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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:13.02.2025

To, The Bombay Stock Exchange Limited Phiroze Jeejeebhoy Towers Dalal Street, Mumbai-400001 Script Code 523550	The Calcutta Stock Exchange Limited Department of Corporate Services 7, Lyons RangeKolkata-700001 Script Code:021025
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Dear Sir/Madam,

Sub: Outcome of Board Meeting under Regulation 30 and submission of Un Audited Financial results (Standalone and Consolidated) along with the Auditor's Limited Review Report for the quarter and nine months ended 31.12.2024 under Regulation 33 of SEBI LODR Listing Obligations and Disclosure Requirements) Regulations 2015.

Ref: Company Sl. No – Physical-23550, Demat- INE951B01014.

The Board of Directors at its meeting held today, i.e., 13thFebruary, 2025 at 3.15 P.M, inter alia has taken the following decisions:

A. Un-Audited Financial Results of the Company: -

1. With reference to above subject the Board of Directors of the Company in its meeting held today at 3.15 PM 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 31stDecember, 2024. A copy of the same along with the Limited Review Report is attached herewith for your records and reference.
2. The Unaudited Financial Results for the quarter and nine months ended 31stDecember, 2024and the Limited Review Report are also available in the website of the Company at www.kryptongroup.com and are enclosed herewith as "Annexure-A" for your kind perusal.

B. Any Other Matter: -

- i. **Review of Credit Limits & Enhancement:** The Board discussed the current credit limit arrangement with Bank of Baroda and the possibility of an enhancement to better align with the company's financial requirements and growth projections.
- ii. **Registration in TREDS Platform for Bill discounting:**The board discussed the idea of registering the company on the **TREDS platform** to help with bill discounting. TREDS is an online platform that helps businesses sell their receivables to get quick payments, improving cash flow and reducing delays.

The Meeting of the Board of Directors commenced at 3.15PM and concluded at 05:30 P.M.

Kindly acknowledge and update it in records.

Thanking you,

Your faithfully,
for **KRYPTON INDUSTRIES LIMITED**

PRIYA
AGARWAL
Priya Agarwal
Company Secretary & Compliance Officer

Digitally signed by
PRIYA AGARWAL
Date: 2025.02.13
16:56:13 +05'30'

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 for the quarter ended December 31, 2024 and year to date results for the period from April 01, 2024 till December 31, 2024 ("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: 13/02/2025



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

Pravin Luharuka
Pravin Luharuka
PARTNER
(Membership No. 302122)
UDIN- 25302122BMIOXX8286

KRYPTON INDUSTRIES LTD.

CIN : L25199WB1990PLC048791

Regd. Office: Banganagar, Diamond Harbour Road, Falta, Fatehpur(South 24 Parganas), West Bengal Pin - 743513
Head Office : 410, Vardaan Building, 25A, Camac Street, Kolkata-700 016

Statement of Standalone Un-Audited Results for the Quarter & Nine Month ended December 31, 2024

(Rs in lakhs except EPS)

