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: 14.08.2021

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

Dear Sir,

Sub: Outcome of Board Meeting under Regulation 30 and submission of the Audited Financial Results along with the Auditor's Report for the Quarter and year ended 31.03.2021 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 2 P.M. has duly considered, approved and taken into records the Standalone and Consolidated Audited Financial Results set out in compliance with the Indian Accounting Standards Ind AS for the quarter and year ended 31st March, 2021. The said results were reviewed by the Audit Committee of directors at its meeting held on 14th August, 2021. 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 Obligations 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, 2021.

The Meeting of the Board of Directors commenced at 2 P.M. and concluded at 05.15 P.M.
Kindly acknowledge and update in your records.
Thanking You,
Yours faithfully,
For **Krypton Industries Ltd**

Jay Singh Bardia
Managing Director
DIN:00467932

P. K. Luharuka & 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 2021, 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 2021.

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 & CO. KOLKATA Chartered Accountants

P-44, RABINDRA SARANI, 4TH FLOOR, ROOM NO. 402A, KOLKATA - 700 001. Phone: 033-46006046
Mobile: 98830-88633 / 98311-43341, E-mail: info@pkluharukaco.com / pkluharukaco@gmail.com, Website : www.pkluharukaco.com

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 & CO. KOLKATA 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.

P. K. LUHARUKA & CO. KOLKATA Chartered Accountants

P. K. Luharuka & 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 2021 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.

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



Place: Kolkata

Date: August 14, 2021

Pradeep Kumar Luharuka
Membership Number: 055782
UDIN- 21055782AAAADE1341

P-44, RABINDRA SARANI, 4TH FLOOR, ROOM NO. 402A, KOLKATA - 700 001. Phone: 033-46006046
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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, 2021

Rs. in Lacs

	Particulars	QUARTER ENDED			YEAR ENDED	
		31-Mar-21	31-Dec-20	31-Mar-20	31-Mar-21	31-Mar-20
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
	Income from operations					
1	Revenue from operations	947.38	942.93	615.64	3,043.96	2,851.85
2	Other income	160.07	51.24	35.23	241.28	62.61
3	**Total Revenue**	**1,107.45**	**994.17**	**650.87**	**3,285.24**	**2,914.46**
4	**Expenses**					
	(a) Cost of materials consumed	147.55	616.45	242.54	1,305.52	1,133.22
	(b) Purchases of stock-in-trade	(2.49)	2.11	110.26	126.17	111.19
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	330.92	(109.73)	(112.66)	148.29	(94.78)
	(d) Power & Fuel	24.05	23.09	19.33	80.19	94.22
	(e) Employee benefits expense	176.52	155.40	128.16	504.69	641.75
	(f) Finance Cost	59.18	39.64	47.56	179.02	166.88
	(g) Depreciation and amortization expense	47.22	35.89	75.94	160.15	172.44
	(h) Other expenses	314.65	209.93	144.50	762.93	661.26
	Total expenses	**1,097.60**	**972.78**	**655.63**	**3,266.96**	**2,886.18**
5	**Profit / (Loss) before exceptional & extra ordinary items and Tax (3-4)**	**9.85**	**21.39**	**(4.76)**	**18.28**	**28.28**
6	Exceptional Items	-	-	-	-	-
7	**Profit / (Loss) before extra ordinary items and tax (5 - 6)**	**9.85**	**21.39**	**(4.76)**	**18.28**	**28.28**
8	Tax expense	4.60	(4.00)	(29.40)	(7.40)	(40.40)
9	**Net Profit / (Loss) for the period (7- 8)**	**5.25**	**25.39**	**24.64**	**25.68**	**68.68**
10	Other Comprehensive Income (net of tax Expense)	0.71	-	(5.36)	0.71	(5.36)
11	**Total Comprehensive Income for the period (09+10)**	**5.96**	**25.39**	**19.28**	**26.39**	**63.32**
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**				**1,320.48**	**1297.36**
14	**Earnings per share (before and after extraordinary items) (of 10/- each) (not annualised):**					
	(a) Basic*	*0.04	*0.17	*0.17	0.18	0.43
	(b) Diluted*	*0.04	*0.17	*0.17	0.18	0.43
	* Not Annualised					

for & on behalf of the Board

(JAY SINGH BARDIA)
Managing Director

Place : Kolkata
Date: The 14th Day of August , 2021

KRYPTON INDUSTRIES LIMITED

STANDALONE SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED
FOR THE QUARTER AND YEAR ENDED 31st March 2021

