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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:14.11.2024

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 half year ended 30.09.2024 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., 14th November, 2024 at 4:00 P.M, inter alia has taken the following decisions:

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 4:00 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 Half Year ended 30th September, 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 half year ended 30th September, 2024 and 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.

Appointment of Chief Financial Officer (CFO) of the Company: -

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements), we hereby inform that based on the recommendation of the Nomination & Remuneration Committee the Board of Directors at its meeting held on 14th November, 2024, has appointed Mr. Siddhartha Bardia, as Chief Financial Officer (CFO) of the Company with effect from 14th November, 2024. brief profile of Mr. Bardia is enclosed. The necessary disclosure pursuant to Regulation 30 is enclosed as "Annexure- B".



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The Meeting of the Board of Directors commenced at 04:00 PM and concluded at 6:30 P.M.

Kindly acknowledge and update it in records.

Thanking you,

**Your faithfully,
for KRYPTON INDUSTRIES LIMITED**

PRIYA
AGARWAL

Digitally signed by
PRIYA AGARWAL
Date: 2024.11.14
18:30:41 +05'30'

Priya Agarwal
Company Secretary & Compliance Officer

CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON UNAUDITED STANDALONE FINANCIAL RESULTS OF KRYPTON INDUSTRIES LIMITED FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024 PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (' LISTING REGULATIONS')

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

1. We have reviewed the accompanying statement of unaudited Standalone financial results of KRYPTON INDUSTRIES LIMITED for the quarter and Half-year ended September 30, 2024 together with notes thereon ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations")
2. This statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting' ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited Standalone financial results prepared in accordance with applicable Indian Accounting Standard and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Kolkata
Date: 14/11/2024



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

Pravin Luharuka

Pravin Luharuka
PARTNER

(Membership No. 302122)
UDIN-24302122BKALWU2462

KRYPTON INDUSTRIES LTD.

CIN : L25199WB1990PLC048791

Regd. Office: Banganagar, Diamond Harbour Road, Falta, Fatehpur, South 24 Parganas, 743513

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

Statement of Standalone Un-Audited Results for the Quarter & Half year ended September 30, 2024

(Rs in lakhs except EPS)

	Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations	1,121.74	1,088.98	930.70	2,210.72	1,630.73	4,137.37
2	Other income	2.14	1.31	0.30	3.45	0.54	31.81
3	Total Revenue	1,123.88	1,090.29	931.00	2,214.17	1,631.27	4,169.18
4	Expenses						
	(a) Cost of materials consumed	172.92	303.36	230.80	476.28	503.94	1,372.03
	(b) Purchases of stock-in-trade	151.62	0.67	-	152.29	-	52.13
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(8.51)	0.22	7.13	(8.29)	(7.68)	(38.15)
	(d) Power & Fuel	20.08	25.32	18.46	45.40	34.46	84.93
	(e) Employee benefits expense	150.28	158.02	167.23	308.30	282.26	627.37
	(f) Finance Cost	41.01	38.04	38.26	79.05	73.05	161.71
	(g) Depreciation and amortization expense	41.73	41.72	41.58	83.45	83.16	154.43
	(h) Other expenses	490.53	461.44	378.55	951.97	579.69	1,543.55
	Total expenses	1,059.66	1,028.79	882.01	2,088.45	1,548.88	3,958.00
5	Profit / (Loss) before exceptional items & Tax (3-4)	64.22	61.50	48.99	125.72	82.39	211.18
6	Exceptional Items	-	-	-	-	-	-
7	Profit / (Loss) before tax (5 - 6)	64.22	61.50	48.99	125.72	82.39	211.18
8	Tax expense	18.00	13.00	5.00	31.00	1.00	58.43
9	Net Profit / (Loss) for the period (7- 8)	46.22	48.50	43.99	94.72	81.39	152.75
10	Other Comprehensive Income	-	-	-	-	-	(3.15)
11	Total Comprehensive Income for the period (09+10)	46.22	48.50	43.99	94.72	81.39	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*	0.31*	0.33*	0.30*	0.64*	0.55*	1.02
	(b) Diluted*	0.31*	0.33*	0.30*	0.64*	0.55*	1.02
	* Not Annualised						

for & on behalf of the Board
Krypton Industries Ltd.

