

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: 30.05.2024

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 30th May, 2024 at 3:00P.M
Ref: Company Sl. No – Physical-23550, Demat- INE951B01014.

The Board of Directors at its meeting held today, i.e., 30th May, 2024 at 3:00 P.M, inter alia has taken the following decisions:

1. Declaration of Dividend:

The board has recommended a Dividend of Rs. 1 per Equity Shares each fully paid up, for the financial year ended March 31, 2024. The final Dividend, if approved, by shareholders at ensuing AGM, will be paid to the eligible shareholders on or before 30th day from the date of Annual General Meeting.

2. Audited Financial Results of the Company:

The Audited Standalone and Consolidated Financial Results of the company for the quarter and year ended 31st March, 2024 was duly considered approved and taken into records by the Board of Directors of the Company in its meeting held today at 3:00 P.M. The said results were reviewed by the Audit Committee of directors at its meeting held on 30th May, 2024. The Copy of the Auditors Report (Standalone & Consolidated) is also enclosed.

Pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended, we do hereby confirm that the Statutory auditors of the Company, M/s P.K. Luharuka & Co. have expressed unmodified opinion(s) in its audit report pertaining to the audited financial results for the year ended 31st March, 2024.

The Meeting of the Board of Directors commenced at **3:00 P.M. and concluded at 7:30 P.M.**

Kindly acknowledge and update in your records.

Thanking You,
Yours faithfully,
for **Krypton Industries Limited**

Jay Singh Bardia
Managing Director
DIN 00467932

P K LUHARUKA AND CO

CHARTERED ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

TO THE BOARD OF DIRECTORS OF KRYPTON INDUSTRIES LIMITED

Report on the audit of the Standalone Annual Financial Results

Opinion

We have audited the accompanying standalone annual financial results of Krypton Industries Limited (hereinafter referred to as the "Company") for the year ended 31 March 2024, attached herewith, 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").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone annual financial results:

- a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the year ended 31 March 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results* section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our opinion on the Standalone annual financial results.

P K LUHARUKA AND CO

CHARTERED ACCOUNTANTS

Management's and Board of Directors' Responsibilities for the Standalone Annual Financial Results

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone annual financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone annual financial results, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone annual financial results.

P K LUHARUKA AND CO

CHARTERED ACCOUNTANTS

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone annual financial results, including the disclosures, and whether the standalone annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

ADDRESS: UNIT NO 1502, 15TH FLOOR, ARCH SQUARE – X2, EP BLOCK, SECTOR V, SALT LAKE, KOLKATA 700091
CONTACT: 033 48146933; EMAIL ID: pkuharukaco@gmail.com

P K LUHARUKA AND CO

CHARTERED ACCOUNTANTS

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The standalone annual financial results include the results for the quarter ended 31 March 2024 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

Place: Kolkata

Date: May 30, 2024

For P.K. Luharuka and Co.
Chartered accountants
Firm Registration Number: 322020E

PRADEEP
KUMAR
LUHARUKA

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PRADEEP KUMAR
LUHARUKA
Date: 2024.05.30
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Pradeep Kumar Luharuka
Membership Number: 055782
UDIN- 24055782BKARHI5553

ADDRESS: UNIT NO 1502, 15TH FLOOR, ARCH SQUARE – X2, EP BLOCK, SECTOR V, SALT LAKE, KOLKATA 700091
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KRYPTON INDUSTRIES LTD.

CIN : L25199WB1990PLC048791

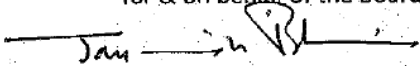
Regd. Office: Plot No.31 & 32, Falta Special Economic Zone, Sector-1, 24 Parganas (S) Pin - 743504
Head Office : 410, Vardaan Building, 25A, Camac Street, Kolkata-700 016

Statement of Standalone Audited Results for the Quarter and Year ended March 31, 2024

(Rs in Lakhs except EPS)

	Particulars	QUARTER ENDED			YEAR ENDED	
		31-Mar-24	31-Dec-23	31-Mar-23	31-Mar-24	31-Mar-23
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
	Income from operations					
1	Revenue from operations	1,382.68	1,123.96	983.91	4,137.37	3,236.86
2	Other income	30.97	0.30	33.12	31.81	39.96
3	Total Revenue	1,413.65	1,124.26	1,017.03	4,169.18	3,276.82
4	Expenses					
	(a) Cost of materials consumed	559.17	308.92	226.78	1,372.03	1,217.00
	(b) Purchases of stock-in-trade	52.11	0.02	7.50	52.13	9.24
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(26.54)	(3.93)	218.59	(38.15)	13.23
	(d) Power & Fuel	26.31	24.16	18.41	84.93	79.25
	(e) Employee benefits expense	151.10	194.01	172.20	627.37	613.57
	(f) Finance Cost	51.71	36.95	54.48	161.71	145.68
	(g) Depreciation and amortization expense	29.70	41.57	58.33	154.43	165.33
	(h) Other expenses	497.41	466.45	239.29	1,543.55	926.75
	Total expenses	1,340.97	1,068.15	995.58	3,958.00	3,170.05
5	Profit / (Loss) before exceptional & extra ordinary items and Tax (3-4)	72.68	56.11	21.45	211.18	106.77
6	Exceptional Items	-	-	-	-	-
7	Profit / (Loss) before extra ordinary items and tax (5 - 6)	72.68	56.11	21.45	211.18	106.77
8	Tax expense	54.43	3.00	(1.12)	58.43	(5.12)
9	Net Profit / (Loss) for the period (7- 8)	18.25	53.11	22.57	152.75	111.89
10	Other Comprehensive Income (net of tax Expense)	(3.15)	-	2.09	(3.15)	2.09
11	Total Comprehensive income for the period (09+10)	15.10	53.11	24.66	149.60	113.98
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
13	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year				1,645.95	1,496.35
14	Earnings per share (before and after extraordinary items) (of 10/- each) (not annualised):					
	(a) Basic*	0.10	0.36	0.17	1.02	0.78
	(b) Diluted*	0.10	0.36	0.17	1.02	0.78
	* Not Annualised					