Rs.in Lacs

PARTICULARS	QUARTER ENDED Un-audited			YEAR ENDED Audited	
	31.03.2021	31.12.2020	31.03.2020	31.03.2021	31.03.2020
A.PRIMARY SEGMENT					
1). Segment Revenue					
a) Tyre, Rim & Wheels	1,200.04	1,033.21	858.54	3,534.16	3,265.00
b) Footwear	23.26	30.43	34.41	81.92	332.83
c) Hospital Equipments	327.26	279.99	164.16	855.49	748.81
Gross Sales	**1,550.56**	**1,343.63**	**1,057.11**	**4,471.57**	**4,346.64**
Less: Inter Segment Revenue	(603.18)	(400.70)	(441.47)	(1,427.61)	(1,494.79)
Net Sales/Income from Operation	**947.38**	**942.93**	**615.64**	**3,043.96**	**2,851.85**
2. Segment Results					
Profit/ (Loss) before Tax & Interest					
a) Tyre, Rim & Wheels	147.25	125.60	108.83	372.82	260.42
b) Footwear	(22.62)	(68.05)	(35.82)	(122.74)	(2.90)
c) Hospital Equipments	(55.59)	3.47	(30.21)	(52.78)	(62.36)
Total Profit before Tax & Interest	**69.04**	**61.02**	**42.80**	**197.30**	**195.16**
Less : Interest	59.19	39.64	47.56	179.02	166.88
Profit before Tax	**9.85**	**21.38**	**(4.76)**	**18.28**	**28.28**
3. CAPITAL EMPLOYED					
(Segment Assets-Segment Liabilities)					
a) Tyre,Rim & Wheels	1,992.03	2,006.42	1,811.12	1,992.03	1,811.12
b) Footwear	1,026.51	981.01	1,019.60	1,026.51	1,019.60
c) Hospital Equipments	459.34	589.38	546.66	459.34	546.66
	3,477.88	**3,576.81**	**3,377.38**	**3,477.88**	**3,377.38**