SIGNED FOR IDENTIFICATION BY

P. K. LUHAUKA AND CO.
KOLKATA

(JAY SINGH BARDIA) Director

Managing Director

DIN: 00467932

Place : Kolkata

Date: 14th Day of November, 2024

KRYPTON INDUSTRIES LIMITED

STANDALONE SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED
FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2024

(Rs in lakhs)

PARTICULARS	QUARTER ENDED			HALF YEAR		YEAR ENDED
	Un-audited			Un-audited		Audited
	30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24
A.PRIMARY SEGMENT						
1). Segment Revenue						
a) Tyre, Rim & Wheels	746.08	823.79	1,290.16	1,569.87	2,273.72	5212.62
b) Footwear	-	-	-	-	-	0
c) Hospital Equipments	1,003.63	1,338.45	298.43	2,342.08	517.42	2227.29
Gross Sales	1,749.71	2,162.24	1,588.59	3,911.95	2,791.14	7,439.91
Less: Inter Segment Revenue	627.97	1,073.26	657.89	1,701.23	1,160.41	3,302.54
Net Sales/Income from Operation	1,121.74	1,088.98	930.70	2,210.72	1,630.73	4,137.37
2. Segment Results						
Profit/ (Loss) before Tax & Interest						
a) Tyre, Rim & Wheels	56.88	89.81	161.12	146.69	277.17	665.5
b) Footwear	(18.23)	(16.49)	(36.06)	(34.72)	(48.81)	(53.67)
c) Hospital Equipments	66.58	26.22	(37.81)	92.80	(72.92)	(238.94)
Total Profit before Tax & Interest	105.23	99.54	87.25	204.77	155.44	372.89
Less : Interest	41.01	38.04	38.26	79.05	73.05	161.71
Profit before Tax	64.22	61.50	48.99	125.72	82.39	211.18
3. CAPITAL EMPLOYED						
(Segment Assets-Segment Liabilities)						
a) Tyre,Rim & Wheels	2,065.64	2,063.44	2,505.78	2,065.64	2,505.78	1999.55
b) Footwear	865.24	964.54	896.73	865.24	896.73	897.4
c) Hospital Equipments	1,026.14	1,014.91	617.79	1,026.14	617.79	1086.32
	3,957.02	4,042.89	4,020.30	3,957.02	4,020.30	3,983.27

for & on behalf of the Board
Krypton Industries Ltd.

Jay 

Managing Director
(JAY SINGH BARDIA)