for & on behalf of the Board



(JAY SINGH BARDIA)

Managing Director

DIN: 00467932

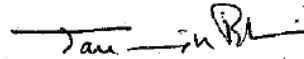
Place : Kolkata

Date: The 30th Day of May , 2024

KRYPTON INDUSTRIES LIMITED
Statement of Assets & Liabilities

Particulars		As on 31.03.2024	As on 31.03.2023
I	ASSETS		
1	Non-Current Assets		
	(a) Property, Plant and Equipment	1,458.12	1,473.46
	(b) Right of use Assets	11.22	38.90
	(c) Capital Work-in-Progress	-	-
	(d) Financial Assets	-	-
	(i) Investments	51.43	44.20
	(ii) Trade receivables	-	-
	(ii) Long term Loans	255.63	232.16
	(iii) Other Financial Assets	48.45	39.86
	(d) Non-Current Tax Assets	75.27	53.97
	(e) Other non-current assets	63.43	60.82
	Sub total non current Assets	1,963.55	1,943.37
2	Current Assets		
	(a) Inventories	1,659.54	1,478.66
	(b) Financial Assets	-	-
	(i) Investments	-	-
	(ii) Trade Receivables	885.93	725.91
	(iii) Cash & Cash Equivalents	14.51	127.18
	(iv) Bank Balances Other than (iii) above	33.21	36.58
	(v) Short Term Loans	54.85	33.20
	(vi) Other Financial assets	14.32	28.26
	(c) Current Tax Assets	433.74	355.37
	(d) Other current Assets	480.33	495.90
	Sub total current Assets	3,576.43	3,281.06
	Total Assets	5,539.98	5,224.43
II	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity share capital	1,469.71	1,469.71
	(b) Other Equity	1,645.95	1,496.35
	© Non - Controlling Interest	-	-
	Sub Total Equity	3,115.66	2,966.06
2	Liabilities		
	Non-Current Liabilities		
	(a) Financial Liabilities: Borrowings		
	(i) Borrowings	666.68	724.43
	(ii) Other Financial Liabilities	-	-
	(iii) Non-current lease liability	11.22	12.93
	(b) Long Term Provisions	74.92	71.18
	(c) Deferred tax Liabilities(net)	114.83	104.26
	(d) Other non-current liabilities	-	-
	Sub Total-Non Current Liabilities	867.65	912.80
3	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	968.21	730.66
	(ii) Trade payables	-	-
	Payable to Micro, Small & Medium Enterprise	58.62	79.19
	Payable to Entities	216.95	233.60
	(Other than Micro, Small & Medium Enterprise)	-	-
	(iii) Other financial liabilities	143.22	154.02
	(iv) Lease liabilities	1.08	30.27
	(b) Other current liabilities	46.59	58.72
	(c) Current tax liabilities (Net)	67.08	23.56
	(d) Provisions	54.92	35.55
	Sub Total Current Liabilities	1,556.67	1,345.57
	Total Equity and liabilities	5,539.98	5,224.43

for & on behalf of Board



Jay Singh Bardia
(Managing Director)

DIN:00467932

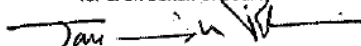
Place: Kolkata

Date: 30th day of May, 2024

KRYPTON INDUSTRIES LIMITED**Cash Flow Statement for the year ended 31st March, 2024**

