

Date:12th Day of November, 2021

STANDALONE SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2021

(Rs in lakhs)

(ns iii lakiis)								
PARTICULARS	'QI	JARTER END	ED	HALF YEAR		HALF YEAR		YEAR ENDED
•		Un-audited		Un-a	udited	Audited		
	30-Sep-21	30-Jun-21	30-Sep-20	30-Sep-21	30-Sep-2@	31-Mar-21		
A.PRIMARY SEGMENT					8			
1). Segment Revenue								
a) Tyre, Rim & Wheels	1,070.05	777.22	813.10	1,847.27	1,300.91	3534.16		
b) Footwear	53.27	7.61	21.67	60.88	28.23	81.92		
c) Hospital Equipments	304.75	234.76	183.14	539.51	248.24	855.49		
Gross Sales	1,428.07	1,019.59	1,017.91	2,447.66	1,577.38	4,471.57		
Less: Inter Segment Revenue	489.12	349.12	280.81	838.24	423.73	1,427.61		
Net Sales/Income from Operation	938.95	670.47	737.10	1,609.42	1,153.65	3,043.96		
2. Segment Results								
Profit/ (Loss) before Tax & Interest								
a) Tyre, Rim & Wheels	120.68	(281.49)	78.91	(160.81)	99.96	372.82		
b) Footwear	(45.21)	(37.41)	(13.89)	(82.62)	(32.07)	(122.74)		
c) Hospital Equipments	(2.59)	(10.67)	9.78	(13.26)	(0.66)	(52.78)		
Total Profit before Tax & Interest	72.88	(329.57)	74.80	(256.69)	67.23	197.30		
Less : Interest	30.93	35.26	46.92	66.19	80.20	179.02		
Profit before Tax	41.95	(364.83)	27.88	(322.88)	(12.97)	18.28		
3. CAPITAL EMPLOYED								
(Segment Assets-Segment Liabilities)								
a) Tyre,Rim & Wheels	1,490.72	1,662.89	2,062.98	1,490.72	2,062.98	1992.03		
b) Footwear	957.32	1,005.34	1,037.19	957.32	1,037.19	1026.51		
c) Hospital Equipments	617.52	440.63	570.54	617.52	570.54	459.34		
	3,065.56	3,108.86	3,670.71	3,065.56	3,670.71	3,477.88		

Arypton Industries Limited for & on behalf of the Board

Managing Director

(JAY SINGH BARDIA)