	Particulars	QUARTER ENDED			NINE MONTH ENDED		YEAR ENDED
		31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations	1,066.98	1,121.74	1,123.96	3,277.70	2,754.69	4,137.37
2	Other income	11.62	2.14	0.30	15.07	0.84	31.81
3	Total Revenue	1,078.60	1,123.88	1,124.26	3,292.77	2,755.53	4,169.18
4	Expenses						
	(a) Cost of materials consumed	478.40	172.92	308.92	954.68	812.86	1,372.03
	(b) Purchases of stock-in-trade	16.16	151.62	0.02	168.45	0.02	52.13
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	22.82	(8.51)	(3.93)	14.53	(11.61)	(38.15)
	(d) Power & Fuel	21.55	20.08	24.16	66.95	58.62	84.93
	(e) Employee benefits expense	134.21	150.28	194.01	442.51	476.27	627.37
	(f) Finance Cost	44.39	41.01	36.95	123.44	110.00	161.71
	(g) Depreciation and amortization expense	41.72	41.73	41.57	125.17	124.73	154.43
	(h) Other expenses	286.09	490.53	466.45	1,238.06	1,046.14	1,543.55
	Total expenses	1,045.34	1,059.66	1,068.15	3,133.79	2,617.03	3,958.00
5	Profit / (Loss) before exceptional items & Tax (3-4)	33.26	64.22	56.11	158.98	138.50	211.18
6	Exceptional Items	-	-	-	-	-	-
7	Profit / (Loss) before tax (5 - 6)	33.26	64.22	56.11	158.98	138.50	211.18
8	Tax expense	11.00	18.00	3.00	42.00	4.00	58.43
9	Net Profit / (Loss) for the period (7- 8)	22.26	46.22	53.11	116.98	134.50	152.75
10	Other Comprehensive Income	-	-	-	-	-	(3.15)
11	Total Comprehensive Income for the period (09+10)	22.26	46.22	53.11	116.98	134.50	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	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*	0.15*	0.31*	0.36*	0.80*	0.91*	1.02
	(b) Diluted*	0.15*	0.31*	0.36*	0.80*	0.91*	1.02
	* Not Annualised						

SIGNED FOR IDENTIFICATION BY

P. K. LUHARUKA AND CO.
KOLKATA

Place : Kolkata

Date: 13th Day of February, 2025

for & on behalf of the Board.

Krypton Industries Limited

(JAY SINGH BARDIA) Director

Managing Director

DIN: 00467932

KRYPTON INDUSTRIES LIMITEDSTANDALONE SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED
FOR THE QUARTER AND NINE MONTH ENDED 31ST DECEMBER 2024

(Rs in lakhs)

PARTICULARS	QUARTER ENDED			NINE MONTH ENDED		YEAR ENDED Audited
	Un-audited			Un-audited		
	31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
A.PRIMARY SEGMENT						
1). Segment Revenue						
a) Tyre, Rim & Wheels	763.79	746.08	1,511.15	2,333.66	3,784.87	5212.62
b) Footwear	-	-	-	-	-	0
c) Hospital Equipments	882.29	1,003.63	593.40	3,224.37	1,110.82	2227.29
Gross Sales	1,646.08	1,749.71	2,104.55	5,558.03	4,895.69	7,439.91
Less: Inter Segment Revenue	579.10	627.97	980.59	2,280.33	2,141.00	3,302.54
Net Sales/Income from Operation	1,066.98	1,121.74	1,123.96	3,277.70	2,754.69	4,137.37
2. Segment Results						
Profit/ (Loss) before Tax & Interest						
a) Tyre, Rim & Wheels	94.69	56.88	131.22	241.38	408.39	665.5
b) Footwear	(40.57)	(18.23)	6.22	(75.29)	(42.59)	(53.67)
c) Hospital Equipments	23.53	66.58	(44.38)	116.33	(117.30)	(238.94)
Total Profit before Tax & Interest	77.65	105.23	93.06	282.42	248.50	372.89
Less : Interest	44.39	41.01	36.95	123.44	110.00	161.71
Profit before Tax	33.26	64.22	56.11	158.98	138.50	211.18
3. CAPITAL EMPLOYED						
(Segment Assets-Segment Liabilities)						
a) Tyre,Rim & Wheels	2,256.28	2,065.64	2,280.12	2,256.28	2,280.12	1999.55
b) Footwear	843.00	865.24	873.96	843.00	873.96	897.4
c) Hospital Equipments	848.46	1,026.14	1,130.83	848.46	1,130.83	1086.32
	3,947.74	3,957.02	4,284.91	3,947.74	4,284.91	3,983.27

SIGNED FOR IDENTIFICATION BY

P. K. LUHARUKA AND CO.
KOLKATAfor & on behalf of the Board
Krypton Industries Limited

(JAY SINGH BARDIA)

Managing Director

DIN: 00467932

Place : Kolkata


Date:13th Day of February , 2025


UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED 31.12.2024

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 13.02.2025
2. Previous year / period figures have been regrouped/ rearranged wherever considered necessary.
3. 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.
4. 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.
5. The Financial results are also available for perusal at Company's websites of BSE(www.bseindia.com)