	As At 31.03.2024 (' lakhs)	As At 31.03.2023 (' lakhs)
A.CASH FLOW FROM OPERATING ACTIVITIES		
Profit before Tax	211.18	106.78
Adjustment for :		
Finance Costs	181.71	145.68
Unrealized Foreign exchange gain/(loss)	5.15	2.44
Provision for expected credit loss on receivables	29.41	28.17
Depreciation and Amortization Expenses	154.43	165.33
Other Income		(17.86)
Current Service Cost for Gratuity	6.86	5.87
Rental Income		-
Liabilities/Provisions written back	(11.29)	(2.27)
Interest Income	(29.56)	(20.08)
Profit on Sale of Assots	4.31	3.11
Exceptional Items		-
Net (gain)/loss on fair value changes of investments measured at FVTPL	(2.24)	(2.02)
Operating profit before working capital changes	529.96	413.14
Changes in working Capital:		
Inventories	(180.88)	(72.47)
Trade and other Receivables	(160.02)	37.34
Trade and other Payables	(37.22)	(161.48)
(Increase)/Decrease in Loans	(45.12)	(46.16)
(Increase)/Decrease in Financial Assets	8.73	(13.79)
(Increase)/Decrease in other Assets	(87.81)	(161.26)
Increase/(Decrease) in other Financial Liabilities	(10.80)	(32.01)
Increase/(Decrease) in other Liabilities	41.95	27.06
Increase/(Decrease) in Lease Liabilities	(30.90)	5.95
Increase/(Decrease) in Provisions	23.11	(4.85)
Cash generation from Operation	51.20	(8.53)
Payment of Direct Taxes (net)	15.00	18.95
Net Cash generated/ (used) - Operating Activities	36.20	(27.48)
B.CASH FLOW FROM INVESTMENT ACTIVITIES		
Purchase of Fixed Assets	(128.36)	(79.28)
Capital work in progress		-
Investments in Subsidiary	(4.99)	-
Purchase of Investments		(2.00)
Sale of Investments		-
Sale of Fixed Assets	12.50	6.82
Assets Written off		-
Proceeds/ Repayment of Loans (Net)	(45.12)	-
Proceeds/ Repayment of Loans from/to Body Corporate (Net)		-
Rent received		-
Increase in long term loans and advances and non current asset		-
Decrease in other long term liabilities and other liabilities		-
Interest Received	29.55	20.08
Net Cash Generated/ (Used) - Investing Activities	(136.41)	(54.27)
C.CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Issue of Shares		-
Payment towards Lease Liability (net)	(30.90)	(29.72)
Repayment of Long-term Borrowings	(123.51)	(127.32)
Proceeds of Long-term Borrowings	65.75	393.43
Proceeds/ Repayment of Short-term Borrowings (Net)	237.55	85.68
Finance Cost Paid	(161.71)	(145.68)
Dividend Paid (includes amount transferred to Investor Education & Protection Fund)		-
Net Cash Generated/ (Used) - Financing Activities	(12.82)	178.39
Net Increase/ (Decrease) in Cash and Cash Equivalents	(113.03)	94.64
Add : Opening Cash and Cash Equivalents	127.18	32.54
Closing Cash and Cash Equivalents	14.15	127.18

for & on behalf of Board



Jay Singh Bardia
(Managing Director)
DIN:00467932

Place: Kolkata

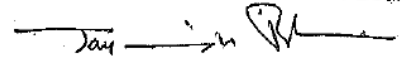
Date: 30th day of May, 2024

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31.03.2024

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 30.05.2024
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)

For & on behalf of the Board



(JAY SINGH BARDIA)

Managing Director

DIN : 00467932

Place : Kolkata.

Date : 30th May 2024

KRYPTON INDUSTRIES LTD.

CIN : L25199WB1990PLC048791

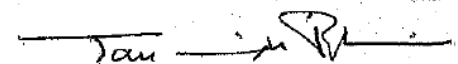
Regd. Office: Plot No.31 & 32, Falta Special Economic Zone, Sector-1, 24 Parganas (S) Pin - 743504
Head Office : 410, Vardaan Building, 25A, Camac Street, Kolkata-700 016

Statement of Standalone Audited Results for the Quarter and Year ended March 31, 2024

(Rs in Lakhs except EPS)

	Particulars	QUARTER ENDED			YEAR ENDED	
		31-Mar-24	31-Dec-23	31-Mar-23	31-Mar-24	31-Mar-23
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
	Income from operations					
1	Revenue from operations	1,382.68	1,123.96	983.91	4,137.37	3,236.86
2	Other income	30.97	0.30	33.12	31.81	39.96
3	Total Revenue	1,413.65	1,124.26	1,017.03	4,169.18	3,276.82
4	Expenses					
	(a) Cost of materials consumed	559.17	308.92	226.78	1,372.03	1,217.00
	(b) Purchases of stock-in-trade	52.11	0.02	7.50	52.13	9.24
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(26.54)	(3.93)	218.59	(38.15)	13.23
	(d) Power & Fuel	26.31	24.16	18.41	84.93	79.25
	(e) Employee benefits expense	151.10	194.01	172.20	627.37	613.57
	(f) Finance Cost	51.71	36.95	54.48	161.71	145.68
	(g) Depreciation and amortization expense	29.70	41.57	58.33	154.43	165.33
	(h) Other expenses	497.41	466.45	239.29	1,543.55	926.75
	Total expenses	1,340.97	1,068.15	995.58	3,958.00	3,170.05
5	Profit / (Loss) before exceptional & extra ordinary items and Tax (3-4)	72.68	56.11	21.45	211.18	106.77
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11	Total Comprehensive Income for the period (09+10)	15.10	53.11	24.66	149.60	113.98
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
13	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year				1,645.95	1,496.35
14	Earnings per share (before and after extraordinary items) (of 10/- each) (not annualised):					
	(a) Basic*	0.10	0.36	0.17	1.02	0.78
	(b) Diluted*	0.10	0.36	0.17	1.02	0.78
	* Not Annualised					

for & on behalf of the Board



(JAY SINGH BARDIA)

Managing Director

DIN: 00467932

Place : Kolkata

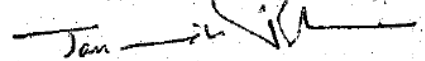
Date: The 30th Day of May , 2024

KRYPTON INDUSTRIES LIMITED**STANDALONE SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED
FOR THE QUARTER AND YEAR ENDED 31st March 2024**