Managing Director

DIN: 00467932

Place : Kolkata

STANDALONE STATEMENT OF ASSETS AND LIABILITIES

		Standalone (Rs. In Lacs)		
	PARTICULARS	As at	As at	
2 5-0-200		30/09/2021	31/03/2021	
Ĺ	ASSETS			
1	Non-current assets			
	(a) Property ,Plant and Equipment	1,464.24	1,522.71	
	(b) Right of Use Assets	42.90	53.20	
	(c) Capital Work-in Progress	99.44	70.26	
	(d) Goodwill	E	14)	
	(e) Financial Assets			
	(i)Investments	38,66	38.66	
	(ii) Trade recievables	- 1		
	(iii) Long term Loans	131.50	120.15	
	(f)Other Financial assets	49.55	39.65	
	(g) Non-current Tax Assets	49.80	57.28	
	(h) Other Non-current Assets		2.50	
	Sub-total - Non-current assets	1,876.09	1,904.41	
2	Current assets		11-	
3	(a) Inventories	1,304.24	1,781.68	
	(b) Financial assets			
	(i)Investments	9		
	(ii) Trade Receivables	595.72	639.57	
	(iii) Cash and cash equivalents	54.87	56.19	
	(iv) Bank Balances Other than (iii) above	33.51	62.02	
	(v) Short term Loans	52.01	37.51	
	(c) Other Financial assets	69.35	79.17	
	(d) current Tax Assets	300.43	298.27	
	(e) Others Current assets	300.13	432.05	
	Sub-total - Non-current liabilities	2,710.26	3,386.46	
		010 340000.5		
	Total Assets	4,586.35	5,290.87	
	EQUITY AND LIABILITIES			
1	Equity			
	(a) Equity share capital	1,469.71	1,469.71	
	(b) Other Equity	989.60	1,320.47	
	Sub Total Equity	2,459.31	2,790.18	
2	Liabilities		10-	
	Non- Current Liabilities			
	(a)Financial Liabilities		e e	
	(i) Borrowings	482.54	556.41	
l	(ii) other Financial Liabilities		-	
l	(iii) Non -current Lease Liability	9.11	22.66	
	(b)Provisions	61.21	61.21	
	(c)Deferred tax Liabilities(net)	53.22	45.22	
	(d)Other non-current liabilities	-	2.20	
	Sub Total-Non Current Liabilities	606.08	687.70	
3	Current Liabilities			
	(a)Financial Liabilities			
N	(i) Borrowings	884.03	746.41	
	(ii) Trade Payables	-		
	- Payable to Micro, Small and			
	Medium Enterprises	*	39.00	
	- Payable to Entities (Other than			
2	Micro, Small and Medium Enterprises)	211.35	475.85	
	(iii) Other financial liabilities	379.95	447.97	
	(iv) Current Lease Liability	19.15	20.66	
	(b) Other Current liabilities	4.97	54.51	
	(c)Current tax liabilities(net)	2.06	3.08	
I	(d) Provisions	19.45	25.51	
	Sub Total Current Liabilities	1,520.96	1,812.99	
			,	
	Total Equity and Liabilities	4,586.35	5,290.87	
—		for & on behalf o		

Place : Kolkata.

Date: 12th November 2021

(JAY SINGH BARDIA)

Managing Proctor

DIN:00467932

Standalone Cash Flow Statement for the period ended 30th September, 2021

	As At	(Rs. in lakhs As At
	30.09.2021	30.09.2020
A.CASH FLOW FROM OPERATING ACTIVITIES	100	9.390
Profit before Tax	(322.87)	(12.97
Adjustment for:	26	
Finance Costs	66.19	80.20
Depreciation and Amortization Expenses	68.15	77.04
Other Income	1.41	
Interest Income	18-1	
Income from Investing Activities	(A)	_
Operating profit before working capital changes	(187.12)	144.2
Changes in working Capital:		
Inventories	477.44	35.4
Trade and other Receivables	43.85	32.8
Trade and other Payables	(303.50)	(17.3
(Increase)/Decrease in Loans		(5.80
(Increase)/Decrease in Financial Assets	(0.08)	4.5
(Increase)/Decrease in other Assets	139.74	(292.04
Increase/(Decrease) in other Financial Liabilities	(68.02)	91.6
Increase/(Decrease) in other Liabilities	(52.76)	22.64
Increase/(Decrease) in Provisions	(6.06)	16.5
Increase/(Decrease) in Lease Liabilities	(15.06)	90.4
Cash generation from Operation	28.43	123.1
Payment of Direct Taxes (net)		0.0
Net Cash generated/ (used) - Operating Activities	28.43	123.1
B.CASH FLOW FROM INVESTMENT ACTIVITIES		
Purchase of Fixed Assets	(0.62)	(27.8
Capital work in progress	(29.18)	(9.3
Sale of Fixed Assets	1 ₩ 1	
Purchase of Investments		(29.4
Sale of Investments	-	7 <u>-</u>
Proceeds/ Repayment of Short-Term Loans (Net)	(14.50)	D S
Proceeds/ Repayment of Loans from/to Body Corporate (Net)	(11.35)	12
Interest Received	-	
Net Cash Generated/ (Used) - Investing Activities	(55.65)	(66.63
C.CASH FLOW FROM FINANCING ACTIVITIES		
Payments towards Lease Liability(Net)	(3.84)	19
Proceeds/Repayment of Long-term Borrowings	(73.87)	296.7
Proceeds/ Repayment of Short-term Borrowings (Net)	137.62	(273.1
Finance Cost Paid	(62.52)	(80.2
Dividend Paid (includes amount transferred to Investor Education & Protection Fund)	·	
Net Cash Generated/ (Used) - Financing Activities	(2.61)	(56.6
Net Increase/ (Decrease) in Cash and Cash Equivalents	(29.83)	(0.0)
Add : Opening Cash and Cash Equivalents	118.21	122.48
Closing Cash and Cash Equivalents	88.38	122.4
	for & on behalf of t Krypton Industry	he board es Limited
	- Lu	W.
*	1009-	40

Place : Kolkata.