for & on behalf of the Board

(JAY SINGH BARDIA)
Managing Director
DIN: 00467932

Place : Kolkata
Date : The 14th Day of August , 2021

KRYPTON INDUSTRIES LIMITED			
Statement of Assets & Liabilities		Rs. In Lacs	
	Particulars	As on 31.03.2021	As on 31.03.2020
I	**ASSETS**		
1	**Non-Current Assets**		
	(a) Property, Plant and Equipment	1,522.71	1,570.79
	(b) Right of use Assets	53.20	65.62
	(c)Capital Work-In-Progress	70.26	26.06
	(d) Financial Assets		
	(i) Investments	38.66	38.43
	(ii) Trade receivables	-	-
	(ii) Long term Loans	120.15	109.31
	(iii) Other Financial Assets	39.65	34.27
	(d)Non-Current Tax Assets	57.28	47.76
	(e)Other non-current assets	2.50	-
	Sub total non current Assets	**1,904.41**	**1,892.24**
2	**Current Assets**		
	(a) Inventories	1,781.68	1,816.00
	(b) Financial Assets	-	-
	(i) Investments	-	-
	(ii) Trade Receivables	639.57	714.70
	(iii) Cash & Cash Equivalents	56.19	37.45
	(iv) Bank Balances Other than (iii) above	62.02	77.64
	(v) Short Term Loans	37.51	39.51
	(vi) Other Financial assets	79.17	24.62
	(c) Current Tax Assets	298.27	226.25
	(d) Other current Assets	432.05	212.92
	Sub total current Assets	**3,386.46**	**3,149.09**
	Total Assets	**5,290.87**	**5,041.33**
II	**EQUITY AND LIABILITIES**		
1	**Equity**		
	(a) Equity share capitai	1,469.71	1,469.71
	(b) Other Equity	1,320.47	1,297.36
	Sub Total Equity	**2,790.18**	**2,767.07**
2	**Liabilities**		
	Non—Current Liabilities		
	(a) Financial Liabilities: Borrowings		
	(i) Borrowings	556.41	439.91
	(ii) Other Financial Liabilities	-	-
	(iii) Non- current lease liability	22.66	57.35
	(b) Long Term Provisions	61.21	60.78
	(c) Deferred tax Liabilities(net)	45.22	52.26
	(d)Other non-current liabilities	2.20	-
	Sub Total-Non Current Liabilities	**687.70**	**610.30**
3	**Current Liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	746.41	928.43
	(ii) Trade payables		
	Payable to Micro, Small and Medium Enterprises	39.00	-
	Payable to Entities		
	(Other than Micro, Small and Medium Enterprises)	475.85	240.68
	(iii)Other financial liabilities	447.97	319.83
	(iv) Lease liabilities	20.66	16.79
	(b) Other current liabilities	54.51	134.86
	(c) Current tax liabilities (Net)	3.08	9.51
	(d) Provisions	25.51	13.86
	Sub Total Current Liabilities	**1,812.99**	**1,663.96**
	Total Equity and liabilities	**5,290.87**	**5,041.33**

KRYPTON INDUSTRIES LIMITED

Statement of Standalone Cash Flow Statement for the year ended 31st March, 2021

	As At 31.03.2021 (Rs.in Lakhs)	As At 31.03.2020 (Rs.in Lakhs)
A.CASH FLOW FROM OPERATING ACTIVITIES		
Profit before Tax	**18.28**	28.28
Adjustment for :		
Finance Costs	**179.02**	166.88
Unrealized Foreign exchange gain/(loss)	**(3.22)**	(0.50)
Provision for expected credit loss on receivables	**8.54**	8.29
Depreciation and Amortization Expenses	**160.15**	172.44
Other Income	**(3.27)**	-
Current Service Cost for Gratuity	**8.65**	9.57
Rental Income	**(9.13)**	(33.93)
Liabilities/Provisions written back	**(9.53)**	(20.01)
Interest Income	**(13.52)**	(14.57)
Profit on Sale of Assets	**(0.30)**	-
Net (gain)/loss on fair value changes of investments measured at FVTPL	**(0.23)**	(1.25)
Operating profit before working capital changes	**335.45**	315.20
Changes in working Capital:		
Inventories	**34.32**	(81.18)
Trade and other Receivables	**75.14**	(127.96)
Trade and other Payables	**274.17**	(0.36)
(Increase)/Decrease in Loans	**(8.84)**	(6.71)
(Increase)/Decrease in Financial Assets	**(59.93)**	(11.81)
(Increase)/Decrease in other Assets	**(303.18)**	(92.38)
Increase/(Decrease) in other Financial Liabilities	**36.09**	89.23
Increase/(Decrease) in other Liabilities	**(84.58)**	56.49
Increase/(Decrease) in Lease Liabilities	**(30.83)**	74.14
Increase/(Decrease) in Provisions	**12.07**	13.08
Cash generation from Operation	**279.89**	227.75
Payment of Direct Taxes (net)	**-**	-
Net Cash generated/ (used) - Operating Activities	**279.89**	227.75
B.CASH FLOW FROM INVESTMENT ACTIVITIES		
Purchase of Fixed Assets	**(168.96)**	(151.69)
Capital work in progress	**(44.20)**	(5.40)
Investments in Subsidiary	**-**	(28.15)
Purchase of Investments	**-**	(1.75)
Sale of Fixed Assets	**3.40**	-
Assets Written off	**66.21**	-
Rent received	**9.13**	33.93
Interest Received	**3.57**	14.31
Net Cash Generated/ (Used) - Investing Activities	**(130.85)**	(138.75)
C.CASH FLOW FROM FINANCING ACTIVITIES		
Payment towards Lease Liability (net)	**(7.68)**	(7.68)
Repayment of Long-term Borrowings	**116.50**	298.47
Proceeds/ Repayment of Short-term Borrowings (Net)	**(97.57)**	(280.36)
Finance Cost Paid	**(157.17)**	(158.58)
Net Cash Generated/ (Used) - Financing Activities	**(145.92)**	(148.14)
Net Increase/ (Decrease) in Cash and Cash Equivalents	**3.12**	(59.15)
Add Opening Cash and Cash Equivalents	**115.09**	174.24
Closing Cash and Cash Equivalents	**118.20**	115.09