Managing Director

DIN: 00467932

SIGNED FOR IDENTIFICATION BY


P. K. LUHAR AND CO.
KOLKATA

Place : Kolkata

Date:14th Day of November , 2024

KRYPTON INDUSTRIES LIMITED
STANDALONE STATEMENT OF ASSETS AND LIABILITIES

	PARTICULARS	Standalone (Rs. in Lacs)	
		As at 30/09/2024	As at 31/03/2024
I	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipment	1,593.93	1,458.12
	(b) Right of Use Assets	69.18	11.22
	(c) Capital Work-in Progress	-	-
	(d) Goodwill	-	-
	(e) Financial Assets		
	(i) Investments	54.43	51.43
	(ii) Trade receivables	-	-
	(iii) Long term Loans	321.11	255.63
	(f) Other Financial assets	98.65	48.45
	(g) Non-current Tax Assets	94.41	75.27
	(h) Other Non-current Assets	53.22	63.43
	Sub-total - Non-current assets	2,284.93	1,963.55
2	Current assets		
3	(a) Inventories	1,766.11	1,659.54
	(b) Financial assets		
	(i) Investments	-	-
	(ii) Trade Receivables	869.24	885.93
	(iii) Cash and cash equivalents	176.47	14.51
	(iv) Bank Balances Other than (iii) above	33.26	33.21
	(v) Short term Loans	83.96	54.85
	(c) Other Financial assets	-	14.32
	(d) current Tax Assets	441.96	433.74
	(e) Others Current assets	529.54	480.33
	Sub-total - Current Assets	3,900.54	3,576.44
	Total Assets	6,185.47	5,539.99
II	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity share capital	1,469.71	1,469.71
	(b) Other Equity	1,593.71	1,645.94
	Sub Total Equity	3,063.42	3,115.65
2	Liabilities		
	Non- Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	652.54	666.68
	(ii) other Financial Liabilities	-	-
	(iii) Non-current Lease Liability	58.83	11.22
	(b) Provisions	61.40	74.92
	(c) Deferred tax Liabilities (net)	120.83	114.83
	(d) Other non-current liabilities	-	-
	Sub Total-Non Current Liabilities	893.60	867.65
3	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1,254.50	968.21
	(ii) Trade Payables		
	- Payable to Micro, Small and Medium Enterprises	-	58.62
	- Payable to Entities (Other than Micro, Small and Medium Enterprises)	479.32	216.95
	(iii) Other financial liabilities	137.63	143.22
	(iv) Current Lease Liability	12.49	1.08
	(b) Other Current liabilities	207.25	46.60
	(c) Current tax liabilities (net)	101.75	67.08
	(d) Provisions	35.51	54.93
	Sub Total Current Liabilities	2,228.45	1,556.69
	Total Equity and Liabilities	6,185.47	5,539.99

for & on behalf of the board
Krypton Industries Ltd.

Jay Singh Bardia
(JAY SINGH BARDIA)

Managing Director
DIN:00467932

Place : Kolkata.

Date:14th Day of November , 2024

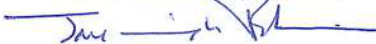
SIGNED FOR IDENTIFICATION BY
P. K. LUHAKA
P. K. LUHAKA AND CO.
KOLKATA

KRYPTON INDUSTRIES LIMITED

Standalone Cash Flow Statement for the period ended 30th September, 2024

	(Rs. in lakhs)	
	As At 30.09.2024	As At 30.09.2023
A.CASH FLOW FROM OPERATING ACTIVITIES		
Profit before Tax	125.72	82.39
Adjustment for :		
Finance Costs	79.05	73.05
Depreciation and Amortization Expenses	83.45	83.16
Other Income	3.45	(0.54)
Operating profit before working capital changes	291.67	238.06
Changes in working Capital:		
Inventories	(106.57)	(151.81)
Trade and other Receivables	16.69	(104.75)
Trade and other Payables	203.75	(49.22)
(Increase)/Decrease in Loans	-	(46.09)
(Increase)/Decrease in Financial Assets	(35.88)	(165.09)
(Increase)/Decrease in other Assets	(84.26)	95.37
Increase/(Decrease) in other Financial Liabilities	(5.59)	(33.04)
Increase/(Decrease) in other Liabilities	62.28	71.26
Increase/(Decrease) in Provisions	(32.94)	(0.17)
Increase/(Decrease) in Lease Liabilities	59.02	10.82
Cash generation from Operation	368.17	(134.66)
Payment of Direct Taxes (net)	24.50	
Net Cash generated/ (used) - Operating Activities	343.67	(134.66)
B.CASH FLOW FROM INVESTMENT ACTIVITIES		
Purchase of Fixed Assets	(277.22)	(36.54)
Sale of Fixed Assets	-	12.50
Purchase of Investments	(3.00)	-
Proceeds/ Repayment of Short-Term Loans (Net)	(29.11)	-
Proceeds/ Repayment of Loans from/to Body Corporate (Net)	(65.48)	-
Net Cash Generated/ (Used) - Investing Activities	(374.81)	(24.04)
C.CASH FLOW FROM FINANCING ACTIVITIES		
Payments towards Lease Liability(Net)	(4.53)	-
Proceeds/Repayment of Long-term Borrowings	(14.14)	174.45
Proceeds/ Repayment of Short-term Borrowings (Net)	286.29	-
Finance Cost Paid	(74.52)	(73.05)
Net Cash Generated/ (Used) - Financing Activities	193.10	101.40
Net Increase/ (Decrease) in Cash and Cash Equivalents	161.96	(57.30)
Add : Opening Cash and Cash Equivalents	14.51	127.17
Closing Cash and Cash Equivalents	176.47	69.87