Rs.in Lacs

PARTICULARS	QUARTER ENDED			YEAR ENDED	
	Un-audited			Audited	
	31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
A. PRIMARY SEGMENT					
1). Segment Revenue					
a) Tyre, Rim & Wheels	1,427.75	1,511.15	1,343.45	5,212.62	4,234.92
b) Footwear	-	-	2.63	-	32.23
c) Hospital Equipments	1,116.47	593.40	374.24	2,227.29	1,110.34
Gross Sales	2,544.22	2,104.55	1,720.32	7,439.91	5,377.49
Less: Inter Segment Revenue	1,161.54	980.59	736.41	3,302.54	(2,140.63)
Net Sales/Income from Operation	1,382.68	1,123.96	983.91	4,137.37	3,236.86
2. Segment Results					
Profit/ (Loss) before Tax & Interest					
a) Tyre, Rim & Wheels	257.11	131.22	108.00	665.50	388.64
b) Footwear	(11.08)	6.22	1.54	(53.67)	(109.41)
c) Hospital Equipments	(121.64)	(44.38)	(33.61)	(238.94)	(26.78)
Total Profit before Tax & Interest	124.39	93.06	75.93	372.89	252.45
Less : Interest	51.71	36.95	54.48	161.71	145.68
Profit before Tax	72.68	56.11	21.45	211.18	106.77
3. CAPITAL EMPLOYED					
(Segment Assets-Segment Liabilities)					
a) Tyre, Rim & Wheels	1,999.55	2,280.12	1,935.97	1,999.55	1,935.97
b) Footwear	897.40	873.96	845.47	897.40	845.47
c) Hospital Equipments	1,086.32	1,130.83	1,097.42	1,086.32	1,097.42
	3,983.27	4,284.91	3,878.86	3,983.27	3,878.86

for & on behalf of the Board

**(JAY SINGH BARDIA)**

Managing Director

DIN: 00467932

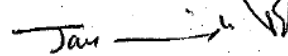
Place : Kolkata

Date : The 30th Day of May , 2024

KRYPTON INDUSTRIES LIMITED
Statement of Assets & Liabilities

Particulars	As on 31.03.2024	As on 31.03.2023
I ASSETS		
1 Non-Current Assets		
(a) Property, Plant and Equipment	1,458.12	1,473.46
(b) Right of use Assets	11.22	38.90
(c) Capital Work-In-Progress	-	-
(d) Financial Assets	-	-
(i) Investments	51.43	44.20
(ii) Trade receivables	-	-
(ii) Long term Loans	255.63	232.16
(iii) Other Financial Assets	48.45	39.86
(d) Non-Current Tax Assets	75.27	53.97
(e) Other non-current assets	63.43	60.82
Sub total non current Assets	1,963.55	1,943.37
2 Current Assets		
(a) Inventories	1,659.54	1,478.66
(b) Financial Assets	-	-
(i) Investments	-	-
(ii) Trade Receivables	885.93	725.91
(iii) Cash & Cash Equivalents	14.51	127.18
(iv) Bank Balances Other than (iii) above	33.21	36.58
(v) Short Term Loans	54.85	33.20
(vi) Other Financial assets	14.32	28.26
(c) Current Tax Assets	433.74	355.37
(d) Other current Assets	480.33	495.90
Sub total current Assets	3,576.43	3,281.06
Total Assets	5,539.98	5,224.43
II EQUITY AND LIABILITIES		
1 Equity		
(a) Equity share capital	1,469.71	1,469.71
(b) Other Equity	1,645.95	1,496.35
© Non - Controlling Interest	-	-
Sub Total Equity	3,115.66	2,966.06
2 Liabilities		
Non-Current Liabilities		
(a) Financial Liabilities: Borrowings		
(i) Borrowings	666.68	724.43
(ii) Other Financial Liabilities	11.22	12.93
(iii) Non-current lease liability	74.92	71.18
(b) Long Term Provisions	114.83	104.26
(c) Deferred tax Liabilities (net)	-	-
(d) Other non-current liabilities	-	-
Sub Total-Non Current Liabilities	867.65	912.80
3 Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	968.21	730.66
(ii) Trade payables	58.62	79.19
Payable to Micro, Small & Medium Enterprise	216.95	233.60
Payable to Entities (Other than Micro, Small & Medium Enterprise)	-	-
(iii) Other financial liabilities	143.22	154.02
(iv) Lease liabilities	1.08	30.27
(b) Other current liabilities	46.59	58.72
(c) Current tax liabilities (Net)	67.08	23.56
(d) Provisions	54.92	35.55
Sub Total Current Liabilities	1,556.67	1,345.57
Total Equity and Liabilities	5,539.98	5,224.43

for & on behalf of Board

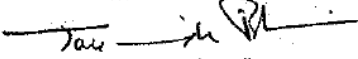

 Jay Singh Bardia
 (Managing Director)
 DIN:00467932

Place: Kolkata
Date: 30th day of May, 2024

KRYPTON INDUSTRIES LIMITED**Cash Flow Statement for the year ended 31st March, 2024**

