

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: 13.02.2023

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

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 Nine months ended 31.12.2022 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 4.00 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 nine months ended 31st December, 2022. A copy of the same along with the Limited Review Report is attached herewith for your records and reference.

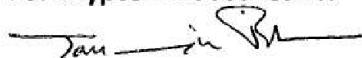
The Meeting of the Board of Directors commenced at 4.00 P.M. and Concluded at 6.30.P.M.

Kindly acknowledge and update in your records.

Thanking You,

Yours faithfully,

For Krypton Industries Ltd



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 ("the Company") for the quarter ended December 31, 2022 and year to date results for the period from April 01, 2022 to December 31, 2022 ("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 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. 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: 13/02/2023



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

Pradeep Kumar

Pradeep Kumar Luharuka
PARTNER
Membership No. 055782

UDM - 23055782B4XMTA3229

KRYPTON INDUSTRIES LTD.

CIN : L25199WB1990PLC048791

Regd. Office: Plot No.31 & 32, Falta Special Economic Zone, Sector-1, 24 Parganas (S) Pin - 743504

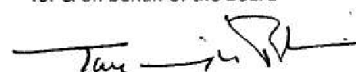
Head Office : 410, Vardaan Building, 25A, Camac Street, Kolkata-700 016

Statement of Standalone Un-Audited Results for the Quarter & Nine Months ended December 31, 2022

(Rs in lakhs except EPS)

	Particulars	QUARTER ENDED			Nine Months ENDED		YEAR ENDED
		31-Dec-22	30-Sep-22	31-Dec-21	31-Dec-22	31-Dec-21	31-Mar-22
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations	727.86	853.06	1,109.52	2,252.95	2,718.94	4,058.25
2	Other income	0.33	6.42	0.06	6.84	1.47	401.90
3	Total Revenue	728.19	859.48	1,109.58	2,259.79	2,720.41	4,460.15
4	Expenses						
	(a) Cost of materials consumed	297.86	356.57	571.87	990.22	1,425.98	1,813.03
	(b) Purchases of stock-in-trade	-	-	0.09	1.74	9.28	9.58
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(31.21)	(12.83)	(9.96)	(205.36)	(116.35)	65.47
	(d) Power & Fuel	19.62	19.85	21.96	60.84	59.89	540.19
	(e) Employee benefits expense	144.35	150.90	140.17	441.37	380.68	85.75
	(f) Finance Cost	34.17	32.91	43.19	91.20	109.38	161.52
	(g) Depreciation and amortization expense	40.00	40.00	34.07	107.00	102.22	204.24
	(h) Other expenses	185.57	236.22	257.85	687.46	637.71	1,076.91
	Total expenses	690.36	823.62	1,059.24	2,174.47	2,608.79	3,956.69
5	Profit / (Loss) before exceptional items & Tax (3-4)	37.83	35.86	50.34	85.32	111.62	503.46
6	Exceptional Items	-	-	-	-	(384.15)	362.64
7	Profit / (Loss) before tax (5 - 6)	37.83	35.86	50.34	85.32	(272.53)	140.82
8	Tax expense	4.00	(4.00)	4.00	(4.00)	12.00	50.96
9	Net Profit / (Loss) for the period (7- 8)	33.83	39.86	46.34	89.32	(284.53)	89.86
10	Other Comprehensive Income	-	-	-	-	-	(0.12)
11	Total Comprehensive Income for the period (09+10)	33.83	39.86	46.34	89.32	(284.53)	89.74
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						1,410.22
14	Earnings per share (before and after extraordinary items) (of 10/- each) (not annualised):						
	(a) Basic*	0.23*	0.27*	0.32*	0.61*	(1.93)*	0.61
	(b) Diluted*	0.23*	0.27*	0.32*	0.61*	(1.93)*	0.61
	* Not Annualised						

for & on behalf of the Board



(JAY SINGH BARDIA)

Managing Director

DIN: 00467932

Place : Kolkata

Date: 13th Day of February, 2023

KRYPTON INDUSTRIES LIMITED

STANDALONE SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED
FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2022

(Rs in lakhs)

