

Date: 14.12.2017

<b>TO,</b>	
<b>The Bombay Stock Exchange Ltd</b> Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai-400001	<b>The Calcutta Stock Exchange Association Ltd</b> Department of Corporate Services 7, Lyons Range Kolkata-700001

Dear Sir,

**Sub: Submission of the Un-audited Financial Results along with the Limited Review Report for the quarter and half year ended 30.09.2017 under Regulations 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015**

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

With reference to above the Board of Directors of the Company in its meeting held today at 4 P.M. has duly considered, approved and taken into records the Standalone Un-audited Financial Results set out in compliance with the Indian Accounting Standards (Ind AS) for the quarter and half year ended 30<sup>th</sup> September, 2017.

A copy of the same along with the Limited Review Report is attached herewith for your records and reference.

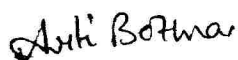
The Meeting of the Board of Directors commenced at 4 P.M. and concluded at 5.00 P.M.

Kindly acknowledge and update in your records.

Thanking You,

Yours faithfully,

For Krypton Industries Ltd



Arti Bothra  
(Company Secretary)

# KRYPTON INDUSTRIES LTD.

CIN : L25199WB1990PLC048791

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

## Statement of Standalone Un-Audited Results for the Quarter & Half year ended September 30, 2017

(Rs. In Lakhs)

	Particulars	QUARTER ENDED			HALF YEAR ENDED	
		30-Sep-17	30-Jun-17	30-Sep-16	30-Sep-17	30-Sep-16
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
1	Revenue from operations	702.02	749.16	827.28	1,451.18	1,723.13
2	Other income	19.09	6.33	13.34	25.42	17.91
3	<b>Total Revenue</b>	<b>721.11</b>	<b>755.49</b>	<b>840.62</b>	<b>1,476.60</b>	<b>1,741.04</b>
4	<b>Expenses</b>					
	(a) Cost of materials consumed	314.98	363.74	379.27	678.72	885.00
	(b) Purchases of stock-in-trade	35.80	-	-	35.80	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	3.66	(3.91)	26.70	(0.25)	(37.74)
	(d) Power & Fuel	25.78	26.49	27.71	52.27	58.89
	(e) Employee benefits expense	162.49	157.32	203.44	319.81	349.94
	(f) Finance Cost	46.11	42.39	43.46	88.50	88.91
	(g) Depreciation and amortization expense	38.00	38.00	32.00	76.00	64.00
	(h) Other expenses	93.34	164.60	211.58	257.94	457.91
	<b>Total expenses</b>	<b>720.16</b>	<b>788.63</b>	<b>924.16</b>	<b>1,508.79</b>	<b>1,866.91</b>
5	<b>Profit / (Loss) before exceptional items &amp; Tax (3-4)</b>	<b>0.95</b>	<b>(33.14)</b>	<b>(83.54)</b>	<b>(32.19)</b>	<b>(125.87)</b>
6	Exceptional Items	-	-	-	-	0
7	<b>Profit / (Loss) before tax (5 - 6)</b>	<b>0.95</b>	<b>(33.14)</b>	<b>(83.54)</b>	<b>(32.19)</b>	<b>(125.87)</b>
8	Tax expense	(2.00)	(2.00)	(2.00)	(4.00)	(4.00)
9	<b>Net Profit / (Loss) for the period (7- 8)</b>	<b>2.95</b>	<b>(31.14)</b>	<b>(81.54)</b>	<b>(28.19)</b>	<b>(121.87)</b>
10	Other Comprehensive Income	-	-	-	-	-
11	<b>Total Comprehensive Income for the period ( 09+10)</b>	<b>2.95</b>	<b>(31.14)</b>	<b>(81.54)</b>	<b>(28.19)</b>	<b>(121.87)</b>
12	<b>Paid-up equity share capital (Face Value of Rs. 10 each)</b>	<b>1,469.71</b>	<b>1,469.71</b>	<b>1,469.71</b>	<b>1,469.71</b>	<b>1,469.71</b>
13	<b>Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year</b>					
14	<b>Earnings per share (before and after extraordinary items) (of 10/- each) (not annualised):</b>					
	(a) Basic*	0.02*	(0.21)*	(0.55)*	(0.19)*	(0.82)*
	(b) Diluted*	0.02*	(0.21)*	(0.55)*	(0.19)*	(0.82)*
	* Not Annualised					

for & on behalf of the Board

  
(JAY SINGH BARDIA)