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 2006.

2.Figures have been regrouped/ rearranged wherever necessary.

for & on behalf of Board

Place: Kolkata
Date : The 14th Day of August , 2021

(JAY SINGH BARDIA)
Managing Director
DIN: 00467932

STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED 31.03.2021

NOTES:

1.The above audited financial results were reviewed by the Audit committee and approved by the Board of Directors at their meetings held on 14th August, 2021.

2. Revenue from operations is accounted Net of Trade Discounts/ Trade incentives.

3. Fire had occurred in our Tyre Div/Unit situated at Falta Special Economic Zone (FSEZ), Plot no. 31 & 32, Sector-1, 24 Parganas (South), West Bengal-743504 on 11th April, 2021 around 2.00 PM leading to extensive damage to the factory.The Company has adequate insurance coverage in respect of the damages caused by the Fire.

4.Figures for the three months ended 31st March, 2021 and 31st March, 2020 are the balancing figures between audited figures in respect of full financial year and the published year to date figures upto the third quarter of the respective financial years.

5.Previous period figures have been re-grouped / re-classified to make them comparable to the current period presentation.

6. The Company has considered the possible effects that may result from the pandemic relating to COVID-19 on the carrying amounts of receivables, inventories and other assets, etc. For this purpose, the company has used internal and external sources of Information upto the date of approval of these financial statements Including economic; forecasts and consensus estimates.The oompany does not expect any significant impact on such carrying values. The final impact of COVID-19 on the Company's financial statement may differ from that estimates as at the dale of approval of Financial Statements.

For & On behalf of Board

(JAY SINGH BARDIA)
Managing Director
DIN : 00467932

Place : Kolkata.
Date : 14th August, 2021

P. K. Luharuka & 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 subsidiary (Holding Company and its subsidiary together referred to as "the Group") for the year ended 31 March 2021, 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 entitity:
   Subsidiary
   "Krypton Europe s.r.o."

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 2021

P. K. LUHARUKA & CO. KOLKATA Chartered Accountants

P-44, RABINDRA SARANI, 4TH FLOOR, ROOM NO. 402A, KOLKATA - 700 001. Phone: 033-46006046
Mobile: 98830-88633 / 98311-43341, E-mail: info@pkluharukaco.com / pkluharukaco@gmail.com, Website : www.pkluharukaco.com

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/ loss 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 & CO. KOLKATA 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.



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.

P. K. LUHARUKA & CO. * KOLKATA * 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 one Subsidiary, whose financial statements/financial information reflect total assets (before consolidation adjustments) of Rs. 264.64 Lakhs as at 31 March 2021, total revenue (before consolidation adjustments) of Rs. 1354.33 Lakhs, total net Profit after tax (before consolidation adjustments) of Rs. 163.13 Lakhs and net cash Inflows of Rs 135.27 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.

P.K. LUHARUKA & CO. KOLKATA Chartered Accountants

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 is not modified in respect of the above matters with respect to our reliance on the work done and the reports the other auditor.

(b) The consolidated annual financial results include the results for the quarter ended 31 March 2021 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.