Date: 12th November 2021

Managing Director

DIN:00467932

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30.09.2021

NOTES:

- 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 12.11.2021
- 2 Revenue from Operations is net of trade discounts / trade incentive,.
- 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 Standards (Ind 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 the above results.
- Fire had occurred in our Tyre Div/Unit situated at Falta Special Economic Zone (FSEZ), Plot no. 31 & 32, Sector-1, 24 Parganas (South), West Bengal-743504 on 11th April, 2021 around 2.00 PM leading to extensive damage to the factory. The Company adequate has insurance coverage in respect of the damages caused by the Fire. The Company has also filed the insurance claim for the losses occured and the claim is in process.
- 7 The Financial results are also available for perusal at Company's websites of BSE(www.bseindia.com)

For & on behalf of the Board Krypton Industries Limited

(JAMSINGHIBARDIA)tor

Managing Director DIN: 00467932

Place: Kolkata.

P.K. Luharuka & Co.





INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON UNAUDITED CONSOLIDATED FINANCIAL RESULTS OF KRYPTON INDUSTRIES LIMITED FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2021 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

- 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 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 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.

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 assets of ₹ 176.30 Lakhs (before consolidation adjustments) as at 30^{th} September, 2021, total revenue of $\stackrel{?}{\scriptstyle{\sim}}$ 49.48 lakhs (before consolidation adjustments) and ₹ 213.98 Lakhs (before consolidation adjustments), total net profit before tax of ₹ (20.49) lakhs (before consolidation adjustments) and ₹ (14.33) Lakhs (before consolidation adjustments) and total comprehensive income of Rs. (16.69) lakhs (before consolidation adjustments) and $\overline{\epsilon}$ (14.86) Lakhs (before consolidation adjustments) for the quarter ended 30 September 2021 and for the half-year ended 30 September, 2021, respectively, and cash outflows (net) of ₹ 78.39 Lakhs (before consolidation adjustments) for the half-year ended 30 September, 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: 12/11/2021

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

Chaums

Pradeep Kumar Luharuka **PARTNER**

(Membership No. 055782)

UDIN-21055782AAAADXI812

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 and Half year ended September 30, 2021