	As At 31.03.2024 (' lakhs)	As At 31.03.2023 (' lakhs)
A.CASH FLOW FROM OPERATING ACTIVITIES		
Profit before Tax	211.18	106.78
Adjustment for :		
Finance Costs	161.71	145.68
Unrealized Foreign exchange gain/(loss)	5.15	2.44
Provision for expected credit loss on receivables	29.41	26.17
Depreciation and Amortization Expenses	154.43	165.93
Other Income		(17.86)
Current Service Cost for Gratuity	6.85	5.87
Rental Income		-
Liabilities/Provisions written back	(11.29)	(2.27)
Interest Income	(29.56)	(20.08)
Profit on Sale of Assets	4.31	3.11
Exceptional Items		-
Net (gain)/loss on fair value changes of investments measured at FVTPL	(2.24)	(2.02)
Operating profit before working capital changes	529.86	413.14
Changes in working Capital:		
Inventories	(180.88)	(72.47)
Trade and other Receivables	(160.02)	37.34
Trade and other Payables	(37.22)	(161.48)
(Increase)/Decrease in Loans	(45.12)	(46.18)
(Increase)/Decrease in Financial Assets	8.73	(13.79)
(Increase)/Decrease in other Assets	(87.61)	(161.28)
Increase/(Decrease) in other Financial Liabilities	(10.80)	(32.01)
Increase/(Decrease) in other Liabilities	41.95	27.06
Increase/(Decrease) in Lease Liabilities	(30.90)	5.95
Increase/(Decrease) in Provisions	23.11	(4.85)
Cash generation from Operation	51.20	(8.53)
Payment of Direct Taxes (net)	15.00	18.95
Net Cash generated/ (used) - Operating Activities	36.20	(27.48)
B.CASH FLOW FROM INVESTMENT ACTIVITIES		
Purchase of Fixed Assets	(128.36)	(79.28)
Capital work in progress		-
Investments in Subsidiary	(4.99)	-
Purchase of Investments		(2.00)
Sale of Investments		-
Sale of Fixed Assets	12.50	6.92
Assets Written off		-
Proceeds/ Repayment of Loans (Net)	(45.12)	-
Proceeds/ Repayment of Loans from/to Body Corporate (Net)		-
Rent received		-
Increase in long term loans and advances and non current asset		-
Decrease in other long term liabilities and other liabilities		-
Interest Received	29.56	20.08
Net Cash Generated/ (Used) - Investing Activities	(138.41)	(54.27)
C.CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of Shares		-
Payment towards Lease Liability (net)	(30.90)	(29.72)
Repayment of Long-term Borrowings	(123.51)	(127.32)
Proceeds of Long-term Borrowings	66.75	393.43
Proceeds/ Repayment of Short-term Borrowings (Net)	237.55	85.68
Finance Cost Paid	(161.71)	(145.68)
Dividend Paid (Includes amount transferred to investor Education & Protection Fund)		-
Net Cash Generated/ (Used) - Financing Activities	(12.82)	176.39
Net Increase/ (Decrease) in Cash and Cash Equivalents	(113.03)	94.64
Add : Opening Cash and Cash Equivalents	127.18	32.54
Closing Cash and Cash Equivalents	14.15	127.18

for & on behalf of Board


Jay Singh Bardia
(Managing Director)

DIN:00467932

Place: Kolkata

Date: 30th day of May, 2024

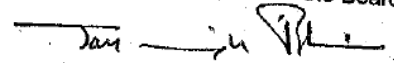
UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31.03.2024

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 30.05.2024
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)

Place : Kolkata.
Date : 30th May 2024

For & on behalf of the Board



(JAY SINGH BARDIA)
Managing Director
DIN : 00467932

P K LUHARUKA AND CO

CHARTERED ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

TO THE BOARD OF DIRECTORS OF KRYPTON INDUSTRIES LIMITED

Report on the audit of the Consolidated Annual Financial Results

Opinion

We have audited the accompanying consolidated annual financial results of Krypton Industries Limited (hereinafter referred to as the "Holding Company") and its subsidiaries (Holding Company and its subsidiary together referred to as "the Group") for the year ended 31 March 2024, attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of other auditor on separate audited financial statement of the subsidiary, the aforesaid consolidated annual financial results:

- a. include the annual financial results of the following entities:

Subsidiaries

"Krypton Europe s.r.o." & "TCB Industries Private Limited"

- b. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- c. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of consolidated net profit and other comprehensive income and other financial information of the Group for the year ended 31 March 2024

P K LUHARUKA AND CO

CHARTERED ACCOUNTANTS

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results* section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us along with the consideration of audit report of the other auditor referred to in sub paragraph (a) of the "Other Matters" paragraph below, is sufficient and appropriate to provide a basis for our opinion on the consolidated annual financial results.

Management's and Board of Directors' Responsibilities for the Consolidated Annual Financial Results

These consolidated annual financial results have been prepared on the basis of the consolidated annual financial statements.

The Holding Company's Management and the Board of Directors are responsible for the preparation and presentation of these consolidated annual financial results that give a true and fair view of the consolidated net profit and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

P K LUHARUKA AND CO

CHARTERED ACCOUNTANTS

The respective Management and Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of each company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated annual financial results by the Management and the Directors of the Holding Company, as aforesaid .

In preparing the consolidated annual financial results, the Management and the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of each company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group is responsible for overseeing the financial reporting process of each company.

Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated annual financial results.