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

Place: Kolkata

Date: August 14, 2021

P.K. LUHARUKA & CO. KOLKATA Chartered Accountants

Pradeep Kumar Luharuka
Membership Number: 055782
UDIN-21055782AAAADH9165

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, 2021

(Rs in Lakhs)

	Particulars	QUARTER ENDED 31-Mar-21	QUARTER ENDED 31-Dec-20	QUARTER ENDED 31-Mar-20	YEAR ENDED 31-Mar-21	YEAR ENDED 31-Mar-20
		(Unaudited)			(Audited)	(Audited)
1	Income from operations					
	Revenue from operations	1,348.28	1,545.90	614.85	4,257.23	2,851.06
2	Other income	160.18	48.52	35.23	241.29	62.61
3	Total Revenue	1,508.46	1,594.42	650.08	4,498.52	2,913.67
4	Expenses					
	(a) Cost of materials consumed	147.55	616.45	242.54	1,305.52	1,133.22
	(b) Purchases of stock-in-trade	378.68	318.00	160.06	945.97	160.99
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	335.92	(120.95)	(172.49)	141.86	(154.61)
	(d) Power & Fuel	22.76	23.98	19.37	80.37	94.26
	(e) Employee benefits expense	278.50	164.59	143.74	635.60	657.33
	(f) Finance Cost	59.18	39.64	47.56	179.02	166.88
	(g) Depreciation and amortization expense	47.22	35.89	75.94	160.15	172.44
	(h) Other expenses	348.20	226.85	159.34	834.85	676.10
	Total expenses	1,618.01	1,304.45	676.06	4,283.34	2,906.61
5	Profit / (Loss) before exceptional & extra ordinary items and Tax (3-4)	(109.55)	289.97	(25.98)	215.18	7.06
6	Exceptional Items	-	-	-	-	-
7	Profit / (Loss) before extra ordinary items and tax (5 - 6)	(109.55)	289.97	(25.98)	215.18	7.06
8	Tax expense	(16.78)	51.74	(29.40)	26.96	(40.40)
9	Net Profit / (Loss) for the period (7- 8)	(92.77)	238.23	3.42	188.22	47.46
10	Other Comprehensive Income (net of tax Expense)	15.85	(15.52)	(4.49)	(2.83)	(4.49)
11	Total Comprehensive Income for the period (09+10)	(76.92)	222.71	(1.07)	185.39	42.97
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					1,278.87
14	Earnings per share (before and after extraordinary items) (of 10/- each) (not annualised):					
	(a) Basic*	(0.63)*	1.62*	0.04*	1.26	0.34
	(b) Diluted*	(0.63)*	1.62*	0.04*	1.26	0.34
	* Not Annualised					
	Profit for the year attributable to:					
	Owners of the company	(83.33)	216.90	5.47	171.91	49.51
	Non-controlling interest	(9.43)	21.32	(2.05)	16.31	(2.05)
	Other Comprehensive Income for the year attributable to:					
	Owners of the Compnay	14.66	-13.97	(4.68)	(2.50)	(4.68)
	Non - Controlling Interest	1.22	(1.55)	0.19	(0.33)	0.19
	Total Comprehensive Income for the year attributable to:					
	Owners of the Compnay	(68.67)	202.93	0.79	169.41	44.83
	Non - Controlling Interest	(8.24)	19.77	(1.86)	15.98	(1.86)