Krypton Industries Ltd.
For & on behalf of the board




Managing Director
(JAY SINGH BARDIA)

Managing Director
DIN:00467932

Place : Kolkata.

Date:14th Day of November , 2024

SIGNED FOR IDENTIFICATION BY


P. K. LUHAKURA AND CO.
KOLKATA

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30.09.2024


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 14.11.2024
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 : 14th November 2024

For & on behalf of the Board
Krypton Industries Ltd.



(JAY SINGH BARDIA)
Managing Director

Managing Director

DIN : 00467932



INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON UNAUDITED CONSOLIDATED FINANCIAL RESULTS OF KRYPTON INDUSTRIES LIMITED FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024 PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (' LISTING REGULATIONS')

TO THE BOARD OF DIRECTORS OF
KRYPTON INDUSTRIES LIMITED

1. We have reviewed the accompanying statement of unaudited Consolidated financial results of KRYPTON INDUSTRIES LIMITED ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group") for the quarter and half year ended 30th September 2024 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This statement, which is the responsibility of the Parent's Management and has been approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a conclusion on these financial statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities
Subsidiaries: a. Krypton Europe s.r.o. & b. TCB Industries Private Limited
5. 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.



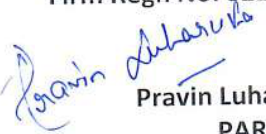
6. The Statement includes subsidiaries' total assets of Rs. 117.05 Lakhs (before consolidation adjustments) as at 30th September, 2024, total revenues of Rs. 83.04 Lakhs (before consolidation adjustments) and Rs. 22.68 (before consolidation adjustments) and total net profit after tax/ total comprehensive income of Rs. 0.22 Lakhs (before consolidation adjustments) and Rs. (8.88) Lakhs (before consolidation adjustments) for the quarter ended 30th September 2024 and for the half year ended 30th September, 2024 as considered in the unaudited consolidated financial results based on their interim financial information which have not been reviewed. According to the information and explanations given to us by the Parent's management, these interim financial information are not material to the Group.

Our conclusion on the Statement is not modified in respect of the above matter.

Place: Kolkata
Date: 14/11/2024



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


Pravin Luharuka
PARTNER

(Membership No. 302122)
UDIN-24302122BKALWV9739

KRYPTON INDUSTRIES LTD.

CIN : L25199WB1990PLC048791

Regd. Office: banganagar, Diamond Harbour Road, Falta, Fatehpur, South 24 Parganas, 743513

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

Statement of Consolidated Unaudited Results for the Quarter and Half year ended September 30, 2024

(Rs in Lakhs)

	Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Income from operations						
1	Revenue from operations	1,144.86	1,140.28	916.4	2,285.14	1,693.78	4,274.40
2	Other income	4.13	1.53	3.32	5.66	6.63	39.54
3	Total Revenue	1148.99	1,141.81	919.72	2,290.80	1,700.41	4,313.94
	Expenses						
	(a) Cost of materials consumed	172.92	303.36	230.8	476.28	503.94	1,372.03
	(b) Purchases of stock-in-trade	156.63	11.92	-14.31	168.55	-	55.75
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	4.11	34.05	13.61	38.16	36.92	(2.80)
	(d) Power & Fuel	20.09	25.82	20.45	45.91	37.21	90.09
	(e) Employee benefits expense	150.33	164.82	177.52	315.15	303.36	687.60
	(f) Finance Cost	41.81	38.04	38.94	79.85	74.03	161.73
	(g) Depreciation and amortization expense	43.81	43.81	41.58	87.62	83.16	162.94
	(h) Other expenses	494.93	467.52	396.43	962.43	618.81	1,614.52
	Total expenses	1,084.63	1,089.34	905.02	2,173.97	1,657.43	4,141.86
5	Profit / (Loss) before exceptional & extra ordinary items and Tax (3-4)	64.36	52.47	14.70	116.83	42.98	172.08
6	Exceptional Items	-	-	-	-	-	-
7	Profit / (Loss) before extra ordinary items and tax (5 - 6)	64.36	52.47	14.70	116.83	42.98	172.08
8	Tax expense	18.00	13.00	5.00	31.00	1.00	58.43
9	Net Profit / (Loss) for the period (7- 8)	46.36	39.47	9.70	85.83	41.98	113.65
10	Other Comprehensive Income (net of tax Expense)	-	-	(7.10)	-	(7.10)	3.31
11	Total Comprehensive Income for the period (09+10)	46.36	39.47	2.60	85.83	34.88	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*	*0.31	*0.27	*0.02	*0.58	*0.24	0.8
	(b) Diluted*	*0.31	*0.27	*0.02	*0.58	*0.24	0.8
	* Not Annualised						
	Profit for the year attributable to:						
	Owners of the company	46.36	40.37	10.72	86.73	43.51	117.81
	Non-controlling interest	-	(0.90)	(1.02)	(0.90)	(1.53)	(4.16)
	Other Comprehensive Income for the year attributable to:						
	Owners of the Company	-	-	(7.10)	-	(7.10)	2.66
	Non - Controlling Interest	-	-	-	-	-	0.65
	Total Comprehensive Income for the year attributable to:						
	Owners of the Company	46.36	40.37	3.62	86.73	36.41	120.47
	Non - Controlling Interest	-	(0.90)	(1.02)	(0.90)	(1.53)	(3.51)

For & on behalf of the Board
Krypton Industries Ltd.

Place : Kolkata
Date: 14th Day of November , 2024

SIGNED FOR IDENTIFICATION BY

P. K. LAHA AND CO.
KOLKATA


Managing Director
DIN:00467932

KRYPTON INDUSTRIES LIMITED

CONSOLIDATED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER 2024

PARTICULARS	QUARTER ENDED			HALF YEAR		YEAR ENDED
	Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
A.PRIMARY SEGMENT						
1). Segment Revenue						
a) Tyre, Rim & Wheels	686.16	883.72	1341.85	1,569.88	2,402.75	5,349.65
b) Footwear				-		
c) Hospital Equipments	1,086.67	1338.45	298.43	2,425.12	517.42	2,227.29
Gross Sales	1,772.83	2,222.17	1,640.28	3,995.00	2,920.17	7,576.94
Less: Inter Segment Revenue	627.97	1,081.89	723.87	1,709.86	1,226.39	3,302.54
Net Sales/Income from Operation	1,144.86	1,140.28	916.41	2,285.14	1,693.78	4,274.40
2. Segment Results						
Profit/ (Loss) before Tax & Interest						
a) Tyre, Rim & Wheels	65.91	80.78	127.8	146.69	238.73	626.42
b) Footwear	-18.23	(16.49)	-36.06	(34.72)	(48.81)	(53.67)
c) Hospital Equipments	58.49	26.22	-37.81	84.71	(72.92)	(238.94)
Total Profit before Tax & Interest	106.17	90.51	53.93	196.68	117.00	333.81
Less : Interest	41.81	38.04	39.23	79.85	74.02	161.73
Profit before Tax	64.36	52.47	14.70	116.83	42.98	172.08
3. CAPITAL EMPLOYED						
(Segment Assets-Segment Liabilities)						
a) Tyre,Rim & Wheels	2065.64	2166.93	2581.14	2065.64	2581.14	2,079.60
b) Footwear	865.24	964.54	896.73	865.24	896.73	897.40
c) Hospital Equipments	1104.79	1014.91	617.79	1104.79	617.79	1,086.32
	4,035.67	4,146.38	4,095.66	4,035.67	4,095.66	4,063.32

For & on behalf of the Board

Krypton Industries Ltd.