Managing Director

DIN: 00467932

Place : Kolkata

Date: 14th Day of December, 2017

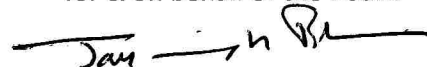
# KRYPTON INDUSTRIES LIMITED

**STANDALONE SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED  
FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2017**

(Rs. In Lakhs)

PARTICULARS	QUARTER ENDED			HALF YEAR ENDED	
	Un-audited			Un-audited	
	30-Sep-17	30-Jun-17	30-Sep-16	30-Sep-17	30-Sep-16
<b>A.PRIMARY SEGMENT</b>					
<b>1). Segment Revenue</b>					
a) Tyre, Rim & Wheels	514.98	534.53	663.53	1,049.51	1,214.98
b) Footwear	133.03	147.18	154.03	280.21	376.47
c) Hospital Equipments	105.97	241.29	180.14	347.26	471.20
<b>Gross Sales</b>	<b>753.98</b>	<b>923.00</b>	<b>997.70</b>	<b>1,676.98</b>	<b>2,062.65</b>
Less: Inter Segment Revenue	(51.96)	(169.56)	(165.10)	(221.52)	(325.02)
External Sales	702.02	753.44	832.60	1,455.46	1,737.63
Less : Excise Duty Recover	-	(4.28)	(5.32)	(4.28)	(14.50)
<b>Net Sales/Income from Operation</b>	<b>702.02</b>	<b>749.16</b>	<b>827.28</b>	<b>1,451.18</b>	<b>1,723.13</b>
<b>2. Segment Results</b>					
Profit/ (Loss) before Tax & Interest					
a) Tyre, Rim & Wheels	24.40	19.22	1.57	43.62	(6.26)
b) Footwear	22.58	(12.64)	(29.97)	9.94	(32.20)
c) Hospital Equipments	0.08	2.67	(11.68)	2.75	1.50
<b>Total Profit before Tax &amp; Interest</b>	<b>47.06</b>	<b>9.25</b>	<b>(40.08)</b>	<b>56.31</b>	<b>(36.96)</b>
Less : Interest	46.11	42.39	43.46	88.50	88.91
<b>Profit before Tax</b>	<b>0.95</b>	<b>(33.14)</b>	<b>(83.54)</b>	<b>(32.19)</b>	<b>(125.87)</b>
<b>3. CAPITAL EMPLOYED</b>					
(Segment Assets-Segment Liabilities)					
a) Tyre,Rim & Wheels	1,395.02	1,257.32	1,857.88	1,395.02	1,857.88
b) Footwear	1,023.64	1,010.40	1,058.78	1,023.64	1,058.78
c) Hospital Equipments	617.64	647.68	561.97	617.64	561.97
	<b>3,036.30</b>	<b>2,915.40</b>	<b>3,478.63</b>	<b>3,036.30</b>	<b>3,478.63</b>

for & on behalf of the Board



**(JAY SINGH BARDIA)**

Managing Director

DIN: 00467932

Place : Kolkata

Date : 14th December 2017

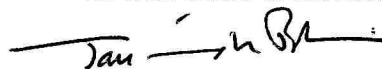
**KRYPTON INDUSTRIES LIMITED**

**Statement of Assets and Liabilities**

Rs (in lakhs)