P K LUHARUKA AND CO

CHARTERED ACCOUNTANTS

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the consolidated financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its associates to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated annual financial results, including the disclosures, and whether the consolidated annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

ADDRESS: UNIT NO 1502, 15TH FLOOR, ARCH SQUARE – X2, EP BLOCK, SECTOR V, SALLAKE, KOLKATA 700091
CONTACT: 033 48146933; EMAIL ID: pkluharukaco@gmail.com

P K LUHARUKA AND CO

CHARTERED ACCOUNTANTS

- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group to express an opinion on the consolidated annual financial results. We are responsible for the direction, supervision and performance of the audit of financial information of such entity included in the consolidated financial results of which we are the independent auditors. For the other entity included in the consolidated annual financial results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion. Our responsibilities in this regard are further described in para (a) of the section titled "Other Matters" in this audit report.

We communicate with those charged with governance of the Holding Company included in the consolidated annual financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular No CIR/CFD/CMDI/44/2019 issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

- (a) The consolidated annual financial results include the audited financial results of two subsidiaries, whose financial statements/financial information reflect total assets (before consolidation adjustments) of Rs. 178.13 Lakhs as at 31 March 2024, total revenue (before consolidation adjustments) of Rs. 251.47 Lakhs, total net loss after tax (before consolidation adjustments) of Rs. 39.40 Lakhs and net cash outflows of Rs. 7.56 Lakhs for the year ended on that date, as considered in the consolidated annual financial results, which have been audited by their respective independent auditors. The independent auditors reports on financial statements of these entities have been furnished to us by the management.

P K LUHARUKA AND CO

CHARTERED ACCOUNTANTS

Krypton Europe s.r.o., being the subsidiary, is located outside India whose financial statements and other financial information have been prepared in accordance with accounting principles generally accepted in its respective country and which have been audited by other auditor under generally accepted auditing standards applicable in its respective country. The Holding Company's management has converted the financial statements of such subsidiary located outside India from accounting principles generally accepted in its respective country to accounting principles generally accepted in India. We have audited these conversion adjustments made by the Holding Company's management. Our opinion, in so far as it relates to the balances and affairs of its Subsidiary located outside India is based on the report of such other auditor and the conversion adjustments prepared by the management of the Holding Company and audited by us.

Our opinion on the consolidated annual financial results, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the reports of such auditors and the procedures performed by us are as stated in paragraphs above.

Our opinion on the consolidated annual financial results is not modified in respect of the above matters with respect to our reliance on the work done and the reports the other auditors.

(b) The consolidated annual financial results include the results for the quarter ended 31 March 2024 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

Place: Kolkata

Date: May 30, 2024

**PRADEEP
KUMAR
LUHARUKA**

Digitally signed by
PRADEEP KUMAR
LUHARUKA
Date: 2024.05.30 19:01:57
+05'30'

Pradeep Kumar Luharuka
Membership Number: 055782
UDIN- 24055782BKARHK6275

ADDRESS: UNIT NO 1502, 15TH 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 Audited Results for the Quarter & Year ended March 31, 2024

Particulars		(Rs in Lakhs except EPS)				
		QUARTER ENDED	QUARTER ENDED	QUARTER ENDED	YEAR ENDED	YEAR ENDED
		31-Mar-24	31-Dec-23	31-Mar-23	31-Mar-24	31-Mar-23
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
Income from operations						
1	Revenue from operations					
2	Other income	1,380.66	1,199.96	1,008.42	4,274.40	3,327.70
3	Total Revenue	27.74	5.17	35.71	39.54	42.55
		1,408.40	1,205.13	1,044.13	4,313.94	3,370.25
Expenses						
4	(a) Cost of materials consumed					
	(b) Purchases of stock-in-trade	558.17	308.92	252.24	1,372.03	1,242.46
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1.95)	57.70	(12.65)	55.75	9.24
	(d) Power & Fuel	(45.67)	5.95	203.32	(2.80)	(27.49)
	(e) Employee benefits expense	27.59	25.29	17.67	90.09	79.25
	(f) Finance Cost	179.80	204.44	187.60	687.60	669.98
	(g) Depreciation and amortization expense	50.43	37.27	53.72	161.73	145.68
	(h) Other expenses	38.21	41.57	64.67	162.94	171.67
	Total expenses	520.90	474.81	253.53	1,614.52	984.32
		1,328.48	1,155.95	1,020.10	4,141.86	3,275.11
5	Profit / (Loss) before exceptional & extra ordinary items and Tax (3-4)	79.92	49.18	24.03	172.08	95.14
6	Exceptional items					
7	Profit / (Loss) before extra ordinary items and tax (5-6)	79.92	49.18	24.03	172.08	95.14
8	Tax expense					
9	Net Profit / (Loss) for the period (7-8)	54.43	3.00	(1.12)	58.43	(5.12)
10	Other Comprehensive Income (net of tax Expense)	25.49	46.18	25.15	113.65	100.26
11	Total Comprehensive Income for the period (09+10)	10.41	0.58	3.80	3.31	3.89
12	Paid-up equity share capital (Face Value of Rs. 10 each)	35.90	46.76	28.95	116.96	104.15
13	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	1,469.71	1,469.71	1,469.71	1,469.71	1,469.71
					1,746.09	1,624.82
14	Earnings per share (before and after extraordinary items) (of 10/- each) (not annualised):					
	(a) Basic*	0.24	0.32	0.20	0.80	0.71
	(b) Diluted*	0.24	0.32	0.20	0.80	0.71
	* Not Annualised					

Profit for the year attributable to:

Owners of the company	27.81	46.49	25.69	117.81	102.22
Non-controlling interest	(2.32)	(0.31)	(0.54)	(4.16)	(1.96)
Other Comprehensive Income for the year attributable to:					
Owners of the Company	9.76	1.07	3.65	2.66	3.73
Non - Controlling Interest	0.65	(0.49)	0.15	0.65	0.16
Total Comprehensive Income for the year attributable to:					
Owners of the Company	37.57	46.49	29.34	120.47	105.95
Non - Controlling Interest	(1.67)	(0.31)	(0.39)	(3.51)	(1.80)

For & on behalf of the Board


(JAY SINGH BARDIA)

Managing Director
DIN:00467932

Place : Kolkata

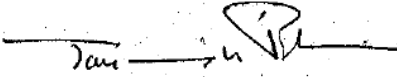
Date: The 30th Day of May, 2024

KRYPTON INDUSTRIES LIMITED
CONSOLIDATED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED

FOR THE QUARTER & YEAR ENDED 31st March 2024

PARTICULARS	QUARTER ENDED	QUARTER ENDED	QUARTER ENDED	Nine months	YEAR ENDED	YEAR ENDED
	Un-audited	Un-audited	Un-audited		Audited	Audited
	31/03/2024	31/12/2023	31.03.2023	31/12/2023	31.03.2024	31.03.2023
A. PRIMARY SEGMENT						
1). Segment Revenue						
a) Tyre, Rim & Wheels	1,425.73	1521.17	1,217.98	3,923.92	5,349.65	4,325.76
b) Footwear			2.63			32.23
c) Hospital Equipments	1,116.47	593.4	374.24	1,110.82	2,227.29	1,110.34
Gross Sales	2,542.20	2,114.57	1,594.85	5,034.74	7,576.94	5,468.33
Less: Inter Segment Revenue	1,161.54	(914.61)	(586.43)	2,141.00	3,302.54	(2,140.63)
External Sales	1,380.66	1,199.96	1,008.42	2,893.74	4,274.40	3,327.70
Net Sales/Income from Operation	1,380.66	1,199.96	1,008.42	2,893.74	4,274.40	3,327.70
2. Segment Results						
Profit/ (Loss) before Tax & Interest						
a) Tyre, Rim & Wheels	263.07	124.62	110.58	363.35	626.42	377.01
b) Footwear	(11.06)	6.22	1.54	(42.59)	(53.67)	(109.41)
c) Hospital Equipments	(121.64)	(44.38)	(33.61)	(117.30)	(238.94)	(26.78)
Total Profit before Tax & Interest	130.35	86.46	78.51	203.46	333.81	240.82
Less : Interest	50.43	37.28	54.48	111.30	161.73	145.68
Profit before Tax	79.92	49.18	24.03	92.16	172.08	95.14
B. CAPITAL EMPLOYED						
(Segment Assets-Segment Liabilities)						
a) Tyre, Rim & Wheels	2,079.60	2,348.81	2,057.82	2,348.81	2,079.60	2,057.82
b) Footwear	897.40	873.96	845.47	873.96	897.40	845.47
c) Hospital Equipments	1,086.32	1,130.83	1,097.42	1,130.83	1,086.32	1,097.42
	4,063.32	4,353.60	4,000.71	4,353.60	4,063.32	4,000.71

For & on behalf of the Board



(JAY SINGH BARDIA)
Managing Director
DIN:00467932

Place : Kolkata

Date : The 30th Day of May, 2024.

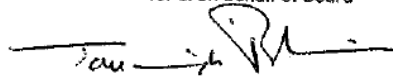
KRYPTON INDUSTRIES LIMITED

Statement of Assets & Liabilities

Rs(in Lakhs)

Particulars		As on 31.03.2024	As on 31.03.2023
ASSETS			
1	Non-Current Assets		
	(a) Property, Plant and Equipment	1519.94	1,546.39
	(b) Right of use Assets	11.22	38.90
	(c) Capital Work-In-Progress	-	-
	(c) Financial Assets	-	-
	(i) Investments	18.29	16.04
	(ii) Long term Loans	255.63	232.16
	(iii) Other Financial Assets	48.45	39.86
	(d) Non-Current Tax Assets	75.27	53.97
	(e) Other non-current assets	63.43	60.82
	Sub total non current Assets	1,992.23	1,988.14
2	Current Assets		
	(a) Inventories	1,722.99	1,579.37
	(b) Financial Assets	-	-
	(i) Investments	-	-
	(ii) Trade Receivables	864.87	694.84
	(iii) Cash & Cash Equivalents	46.48	142.19
	(iv) Bank Balances Other than (iii) above	33.21	36.58
	(v) Short Term Loans	54.85	33.20
	(vi) Other Financial assets	19.70	28.26
	(c) Current Tax Assets	437.59	355.37
	(d) Other current Assets	481.21	495.90
	Sub total current Assets	3,660.90	3,365.71
	Total Assets	5,653.13	5,353.85
EQUITY AND LIABILITIES			
1	Equity		
	(a) Equity share capital	1,469.71	1,469.71
	(b) Other Equity	1,745.31	1,624.83
	(c) Non-controlling Interest	(19.87)	(6.64)
	Sub Total Equity	3,195.15	3,087.90
2	Liabilities		
	Non-Current Liabilities		
	(a) Financial Liabilities: Borrowings		
	(i) Borrowings	667.20	724.43
	(ii) Other Financial Liabilities	11.22	12.93
	(iii) Lease Liabilities	11.22	12.93
	(b) Long Term Provisions	74.92	71.18
	(c) Deferred tax Liabilities(net)	114.83	104.26
	(d) Other non-current liabilities - -	-	-
	Sub Total-Non Current Liabilities	868.17	912.80
3	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	968.21	730.66
	(ii) Trade payables	-	-
	Total Dues to Micro & Small Enterprise	58.62	79.19
	Total due other than Micro & Small Enterprise	233.02	235.45
	(iii) Other financial liabilities	151.28	159.48
	(iv) Lease Liability	1.08	30.27
	(b) Other current liabilities	55.61	58.79
	(c) Current tax liabilities (Net)	67.08	23.75
	(d) Provisions	54.91	35.56
	Sub Total Current Liabilities	1,589.81	1,353.15
	Total Equity and liabilities	5,653.13	5,353.85