Jay Singh Bardia

**Managing Director
(JAY SINGH BARDIA)**

Managing Director

DIN:00467932

SIGNED FOR IDENTIFICATION BY
P. K. LUHA
P. K. LUHA & CO
KOLKATA

Place : Kolkata

Date :14th Day of November , 2024

KRYPTON INDUSTRIES LIMITED

	PARTICULARS	Consolidated (Rs. In Lacs)	
		As at 30/09/2024	As at 31/03/2024
I	ASSETS		
1	Non-current assets		
	(a) Property ,Plant and Equipment	1,653.86	1,519.94
	(b) Right of Use Assets	69.18	11.22
	(c) Capital Work-in Progress	-	-
	(d) Goodwill	-	-
	(e) Financial Assets		
	(i) Investments	21.29	18.29
	(ii) Trade recievables	-	-
	(iii) Long term Loans	321.11	255.63
	(f) Deferred Tax Assets	-	-
	(g) Other Financial assets	98.65	48.45
	(h) Non-current Tax Assets	94.41	75.27
	(l) Other Non-current Assets	53.21	63.43
	Sub-total - Non-current assets	2,311.71	1,992.23
2	Current assets		
3	(a) Inventories	1,787.89	1,722.99
	(b) Financial assets		
	(i) Investments	-	-
	(ii) Trade Receivables	885.69	864.87
	(iii) Cash and cash equivalents	195.36	46.48
	(iv) Bank Balances Other than (iii) above	33.26	33.21
	(v) Short term Loans	83.96	54.85
	(c) Other Financial assets	-	19.70
	(d) current Tax Assets	441.96	437.59
	(e) Others Current assets	529.55	481.22
	Sub-total - Current Assets	3,957.67	3,660.91
	Total Assets	6,269.38	5,653.14
II	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity share capital	1,469.71	1,469.71
	(b) Other Equity	1,832.04	1,745.31
	(c) Non-Controlling Interest	(159.68)	(19.89)
	Sub Total Equity	3,142.07	3,195.13
2	Liabilities		
	Non- Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	652.54	667.20
	(ii) other Financial Liabilities	-	-
	(iii) Non -current Lease Liability	58.83	11.22
	(b) Provisions	61.40	74.92
	(c) Deferred tax Liabilities(net)	120.83	114.83
	(d) Other non-current liabilities	-	-
	Sub Total-Non Current Liabilities	893.60	868.17
3	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1,254.50	968.21
	(ii) Trade Payables		
	- Payable to Micro, Small and Medium Enterprises	-	58.62
	- Payable to Entities (Other than Micro, Small and Medium Enterprises)	480.06	233.02
	(iii) Other financial liabilities	137.63	151.28
	(iv) Current Lease Liability	12.49	1.08
	(b) Other Current liabilities	209.36	55.62
	(c) Current tax liabilities(net)	104.16	67.08
	(d) Provisions	35.51	54.93
	Sub Total Current Liabilities	2,233.71	1,589.84
	Total Equity and Liabilities	6,269.38	5,653.14

Krypton Industries Ltd.

for & on behalf of the board

(JAY SINGH BARDIA)

Managing Director

DIN:00467932

Place : Kolkata.