Place : Kolkata.
Date : 13th February 2025

SIGNED FOR IDENTIFICATION BY

P. K. LUHARUKA AND CO.
KOLKATA

For & on behalf of the Board
Krypton Industries Limited

(JAY SINGH BARDIA)
Managing Director
DIN : 00467932

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 31st December, 2024 and year to date results for the period from April 01, 2024 till December 31, 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 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. 23.94 Lakhs (before consolidation adjustments) and total net loss after tax of Rs. 2.66 Lakhs (before consolidation adjustments) for the quarter ended 31st December 2024 and total revenues of Rs. 106.46 Lakhs (before consolidation adjustments) and total net loss after tax of Rs. 11.48 Lakhs (before consolidation adjustments) for the year to date results for the period from April 01, 2024 to December 31, 2024, 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: 13/02/2025



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

Pravin Luharuka
Pravin Luharuka
PARTNER

(Membership No. 302122)
UDIN- 25302122BMIOXY4652

KRYPTON INDUSTRIES LTD.

CIN : L25199WB1990PLC048791

Regd. Office: Banganagar, Diamond Harbour Road, Falta, Fatehpur(South 24 Parganas), West Bengal Pin - 743513
Head Office : 410, Vardaan Building, 25A, Camac Street, Kolkata-700 016

Statement of Consolidated Unaudited Results for the Quarter and Nine Month ended December 31, 2024

(Rs in Lakhs)

	Particulars	QUARTER ENDED			NINE MONTH ENDED		YEAR ENDED
		31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Income from operations						
1	Revenue from operations	1,090.40	1,144.86	1199.96	3,375.54	2,893.74	4,274.40
2	Other income	10.49	4.13	5.17	16.15	11.80	39.54
3	Total Revenue	1100.89	1,148.99	1,205.13	3,391.69	2,905.54	4,313.94
	Expenses						
4	(a) Cost of materials consumed	478.40	172.92	308.92	954.68	812.86	1,372.03
	(b) Purchases of stock-in-trade	15.61	156.63	57.7	184.16	57.70	55.75
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	43.09	4.11	5.95	81.25	42.87	(2.80)
	(d) Power & Fuel	21.54	20.09	25.29	67.45	62.50	90.09
	(e) Employee benefits expense	134.16	150.33	204.44	449.31	507.80	687.60
	(f) Finance Cost	44.49	41.81	37.27	124.34	111.30	161.73
	(g) Depreciation and amortization expense	43.35	43.81	41.57	130.97	124.73	162.94
	(h) Other expenses	303.08	494.93	474.81	1,265.53	1,093.62	1,614.52
	Total expenses	1,083.72	1,084.63	1,155.95	3,257.69	2,813.38	4,141.86
5	Profit / (Loss) before exceptional & extra ordinary items and Tax (3-4)	17.17	64.36	49.18	134.00	92.16	172.08
6	Exceptional Items	13.50	-	-	13.50	-	-
7	Profit / (Loss) before extra ordinary items and tax (5 - 6)	30.67	64.36	49.18	147.50	92.16	172.08
8	Tax expense	11.00	18.00	3.00	42.00	4.00	58.43
9	Net Profit / (Loss) for the period (7- 8)	19.67	46.36	46.18	105.50	88.16	113.65
10	Other Comprehensive Income (net of tax Expense)	-	-	-	-	(7.10)	3.31
11	Total Comprehensive Income for the period (09+10)	19.67	46.36	46.18	105.50	81.06	116.96
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						1,746.09
14	Earnings per share (before and after extraordinary items) (of 10/- each) (not annualised):						
	(a) Basic*	*0.13	*0.31	*0.31	*0.73	*0.55	0.8
	(b) Diluted*	*0.13	*0.31	*0.31	*0.73	*0.55	0.8
	* Not Annualised						
	Profit for the year attributable to:						
	Owners of the company	19.92	46.36	46.49	106.65	90.00	117.81
	Non-controlling interest	(0.25)	-	(0.31)	(1.15)	(1.84)	(4.16)
	Other Comprehensive Income for the year attributable to:						
	Owners of the Company	-	-	-	-	(7.10)	2.66
	Non - Controlling Interest	-	-	-	-	-	0.65
	Total Comprehensive Income for the year attributable to:						
	Owners of the Company	19.92	46.36	46.49	106.65	82.90	120.47
	Non - Controlling Interest	(0.25)	-	(0.31)	(1.15)	(1.84)	(3.51)