for & on behalf of Board



(Jay Singh Bardia)
Managing Director
DIN:00467932

Place: Kolkata
Date: 30th May, 2024

KRYPTON INDUSTRIES LIMITED

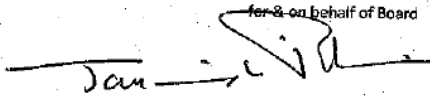
Statement of Consolidated Cash Flow Statement for the year ended 31st March, 2024

	As At 31.03.24 (Rs.in Lakhs)	As At 31.03.23 (Rs.in Lakhs)
A.CASH FLOW FROM OPERATING ACTIVITIES		
Profit before Tax	172.08	95.15
Adjustment for:		
Finance Costs		
Unrealized Foreign exchange gain/(loss)	161.73	145.88
Provision for expected credit loss on receivables	5.15	(1.71)
Depreciation and Amortization Expenses	29.41	26.17
Other Income	162.94	171.67
Current Service Cost for Gratuity	(7.74)	(20.46)
Rental Income	6.86	5.87
Liabilities/Provisions written back		
Interest Income	(11.29)	(2.27)
Profit on Sale of Assets	(29.56)	(20.08)
Net (gain)/loss on fair value changes of Investments measured at FVTPL	4.31	3.11
Operating profit before working capital changes	(2.24)	(2.02)
Changes in working Capital:	491.65	401.10
Inventories		
Trade and other Receivables	(143.62)	(117.93)
Trade and other Payables	(170.03)	73.34
(Increase)/Decrease in Loans	(23.00)	(162.42)
(Increase)/Decrease in Financial Assets	(45.12)	(46.16)
(Increase)/Decrease in other Assets	3.34	(13.79)
Increase/(Decrease) in other Financial Liabilities	(64.32)	(137.76)
Increase/(Decrease) in other Liabilities	(8.20)	(48.67)
Increase/(Decrease) in Lease Liabilities	50.72	27.32
Increase/(Decrease) in Provisions	(30.90)	5.95
	23.10	(4.85)
Cash generation from Operation	83.62	(20.84)
Payment of Direct Taxes (net)	15.00	18.95
Net Cash generated/ (used) - Operating Activities	68.62	(39.79)
B.CASH FLOW FROM INVESTMENT ACTIVITIES		
Purchase of Fixed Assets	-128.36	(138.78)
Capital work in progress		
Sale of Fixed Assets	12.50	6.92
Assets Written off		
Transaction with Non-Controlling Interest		
Proceeds/ Repayment of Short-Term Loans (Net)	9.74	22.44
Proceeds/ Repayment of Loans from/to Body Corporate (Net)	-45.12	
Others		
Purchase of investments	-24.82	
Rent received	-4.99	(2.00)
Interest Received		
	29.56	20.08
Net Cash Generated/ (Used) - Investing Activities	(151.49)	(91.34)
C.CASH FLOW FROM FINANCING ACTIVITIES		
Payment towards Lease Liability (net)	-30.90	(29.72)
Repayment of Long-term Borrowings	-123.51	(127.32)
Proceeds of Long-term Borrowings	66.75	393.43
Proceeds/ Repayment of Short-term Borrowings (Net)	237.55	85.68
Finance Cost Paid	(161.73)	(145.68)
Net Cash Generated/ (Used) - Financing Activities	(12.84)	176.39
Net Increase/ (Decrease) in Cash and Cash Equivalents	(95.71)	45.26
Add: Opening Cash and Cash Equivalents	142.19	96.93
Closing Cash and Cash Equivalents	46.48	142.19

1.The Cash Flow Statement has been prepared under the indirect method as set out in Accounting Standard (AS) 3 "Cash Flow Statement" as specified in the Companies (Accounting Standard) Rule 2008.

2.Figures have been regrouped/ rearranged wherever necessary.

for & on behalf of Board



(JAY SINGH BARDIA)

Managing Director

DIN: 00467932

Place: Kolkata

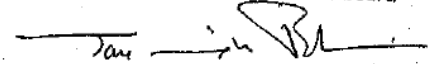
Date : The 30th Day of May , 2024

UN-AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31.03.2024

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 30.05.2024
- 2 The Consolidated result include results of its subsidiary Krypton Europe SRO and TCB Industries Private Limited
- 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)

For & on behalf of the board



(JAY SINGH BARDIA)

Managing Director

DIN:00467932

Place: Kolkata

Date: 30 th May, 2024