(Rs in Lakhs) **QUARTER ENDED** HALF YEAR ENDED YEAR ENDED Particulars 30-Sep-21 30-Jun-21 30-Sep-20 30-Sep-21 31-Mar-21 30-Sep-20 (Unaudited) (Unaudited) (Unaudited) (Unaudited) (Unaudited) (Audited) Income from operations 1 Revenue from operations 984 66 816.68 1.801.34 1,363.05 4,257.23 2 Other income 1.3 1.59 32.43 2 90 32.59 241.29 3 Total Revenue 818.27 985.97 847.07 1.804.24 1,395.64 4,498.52 Expenses (a) Cost of materials consumed 483.98 370.13 359.55 854.11 541.52 1 305 52 (b) Purchases of stock-in-trade 23.72 119.20 62.4 142.92 249.29 945.97 (c) Changes in inventories of finished goods. work-in-progress and stock-in-trade (15.51)(86.73 (44.65 (102.24)(73.11) 141.86 (d) Power & Fuel 19.57 20.46 18 36 37.93 33.63 80.37 (e) Employee benefits expense 152.81 113.60 120.33 266.41 192.51 635.60 (f) Finance Cost 30.96 35.26 46 92 66.22 80.20 179.02 (g) Depreciation and amortization expense 38 15 30.00 38.52 68.15 77.04 160.15 (h) Other expenses 230.79 197.30 183.79 428.09 834.85 259.80 964.47 Total expenses 797.12 787.32 1,761.59 1,360.88 4,283.34 Profit / (Loss) before exceptional & extra ordinary items and 21.50 21.15 59.75 42.65 34.76 215.18 Tax (3-4) 6 Exceptional Items (384.15)(384.15) Profit / (Loss) before extra ordinary items and tax (5 - 6) 21.50 (363.00) 59.75 (341.50) 34 76 215.18 8 Tax expense 0.20 4.00 (4.00)4.20 (8.00)26.96 Net Profit / (Loss) for the period (7-8) 9 21.30 (367.00) 63.75 (345.70) 42.76 188.22 10 Other Comprehensive Income (net of tax Expense) 2.76 (2.72)2.76 (3.16)(2.83)11 Total Comprehensive Income for the period (09+10) 24.06 (367.00) 61.03 (342.94) 39.60 185.39 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 1,469.71 13 Reserve excluding Revaluation Reserves as per balance sheet 1,445.00 of previous accounting year 14 Earnings per share (before and after extraordinary items) (of 10/- each) (not annualised): (a) Basic* *0.16 *(2.50) *0.41 *(2.34) *0.26 1.17 (b) Diluted* *0.16 *(2.50) *0.41 *(2.34) *0.26 1.17 * Not Annualised Profit for the year attributable to: Owners of the company 22.97 (367.18) 60.92 (344.21) 38 34 171.91 Non-controlling interest (1.67) 0.18 2.83 (1.49)16.31 4.42 Other Comprehensive Income for the year attributable to: Owners of the Compnay 2.78 (2.80)2.78 (3.19)(2.50)Non - Controlling Interest (0.02) 0.08 (0.02)0.03 (0.33)Total Comprehensive Income for the year attributable to: Owners of the Compnay 25.75 (367.18) 58.12 (341.43)35.15 169.41 Non - Controlling Interest (1.69 (1.51) 0.18 2.91 4.45 15.98

For & on behalf of the Board
Krypton Industries Limited

(JAY SINGH BARDIA) Managusi Ge Di busabi

DIN:00467932

Place : Kolkata

Date: 12th Day of November , 2021

CONSOLIDATED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER 2021

PARTICULARS		, QUARTER ENDED			HALF YEAR	
	Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
	30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
A.PRIMARY SEGMENT						
1). Segment Revenue						
a) Tyre, Rim & Wheels	1119.53	941.72	912.01	2,061.25	1,531.68	4,888.49
b) Footwear	53.27	7.61	21.67	60.88	28.23	81.92
c) Hospital Equipments	304.75	234.76	183.14	539.51	248.24	855.49
Gross Sales	1,477.55	1,184.09	1,116.82	2,661.64	1,808.15	5,825.90
Less: Inter Segment Revenue	492.89	367.41	302.18	860.30	445.10	1,568.67
Net Sales/Income from Operation	984.66	816.68	814.64	1,801.34	1,363.05	4,257.23
2. Segment Results						
Profit/ (Loss) before Tax & Interest						
a) Tyre, Rim & Wheels	100.26	(279.66)	110.78	(179.40)	147.69	569.72
b) Footwear	(45.21)	(37.41)	-13.89	(82.62)	(32.07)	(122.74)
c) Hospital Equipments	(2.59)	(10.67)	9.78	(13.26)	(0.66)	(52.78)
Total Profit before Tax & Interest	52.46	(327.74)	106.67	(275.28)	114.96	394.20
Less : Interest	30.96	35.26	46.92	66.22	80.20	179.02
Profit before Tax	21.50	(363.00)	59.75	(341.50)	34.76	215.18
3. CAPITAL EMPLOYED	****					
(Segment Assets-Segment Liabilities)						
a) Tyre,Rim & Wheels	1625.62	1828.67	2090.40	1625.62	2090.40	2,142.03
b) Footwear	957.32	1005.34	1037.19	957.32	1037.19	1,026.51
c) Hospital Equipments	617.52	440.63	570.54	617.52	570.54	459.34
	3,200.46	3,274.64	3,698.13	3,200.46	3,698.13	3,627.88