SIGNED FOR IDENTIFICATION BY

P. K. LUHARKA AND CO.
KOLKATA

For & on behalf of the Board
Krypton Industries Limited

MAY SINGH BARDOLAI

Managing Director

DIN:00467932

Place : Kolkata

Date: 13th Day of February, 2025

KRYPTON INDUSTRIES LIMITED
CONSOLIDATED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED
FOR THE QUARTER AND NINE MONTH ENDED 31st DECEMBER 2024

PARTICULARS	QUARTER ENDED			NINE MONTH ENDED		YEAR ENDED
	Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
A. PRIMARY SEGMENT						
1). Segment Revenue						
a) Tyre, Rim & Wheels	763.78	686.16	1521.17	2,333.66	3,923.92	5,349.65
b) Footwear	-	-	-	-	-	-
c) Hospital Equipments	905.71	1086.67	593.4	3,330.83	1,110.82	2,227.29
Gross Sales	1,669.49	1,772.83	2,114.57	5,664.49	5,034.74	7,576.94
Less: Inter Segment Revenue	579.09	627.97	914.61	2,288.95	2,141.00	3,302.54
Net Sales/Income from Operation	1,090.40	1,144.86	1,199.96	3,375.54	2,893.74	4,274.40
2. Segment Results						
Profit/ (Loss) before Tax & Interest						
a) Tyre, Rim & Wheels	94.69	65.91	124.62	241.38	363.35	626.42
b) Footwear	-40.57	(18.23)	6.22	(75.29)	(42.59)	(53.67)
c) Hospital Equipments	21.04	58.49	-44.38	105.75	(117.30)	(238.94)
Total Profit before Tax & Interest	75.16	106.17	86.46	271.84	203.46	333.81
Less : Interest	44.49	41.81	37.28	124.34	111.30	161.73
Profit before Tax	30.67	64.36	49.18	147.50	92.16	172.08
3. CAPITAL EMPLOYED						
(Segment Assets-Segment Liabilities)						
a) Tyre,Rim & Wheels	2,256.28	2065.64	2348.81	2,256.28	2348.81	2,079.60
b) Footwear	843.00	865.24	873.96	843.00	873.96	897.40
c) Hospital Equipments	947.19	1104.79	617.79	947.19	1130.83	1,086.32
	4,046.47	4,035.67	3,840.56	4,046.47	4,353.60	4,063.32

SIGNED FOR IDENTIFICATION BY

P. K. LUHAROKA AND CO.
KOLKATA

For & on behalf of the Board
Krypton Industries Limited

Managing Director
(JAY SINGH BARDIA)
Managing Director
DIN:00467932

Place : Kolkata

Date: 13th Day of February , 2025

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED 31.12.2024

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 13.02.2025
- 2 The consolidated results include results of its subsidiaries Krypton Europe SRO and TCB Industries Pvt Ltd
- 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.
- 6 The Purpose of Opening the subsidiary in CZECH republic was marketing in Europe which the company has successfully done by attaining new customers in Europe, so we have scaled down the activities in the CZECH Republic subsidiary
- 7 The Financial results are also available for perusal at Parent's websites of BSE(www.bseindia.com)

Place : Kolkata.
Date : 13th February 2025

SIGNED FOR IDENTIFICATION BY

P. K. LUHARUKA AND CO.
KOLKATA

For & on behalf of the Board
Krypton Industries Limited



Managing Director

(JAY SINGH BARDIA)

Managing Director

DIN : 00467932