Place : Kolkata
Date: The 14th Day of August , 2021

For & on behalf of the Board

(JAY SINGH BARDIA)
Managing Director
DIN:00467932

KRYPTON INDUSTRIES LIMITED

CONSOLIDATED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED

FOR THE QUARTER & YEAR ENDED 31st March 2021

Rs. In Lacs

PARTICULARS	QUARTER ENDED Un-audited 31/03/2021	QUARTER ENDED Un-audited 31/12/2020	QUARTER ENDED Un-audited 31.03.2020	YEAR ENDED Audited 31.03.2021	YEAR ENDED Audited 31.03.2020
A.PRIMARY SEGMENT					
1). Segment Revenue					
a) Tyre, Rim & Wheels	1,687.99	1668.82	885.82	4,888.49	3,292.28
b) Footwear	23.26	30.43	34.41	81.92	332.83
c) Hospital Equipments	327.26	279.99	164.16	855.49	748.81
Gross Sales	**2,038.51**	**1,979.24**	**1,084.39**	**5,825.90**	**4,373.92**
Less: Inter Segment Revenue	(690.23)	(433.34)	(469.54)	(1,568.67)	(1,522.86)
External Sales	1,348.28	1,545.90	614.85	4,257.23	2,851.06
Less : Excise Duty Recover		-	-		-
Net Sales/Income from Operation	**1,348.28**	**1,545.90**	**614.85**	**4,257.23**	**2,851.06**
2. Segment Results					
Profit/ (Loss) before Tax & Interest					
a) Tyre, Rim & Wheels	27.85	394.18	87.61	569.72	239.20
b) Footwear	(22.62)	-68.05	(35.82)	(122.74)	(2.90)
c) Hospital Equipments	(55.59)	3.47	(30.21)	(52.78)	(62.36)
Total Profit before Tax & Interest	**(50.36)**	**329.60**	**21.58**	**394.20**	**173.94**
Less : Interest	59.19	39.64	47.56	179.02	166.88
Profit before Tax	**(109.55)**	**289.96**	**(25.98)**	**215.18**	**7.06**
3. CAPITAL EMPLOYED					
(Segment Assets-Segment Liabilities)					
a) Tyre,Rim & Wheels	2,142.03	2236.71	1,825.12	2,142.03	1,825.12
b) Footwear	1,026.51	981.01	1,019.60	1,026.51	1,019.60
c) Hospital Equipments	459.34	589.38	546.66	459.34	546.66
	3,627.88	**3,807.10**	**3,391.38**	**3,627.88**	**3,391.38**

For & on behalf of the Board

(JAY SINGH BARDIA)
Managing Director
DIN:00467932

Place : Kolkata
Date : The 14th Day of August , 2021

KRYPTON INDUSTRIES LIMITED

Statement of Assets & Liabilities — Rs(in Lakhs)

	Particulars	As on 31.03.2021	As on 31.03.2020
I	ASSETS		
1	Non-Current Assets		
	(a) Property, Plant and Equipment	1,522.71	1,570.79
	(b) Right of use Assets	53.20	65.62
	(c)Capital Work-In-Progress	70.26	26.06
	(c) Financial Assets	-	-
	(i) Investments	10.50	10.27
	(ii) Long term Loans	120.15	109.31
	(iii) Other Financial Assets	39.65	34.27
	(d)Non-Current Tax Assets	57.28	47.76
	(e)Other non-current assets	2.50	-
	Sub total non current Assets	**1,876.25**	**1,864.08**
2	Current Assets		
	(a) Inventories	1,848.57	1,875.82
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade Receivables	666.09	720.15
	(iii) Cash & Cash Equivalents	214.26	58.50
	(iv) Bank Balances Other than (iii) above	62.02	77.64
	(v) Short Term Loans	37.51	39.52
	(vi) Other Financial assets	79.17	24.62
	(c) Current Tax Assets	300.67	226.25
	(d) Other current Assets	432.06	295.57
	Sub total current Assets	**3,640.35**	**3,318.07**
	Total Assets	**5,516.60**	**5,182.15**
II	**EQUITY AND LIABILITIES**		
1	Equity		
	(a) Equity share capitai	1,469.71	1,469.71
	(b) Other Equity	1,445.01	1,278.87
	© Non-controlling Interest	19.21	1.18
	Sub Total Equity	**2,933.93**	**2,749.76**
2	**Liabilities**		
	Non—Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	556.41	439.91
	(ii) Other Financial Liabilities	-	-
	(iii) Lease Liabilities	22.65	57.35
	(b) Long Term Provisions	61.21	60.78
	(c) Deferred tax Liabilities(net)	45.22	52.26
	(d)Other non-current liabilities - -	2.20	-
	Sub Total-Non Current Liabilities	**687.69**	**610.30**
3	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	746.41	928.44
	(ii) Trade payables		
	Total Outstanding dues of Micro & Small Enterprise	39.00	
	Total Outstanding dues other than of Micro & Small Enterprise	510.81	250.70
	(iii)Other financial liabilities	451.23	322.56
	(iv)Lease Liability	20.66	16.79
	(b) Other current liabilities	55.76	256.66
	(c) Current tax liabilities (Net)	37.73	33.08
	(d) Provisions	33.38	13.86
	Sub Total Current Liabilities	**1,894.98**	**1,822.09**
	Total Equity and liabilities	**5,516.60**	**5,182.15**