PARTICULARS	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
	Un-audited			Un-audited		Audited
	31-Dec-22	30-Sep-22	31-Dec-21	31-Dec-22	31-Dec-21	31-Mar-22
A.PRIMARY SEGMENT						
1). Segment Revenue						
a) Tyre, Rim & Wheels	639.23	755.83	1,207.35	1,886.75	3,054.62	4918.93
b) Footwear	3.27	18.20	33.02	29.60	93.90	100.89
c) Hospital Equipments	501.35	592.50	478.47	1,740.82	1,017.98	1647.4
Gross Sales	1,143.85	1,366.53	1,718.84	3,657.17	4,166.50	6,667.22
Less: Inter Segment Revenue	415.99	513.47	609.32	1,404.22	1,447.56	2,608.97
Net Sales/Income from Operation	727.86	853.06	1,109.52	2,252.95	2,718.94	4,058.25
2. Segment Results						
Profit/ (Loss) before Tax & Interest						
a) Tyre, Rim & Wheels	99.02	132.77	198.63	280.64	37.82	545.3
b) Footwear	(76.63)	(14.82)	(60.78)	(110.95)	(143.40)	(197.65)
c) Hospital Equipments	49.61	(49.18)	(44.32)	6.83	(57.57)	(45.31)
Total Profit before Tax & Interest	72.00	68.77	93.53	176.52	(163.15)	302.34
Less : Interest	34.17	32.91	43.19	91.20	109.38	161.52
Profit before Tax	37.83	35.86	50.34	85.32	(272.53)	140.82
3. CAPITAL EMPLOYED						
(Segment Assets-Segment Liabilities)						
a) Tyre,Rim & Wheels	2,979.54	1,484.81	1,514.63	2,979.54	1,514.63	1761.48
b) Footwear	946.28	723.49	824.18	946.28	824.18	1085.38
c) Hospital Equipments	528.78	1,530.97	878.26	528.78	878.26	682.93
	4,454.60	3,739.27	3,217.07	4,454.60	3,217.07	3,529.79

for & on behalf of the Board


(JAY SINGH BARDIA)

Managing Director

DIN: 00467932

Place : Kolkata

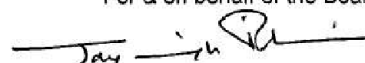
Date : 13th February 2023

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31.12.2022

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 13.02.2023
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



(JAY SINGH BARDIA)

Managing Director

DIN : 00467932

Place : Kolkata.

Date : 13th February 2023

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 ended December 31, 2022 and year to date results for the period from April 01, 2022 to December 31, 2022 ("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 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.





6. The Statement includes subsidiary's total revenues of Rs. 88.93 Lakhs (before consolidation adjustments) and total net loss after tax of Rs. 3.99 Lakhs (before consolidation adjustments) for the quarter ended 31st December 2022 and total revenues of Rs. 215.72 Lakhs (before consolidation adjustments) and total net loss after tax of Rs. 14.15 Lakhs (before consolidation adjustments) for the year to date results for the period from April 01, 2022 to December 31, 2022, 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: 13/02/2023



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

Pradeep Kumar

Pradeep Kumar Luharuka
PARTNER
Membership No. 055782

UDIN - 23055782RLXMTJB4721

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 Nine Months ended December 31, 2022

(Rs in Lakhs)							
	Particulars	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
		31-Dec-22	30-Sep-22	31-Dec-21	31-Dec-22	31-Dec-21	31-Mar-22
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Income from operations						
1	Revenue from operations	768.5	885.79	1175.16	2,319.28	2,976.50	4,360.44
2	Other income	0.33	6.42	9.79	6.84	12.69	401.90
3	Total Revenue	768.83	892.21	1,184.95	2,326.12	2,989.19	4,762.34
4	Expenses						
	(a) Cost of materials consumed	297.86	356.57	571.87	990.22	1,425.98	1,813.03
	(b) Purchases of stock-in-trade	14.46	5.69	32.21	21.89	175.13	192.00
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-30.56	(14.62)	(3.06)	(230.81)	(105.30)	77.09
	(d) Power & Fuel	19.62	19.85	21.96	61.58	59.89	593.65
	(e) Employee benefits expense	158.71	164.2	153.69	482.38	420.10	85.80
	(f) Finance Cost	35.96	31.88	46.21	91.96	112.43	161.52
	(g) Depreciation and amortization expense	40	40.00	34.07	107.00	102.22	204.45
	(h) Other expenses	198.94	257.69	281.27	730.79	709.36	1,152.69
	Total expenses	734.99	861.26	1,138.22	2,255.01	2,899.81	4,280.23
5	Profit / (Loss) before exceptional & extra ordinary items and Tax (3-4)	33.84	30.95	46.73	71.11	89.38	482.11
6	Exceptional Items					(384.15)	(362.64)
7	Profit / (Loss) before extra ordinary items and tax (5 - 6)	33.84	30.95	46.73	71.11	(294.77)	119.47
8	Tax expense	4.00	(4.00)	7.80	(4.00)	12.00	50.96
9	Net Profit / (Loss) for the period (7- 8)	29.84	34.95	38.93	75.11	(306.77)	68.51
10	Other Comprehensive Income (net of tax Expense)	0.18	(0.09)	2.50	0.09	5.26	3.69
11	Total Comprehensive Income for the period (09+10)	30.02	34.86	41.43	75.20	(301.51)	72.20
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						1,518.88
14	Earnings per share (before and after extraordinary items) (of 10/- each) (not annualised):						
	(a) Basic*	*0.20	*0.24	*0.27	*0.51	*(2.07)	0.48
	(b) Diluted*	*0.20	*0.24	*0.27	*0.51	*(2.07)	0.48
	* Not Annualised						
	Profit for the year attributable to:						
	Owners of the company	30.24	35.44	39.65	76.53	-304.55	70.21
	Non-controlling interest	(0.40)	(0.49)	(0.72)	(1.42)	(2.21)	(1.70)
	Other Comprehensive Income for the year attributable to:						
	Owners of the Company	0.16	(0.08)	2.41	0.08	5.19	3.66
	Non - Controlling Interest	0.02	(0.01)	0.09	0.01	0.07	0.03
	Total Comprehensive Income for the year attributable to:						
	Owners of the Company	30.40	35.36	42.06	76.61	(299.36)	73.87
	Non - Controlling Interest	(0.38)	(0.50)	(0.63)	(1.41)	(2.14)	(1.67)