Date : 14th November 2024

SIGNED FOR IDENTIFICATION BY

P. K. LUHARIA AND CO.
KOLKATA

KRYPTON INDUSTRIES LIMITED

Consolidated Cash Flow Statement for the period ended 30th September, 2024

	(Rs. in lakhs)	
	As At 30.09.2024	As At 30.09.2023
A.CASH FLOW FROM OPERATING ACTIVITIES		
Profit before Tax	116.83	42.98
Adjustment for :		
Finance Costs	79.85	74.03
Depreciation and Amortization Expenses	87.62	83.16
Other Income	5.66	(6.63)
Operating profit before working capital changes	289.96	193.54
Changes in working Capital:		
Inventories	-64.90	(109.83)
Trade and other Receivables	-20.82	(149.72)
Trade and other Payables	188.42	(34.10)
(Increase)/Decrease in Loans	-	(46.09)
(Increase)/Decrease in Financial Assets	(30.50)	(165.09)
(Increase)/Decrease in other Assets	(74.20)	137.77
Increase/(Decrease) in other Financial Liabilities	(13.65)	(30.97)
Increase/(Decrease) in other Liabilities	57.78	71.21
Increase/(Decrease) in Provisions	(32.94)	10.82
Increase/(Decrease) in Lease Liabilities	59.02	(0.17)
Cash generation from Operation	358.17	(122.63)
Payment of Direct Taxes (net)	24.50	-
Net Cash generated/ (used) - Operating Activities	333.67	(122.63)
B.CASH FLOW FROM INVESTMENT ACTIVITIES		
Purchase of Fixed Assets	(279.50)	(42.20)
Sale of Fixed Assets	-	12.50
Purchase of Investments	(3.00)	-
Proceeds/ Repayment of Short-Term Loans (Net)	(29.11)	-
Proceeds/ Repayment of Loans from/to Body Corporate (Net)	(65.48)	-
Transaction with Non-Controlling Interest	0	1.53
Net Cash Generated/ (Used) - Investing Activities	(377.09)	(28.17)
C.CASH FLOW FROM FINANCING ACTIVITIES		
Payments towards Lease Liability(Net)	(4.53)	-
Proceeds/Repayment of Long-term Borrowings	(14.14)	34.31
Proceeds/ Repayment of Short-term Borrowings (Net)	286.29	140.14
Finance Cost Paid	(75.32)	(74.03)
Dividend Paid (includes amount transferred to Investor Education & Protection Fund)	-	-
Net Cash Generated/ (Used) - Financing Activities	192.30	100.42
Net Increase/ (Decrease) in Cash and Cash Equivalents	148.88	(50.38)
Add : Opening Cash and Cash Equivalents	46.48	142.19
Closing Cash and Cash Equivalents	195.36	91.81

for & on behalf of the board
Krypton Industries Ltd.



Managing Director
(JAY SINGH BARDIA)

Managing Director
DIN:00467932

SIGNED FOR IDENTIFICATION BY

P. K. LUHAKUTA AND CO.
KOLKATA

Place : Kolkata.

Date : 14th November 2024

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30.09.2024

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 14.11.2024
- 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.
- 6 The Purpose of Opening the subsidiary in CZECK 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 CZECK Republic subsidiary
- 7 The Financial results are also available for perusal at Parent's websites of BSE(www.bseindia.com)

Place : Kolkata.
Date : 14th November 2024



For & on behalf of the Board
Krypton Industries Ltd.

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

Annexure- B

Sl No.	Particulars	Disclosures
1	Name	Mr. Siddhartha Bardia
2	Reason for Change	Due to Casual Vacancy
3	Date of Appointment	14.11.2024
4	Brief Profile (in case of appointment)	Mr. Bardia, aged 26 years, a BALLB. (Hons.) graduate, specialization in Corporate and Securities Law and has been associated with the company for a period of 2 years with Accounts & Finance Department.
5	Disclosure of Relationship between Directors (in case of appointment of a director)	Son of Managing Director Mr. Jay Singh Bardia

for **KRYPTON INDUSTRIES LIMITED**

PRIYA

AGARWAL

Digitally signed by
PRIYA AGARWAL
Date: 2024.11.14
18:05:02 +05'30'

Priya Agarwal

Company Secretary & Compliance Officer