For & on behalf of the Board

Krypton Industries Limited

Managing Director (JAY SINGH BARDIA)

Managing Director DIN:00467932

Place : Kolkata

Date :12th Day of November , 2021

	KRYPTON INDUSTRIES	LIMITED	
		Consolidated	(Rs. In Lacs)
	PARTICULARS	As at	As at
		30/09/2021	31/03/2021
1	ASSETS		
1	Non-current assets		4 522 74
	(a) Property ,Plant and Equipment	1,464.24 42.90	1,522.71 53.20
	(b) Right of Use Assets (c) Capital Work-in Progress	99,44	70.26
	(d) Goodwill	35,44	70.20
	(e) Financial Assets	(00)	1,000
	(i)Investments	10.50	10.50
	(ii) Trade recievables	-	
	(iii) Long term Loans	131.50	120.15
	(f)Deferred Tax Assets	5	
	(g)Other Financial assets	49.55	39.65
	(h) Non-current Tax Assets	49.80	57.28
	(I) Other Non-current Assets	3	2.50
	Sub-total - Non-current assets	1,847.93	1,876.25
2	Current assets		-
3	(a) Inventories	1,371.38	1,848.57
	(b) Financial assets		
	(i)Investments		
	(ii) Trade Receivables	610.34	666.09
a0	(iii) Cash and cash equivalents	139.26 33.52	214.26 62.02
	(iv) Bank Balances Other than (iii) above (v) Short term Loans	52.01	37.51
	(c) Other Financial assets	69.36	79.17
	(d) current Tax Assets	307.14	300.67
	(e) Others Current assets	300.13	432.06
	Sub-total - Non-current liabilities	2,883.14	3,640.35
	Total Assets	4,731.07	5,516.60
11	EQUITY AND LIABILITIES		esmica
1	Equity		140
	(a) Equity share capital	1,469.71	1,469.71
	(b) Other Equity	1,103.57	1,445.01
	(c) Non-Controlling Interest	21.09	19.21
1001	Sub Total Equity	2,594.37	2,933.93
2	Liabilities		ИŒ
	Non- Current Liabilities		
	(a)Financial Liabilities (i) Borrowings	482.54	556.41
	(ii) other Financial Liabilities	482.34	336.41
	(iii) Non -current Lease Liability	9.11	22.65
	(b)Provisions	61.21	61.21
	(c)Deferred tax Liabilities(net)	53.22	45.22
	(d)Other non-current liabilities		2.20
	Sub Total-Non Current Liabilities	606.08	687.69
3	Current Liabilities		
	(a)Financial Liabilities		1
	(i) Borrowings	_ 884.03	746.41
	(ii) Trade Payables		
	 Payable to Micro, Small and Medium 	İ	a a
	Enterprises	-	39.00
	 Payable to Entities (Other than Micro, 		85
ĺ	Small and Medium Enterprises)	216.27	510.81
l	(iii) Other financial liabilities	384.55	451.23
l	(iv) Current Lease Liability	19.15	20.66
i	(b) Other Current liabilities	4.97	55.76
	(c)Current tax liabilities(net)	2.20	37.73
	(d) Provisions	19.45	33.38
	Sub Total Current Liabilities	1,530.62	1,894.98
1	Total Equity and Liabilities	4,731.07	5,516.60
_	A CONTRACT OF THE PROPERTY OF	1	
1	Kryptor	for & on behalf	o Lippito d