For & on behalf of the Board

Place : Kolkata

Date: 13th Day of February, 2023

(JAY SINGH BARDIA)

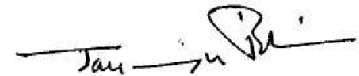
Managing Director

DIN:00467932

KRYPTON INDUSTRIES LIMITED
CONSOLIDATED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED
FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2022

PARTICULARS	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
	Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
	31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
A.PRIMARY SEGMENT						
1). Segment Revenue						
a) Tyre, Rim & Wheels	728.16	834.19	1313.92	2,103.06	3,375.17	5,368.76
b) Footwear	3.27	18.2	33.02	29.60	93.90	100.89
c) Hospital Equipments	501.35	592.5	478.47	1,740.82	1,017.98	1,647.40
Gross Sales	1,232.78	1,444.89	1,825.41	3,873.48	4,487.05	7,117.05
Less: Inter Segment Revenue	464.28	559.1	650.25	1,554.20	1,510.55	2,756.61
Net Sales/Income from Operation	768.50	885.79	1,175.16	2,319.28	2,976.50	4,360.44
2. Segment Results						
Profit/ (Loss) before Tax & Interest						
a) Tyre, Rim & Wheels	95.03	127.86	198.04	266.43	18.64	523.95
b) Footwear	(76.63)	(14.82)	-60.78	(110.95)	(143.40)	(197.65)
c) Hospital Equipments	49.61	(49.18)	-44.32	6.83	(57.58)	(45.31)
Total Profit before Tax & Interest	68.01	63.86	92.94	162.31	(182.34)	280.99
Less : Interest	34.17	32.91	46.21	91.2	112.43	161.52
Profit before Tax	33.84	30.95	46.73	71.11	(294.77)	119.47
3. CAPITAL EMPLOYED						
(Segment Assets-Segment Liabilities)						
a) Tyre,Rim & Wheels	3,134.98	1628.73	1648.43	3,134.98	1648.83	1,887.74
b) Footwear	946.28	723.49	824.18	946.28	824.18	1,085.38
c) Hospital Equipments	528.78	1530.97	878.26	528.78	878.26	682.93
	4,610.04	3,883.19	3,350.87	4,610.04	3,351.27	3,656.05

For & on behalf of the Board



(JAY SINGH BARDIA)
Managing Director
DIN:00467932

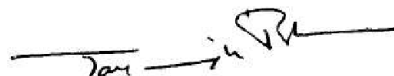
Place : Kolkata
Date :13th Day of February , 2023

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31.12.2022

Notes:

- 1 The above unaudited financial results were reviewed by the Audit committee and approved by the Board of Directors at their meetings held on 13.02.2023
- 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
- 4 The 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 the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been completed by the Statutory Auditors of the Parent Company.
- 7 The Financial results are also available for perusal at Parent's websites of BSE(www.bseindia.com)

For & on behalf of the Board



(JAY SINGH BARDIA)

Managing Director

DIN : 00467932

Place : Kolkata.

Date : 13th February 2023