PARTICULARS	As at 30th September 2017
<b>I ASSETS</b>	
1 Non-Current Assets	
(a) Property, Plant and Equipment	1,834.92
(b) Capital Work-In-Progress	-
(c) Goodwill	-
(d) Other non-current assets	4.58
<b>Sub total non current Assets</b>	<b>1,839.50</b>
2 Current Assets	
(a) Inventories	1,802.27
(b) Financial Assets	
(i) Investments	-
(ii) Trade Receivables	809.99
(iii) Cash & Cash Equivalents	14.46
(iv) Bank Balances Other than (iii) above	93.75
(v) Others	-
(c) Other current assets	377.564
<b>Sub total current Assets</b>	<b>3,098.03</b>
<b>Total Assets</b>	<b>4,937.53</b>
<b>II EQUITY AND LIABILITIES</b>	
1 Equity	
(a) Equity share capital	1,469.71
(b) Other Equity	1,122.42
<b>Sub Total Equity</b>	<b>2,592.13</b>
2 Liabilities	
Non-Current Liabilities	
(a) Financial Liabilities	
(i) Borrowings	287.06
(b) provisions	-
(c) Deferred tax Liabilities(net)	157.16
(d) Other non-current liabilities	-
<b>Sub Total-Non Current Liabilities</b>	<b>444.22</b>
3 Current Liabilities	
(a) Financial Liabilities	
(i) Borrowings	1,266.45
(ii) Trade payables	349.39
(iii) Other financial liabilities	276.42
(b) Other current liabilities	8.93
(c) Current tax liabilities (Net)	-
<b>Sub Total Current Liabilities</b>	<b>1,901.19</b>
<b>Total Equity and Liabilities</b>	<b>4,937.53</b>

for & on behalf of the Board



**(JAY SINGH BARDIA)**

Managing Director

DIN: 00467932

Place : Kolkata

Date : 14th December 2017

# KRYPTON INDUSTRIES LIMITED

## UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30.09.2017

### NOTES :

1. The above results have been reviewed by the Audit Committee of the Company and have been taken on record by the Board of Directors at their meeting held on 14.12.2017. 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.
2. The company adopted Indian Accounting Standards ("Ind AS") from April ,2017 with transition date of April 01,2016 and accordingly these financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS-34 Interim Financial Reporting Prescribed under section 133 of the companies Act,2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in india.
3. Previous year / period figures have been regrouped/ rearranged wherever considered necessary, to make them comparable with those of the current period.
4. The format for the unaudited quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated 30th November,2015 has been modified to comply with the requirements of SEBI's Circular dated 5th July 2016. IND AS and schedule III (Division II) to the Companies Act 2013, which are applicable to the companies that are required to comply with Ind AS.
5. Post applicability of Goods and Service Tax (GST) with effect from July 01,2017, revenue from operations is disclosed net of GST. Accordingly, the revenue from operation and other expenses for the quarter/six months ended on September 2017 are not comparable with the previous periods in the results which includes exciseduty.
6. There is a possibility that these quarterly and half yearly financial results may require adjustments before constituting the final Ind AS financial statements as at and for the year ending March 31,2018 due to changes in financial reporting requirements arising from new or revised standards or interpretations issued by MCA or changes in the use of one or more optional exemptions from full retrospective application of certain Ind AS as permitted under Ind AS 101.
7. Reconciliation of the net profit after tax for the corresponding quarter and half year ended September 30, 2016 between previous GAAP and Ind AS is as under:

Particulars	Quarter ended 30.09.2016	Half year ended 30.09.2016
	<b>Not subjected to review</b>	<b>Not subjected to review</b>
Profit/Loss after tax as reported under previous GAAP	(81.54)	(121.87)
Add/(less):Impact	-	-
Profit/Loss after tax as reported under Ind As	(81.54)	(121.87)
Other comprehensive income (net of tax)	-	-
Total comprehensive income as reported under Ind AS	(81.54)	(121.87)

For & on behalf of the Board



**(JAY SINGH BARDIA)**

Managing Director

DIN : 00467932

Place : Kolkata.

Date : 14th December, 2017

**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS**

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

1. We have reviewed the accompanying statement of Unaudited Financial Results of KRYPTON INDUSTRIES LIMITED for the period ended September 30, 2017, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

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 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

2. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, *Engagements to Review Financial Statements* 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.
3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.
4. The previously issued financial information of the Company for period ended September 30, 2016 prepared in accordance with the Companies (Accounting Standard) Rules, 2006 and reviewed by the predecessor auditor whose report dated November 14, 2016 expressed an unmodified conclusion have been restated to comply with Indian Accounting Standards ("Ind AS") and included in this Statement as comparative financial information. Adjustments made to the previously issued financial information prepared in accordance with the Companies (Accounting Standards) Rules, 2006 to comply with Ind AS have not been reviewed by us.

Place: Kolkata  
Date: December 14, 2017



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



Pradeep Kumar Luharuka  
PARTNER  
(Membership No. 055782)