for & on behalf of Board

(Jay Singh Bardia)
Managing Director
DIN:00467932

Place:kolkata
Date: 14th August 2021

KRYPTON INDUSTRIES LIMITED

Statement of Consolidated Cash Flow Statement for the year ended 31st March, 2021

	As At 31.03.2021 (Rs.in Lakhs)	As At 31.03.2020 (Rs.in Lakhs)
A.CASH FLOW FROM OPERATING ACTIVITIES		
Profit before Tax	**215.18**	7.06
Adjustment for :		
Finance Costs	**179.02**	166.88
Unrealized Foreign exchange gain/(loss)	**(3.22)**	(0.50)
Provision for expected credit loss on receivables	**8.54**	8.29
Depreciation and Amortization Expenses	**160.15**	172.44
Other Income	**(3.27)**	-
Current Service Cost for Gratuity	**8.65**	9.57
Rental Income	**(9.13)**	(33.93)
Liabilities/Provisions written back	**(9.53)**	(20.01)
Interest Income	**(13.52)**	(14.57)
Profit on Sale of Assets	**(0.30)**	-
Net (gain)/loss on fair value changes of investments measured at FVTPL	**(0.23)**	(1.25)
Operating profit before working capital changes	**532.35**	293.98
Changes in working Capital:		
Inventories	**27.26**	(141.32)
Trade and other Receivables	**54.06**	(133.41)
Trade and other Payables	**299.11**	9.67
(Increase)/Decrease in Loans	**(8.84)**	(6.71)
(Increase)/Decrease in Financial Assets	**(59.93)**	(11.81)
(Increase)/Decrease in other Assets	**(222.93)**	(175.03)
Increase/(Decrease) in other Financial Liabilities	**36.62**	91.96
Increase/(Decrease) in other Liabilities	**(194.05)**	201.87
Increase/(Decrease) in Lease Liabilities	**(30.83)**	74.14
Increase/(Decrease) in Provisions	**19.94**	13.08
Cash generation from Operation	**452.76**	216.42
Payment of Direct Taxes (net)		-
Net Cash generated/ (used) - Operating Activities	**452.76**	216.42
B.CASH FLOW FROM INVESTMENT ACTIVITIES		
Purchase of Fixed Assets	**(168.96)**	(151.69)
Capital work in progress	**(44.20)**	(5.40)
Sale of Fixed Assets	**3.40**	-
Assets Written off	**66.21**	-
Transaction with Non-Controlling Interest	**18.03**	4.23
Others	**(53.87)**	-
Purchase of Investments	**0.00**	(1.75)
Rent received	**9.13**	33.93
Interest Received	**3.57**	14.31
Net Cash Generated/ (Used) - Investing Activities	**(166.70)**	(106.37)
C.CASH FLOW FROM FINANCING ACTIVITIES		
Payment towards Lease Liability (net)	**(7.68)**	(7.68)
Repayment of Long-term Borrowings	**116.50**	298.47
Proceeds/ Repayment of Short-term Borrowings (Net)	**(97.57)**	(280.36)
Finance Cost Paid	**(157.17)**	(158.58)
Net Cash Generated/ (Used) - Financing Activities	**(145.92)**	(148.14)
Net Increase/ (Decrease) in Cash and Cash Equivalents	**140.14**	(38.10)
Add : Opening Cash and Cash Equivalents	**136.14**	174.24
Closing Cash and Cash Equivalents	**276.28**	136.14

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 2006.

2.Figures have been regrouped/ rearranged wherever necessary.

for & on behalf of Board

(JAY SINGH BARDIA)
Managing Director
DIN: 00467932

Place: Kolkata
Date : The 14th Day of August , 2021