Krypton Industries Limited

-Manasingh Barbayor

Place : Kolkata. Date : 12th November 2021 Managing Director DIN:00467932

	As At 30.09,2021	(Rs. in lakh As At 30.09.2020
A.CASH FLOW FROM OPERATING ACTIVITIES	30.05.2021	30.09.202
Profit before Tax	(244 EQ)	047
Adjustment for:	(341.50)	34.7
Finance Costs	66.22	80.2
Deferred tax	00.22	00.2
Depreciation and Amortization Expenses	68.15	77.0
Other Income	2.9	-
Interest Income OCI	2.76	-
Income from Investing Activities	2.10	-
Operating profit before working capital changes	(201.47)	192.0
Changes in working Capital:	(
Inventories	477.19	15.6
Trade and other Receivables	55.75	17.64
Trade and other Payables	(333.54)	10.15
(Increase)/Decrease in Loans	¥	(5.80
(Increase)/Decrease in Financial Assets (Increase)/Decrease in other Assets	(0.09)	4.51
Increase/(Decrease) in other Financial Liabilities	135.44	(340.04
Increase/(Decrease) in other Liabilities	(66.68)	95.39
Increase/(Decrease) in Provisions	(88.52)	25.38 16.52 90.49 121.84
Increase/(Decrease) in Lease Liabilities	(13.93) (15.05)	
Cash generation from Operation	(50.90)	
	(00.00)	121.04
Payment of Direct Taxes (net)	(3.80)	-
Net Cash generated/ (used) - Operating Activities	(47.10)	121.84
3.CASH FLOW FROM INVESTMENT ACTIVITIES		
Purchase of Fixed Assets	(0.62)	(27.88
Capital work in progress	(29.18)	(9.35
Sale of Fixed Assets		9
Purchase of Investments	-	(1.25
Sale of Investments	=	
Proceeds/ Repayment of Short-Term Loans (Net) Proceeds/ Repayment of Loans from/to Body Corporate (Net)	(14.50)	18 -
Transaction with Non-Controlling Interest	(11.35)	- 13-
Interest Received	1.88	12
let Cash Generated/ (Used) - Investing Activities	(53.77)	(38.48
C.CASH FLOW FROM FINANCING ACTIVITIES		
Payments towards Lease Liability(Net)	(3.84)	- Mario
Proceeds/Repayment of Long-term Borrowings	(73.87)	- 296.72
Proceeds/ Repayment of Short-term Borrowings (Net)	137.62	(273.16
Finance Cost Paid	(62.54)	(80.20)
Dividend Paid (includes amount transferred to Investor Education & Protection Fund)	_	
let Cash Generated/ (Used) - Financing Activities	(2.63)	(56.64
let Increase/ (Decrease) in Cash and Cash Equivalents	(103.50)	26.72
dd : Opening Cash and Cash Equivalents	276.28	122.48
Closing Cash and Cash Equivalents	172.78	149.20
	for & on behalf of the	ne hoard

Managing Director
(JAY SINGH BARDIA)

Managing Director DIN:00467932

Place : Kolkata.

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30.09.2021

Notes:

- The above unaudited financial results were reviewed by the Audit committee and approved by the Board of Directors at their meetings held on 12.11.2021
- 2 The consolidated results include results of its subsidiary Krypton Europe SRO.
- 3 Previous period figures have been re-grouped / re-classified to make them comparable to the current period presentation
- The financial results have been prepared in accordance wih Indian Accounting Statndards (Ind 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 the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been completed by the Statutory Auditors of the Parent Company.
- In the accounting period the COVID-19 crisis continued offering the company opportunities to extend the range of offered products. Therefore, Company's accounting is not effected in the negative way despite ongoing COVID-19 crisis. Except business with Rhea and medical products, new projects connected with both businesses are under negotiations by the end of the verified period.

 As a result of the disruption of the flows of goods by sea, as we have been accustomed to since before the COVID-19 crisis, maritime rates have increased 6 to 8 times compared to the original rates. In addition to the above shipping companies looking for ad hoc solutions and alternative routes, shipowners frequently changing floating ports, repeating reloading of shipments and rejecting of book entry shipments at the last minute cause big delays in deliveries of ordered goods.

 Following the increased transport rates, goods prices are re-calculating to correspond with increasing transport cost.

7 The Financial results are also available for perusal at Parent's websites of BSE(www.bseindia.com)

Krypton Industries Limited

Managing Director
(JAY SINGH BARDIA)

Managing Director

DIN: 00467932

Place : Kolkata.