



The Yamuna Syndicate Limited

Regd. Office : Radaur Road, Yamuna Nagar (Haryana)

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14.11.2024

Manager-Department of Corporate Services,
BSE Limited,
Registered Office : Floor 25,
PJ Tower, Dalal Street,
Mumbai- 400 001

Dear Sir,

**Furnishing of Information as per SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 Scrip Code :
540980 Scrip Id : YSL**

Sub. : Outcome of the Board Meeting and Unaudited Financial Results.

Dear Sir/Madam,

We wish to inform that at the Board Meeting held today i.e. on Thursday November 14, 2024, commenced at 11.00 a.m., the Board of Director have considered and approved unaudited Financial Results (Standalone and Consolidated) for the quarter and half-year ended September 30, 2024 alongwith Limited Review Reports of the Statutory Auditors thereon.

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith Unaudited Standalone and Consolidated Financial Results for the quarter and half-year ended on September 30, 2024 along with Limited Review Reports thereon.

The meeting of the Board of Directors was concluded at 12:30 p.m. .

The above is for your information and record please.

This intimation is being uploaded on the website of the Company at www.yamunasyndicate.com

Thanking You,

Yours faithfully,

For The Yamuna Syndicate Limited

For The Yamuna Syndicate Limited

(Ashish Kumar)
Company Secretary & compliance officer

(Ashish Kumar)
Company Secretary & compliance officer

CORPORATE IDENTITY NUMBER (CIN)

L24101HR199PLC001837

Website : www.yamunasyndicate.com

Tel : +91-1732-255479

Mob. : 09896348753

E-mail : ceo@yamunasyndicate.com
companysecretary@yamunasyndicate.com
cfo@yamunasyndicate.com

Independent Auditor's Review Report on Quarterly Unaudited Standalone Financial Results of The Yamuna Syndicate Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of The Yamuna Syndicate Limited

1. We have reviewed the accompanying Statement of unaudited standalone financial results of **The Yamuna Syndicate Limited** (the Company) for the quarter ended 30th September, 2024 and year to date from 1st April, 2024 to 30th September, 2024 ("the statement") being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
2. This statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "*Interim Financial Reporting*" prescribed under section 133 of Companies Act 2013 ("the Act") as amended, read with relevant rules issued there under ('Ind As') and other accounting principle generally accepted in India. Our responsibility is to express a conclusion on the statements based on our review.
3. We conducted our review of the Statement in accordance with the Standards 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 (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. 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 in 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.



4. Based on our review conducted as stated paragraph 3 above, nothing has come to our attention that causes us believe that the accompanying Statement, prepared in accordance with recognition and measurement principle laid down in the applicable Indian Accounting Standard (Ind As) specified under Section 133 of Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Moudgil & Co.
Chartered Accountants
(Firm Regn. No. 001010N)



(A.K. Moudgil)

Partner

Membership No: 080785

UDIN: 24080785 BKCAYP 1834

Place: Yamuna nagar

Date: 14.11.2024

THE YAMUNA SYNDICATE LIMITED

Regd. Office: Radour Road, Yamunanagar-135001(Haryana) CIN:L24101HR1954PLC001837
P.NO. +91-1732-255479, E.MAIL : cfo@yamnasyndicate.com, Website : www.yamnasyndicate.com

A: STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30.09.2024
(Amount in Rupees in Lakhs except earning per share)

Sr no	Particulars	Quarter Ended			Six Months Ended		Financial Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from Operations	1,519.82	1,934.36	1,385.63	3,454.18	3,521.20	6,401.83
II	Other Income	1,386.36	61.43	1,029.78	1,447.79	1,061.67	2,672.75
III	Total Income (I+II)	2,906.18	1,995.79	2,415.41	4,901.97	4,582.87	9,074.58
IV	Expenses:						
	(a) Cost of materials Consumed	-	-	-	-	-	-
	(b) Purchase of stock-in-trade	1,326.51	1,884.34	1,211.76	3,210.85	3,324.61	6,073.69
	(c) Change in inventories of traded goods	93.97	(52.05)	85.28	41.92	(11.52)	(50.73)
	(d) Employee benefits expense	50.24	46.80	44.78	97.04	88.38	185.51
	(e) Finance costs	-	-	-	-	-	-
	(f) Depreciation and amortisation expense	2.13	2.12	1.81	4.25	3.62	8.89
	(g) other expenses	17.95	18.62	17.49	36.57	32.93	82.81
	Total expenses (IV)	1,490.80	1,899.83	1,361.12	3,390.63	3,438.02	6,300.17
V	Profit/(loss) before tax(III-IV)	1,415.38	95.96	1,054.29	1,511.34	1,144.85	2,774.41
VI	Tax expense:						
	a) Current Tax	23.28	24.27	15.75	47.55	38.55	318.68
	b) Deferred Tax	0.06	0.19	(0.26)	0.25	1.10	3.21
VII	Profit/(loss) for the period (V-VI)	1,392.04	71.50	1,038.80	1,463.54	1,105.20	2,452.52
VIII	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or (loss)	0.52	0.52	(0.49)	1.04	(0.99)	2.08
	(ii) Income tax relating to items that will not be reclassified to profit or (loss)	(0.13)	(0.13)	0.13	(0.26)	0.25	(0.52)
	B (i) Items that will be reclassified profit or (loss)						
	(ii) Income tax relating to items that will be reclassified to profit or (loss)	-	-	-	-	-	-
IX	Total Comprehensive Income (VII + VIII)	1,392.43	71.89	1,038.44	1,464.32	1,104.46	2,454.08
X	Paid up equity share capital (Face Value of the equity share Rs.100/- each)	307.37	307.37	307.37	307.37	307.37	307.37
XI	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	8,806.69
XII	Earning Per Share (of Rs. 100/-each)(not annualised)						
	(a) Basic (in Rs.)	452.89	23.26	337.96	476.15	359.57	797.92
	(b) Diluted (in Rs.)	452.89	23.26	337.96	476.15	359.57	797.92



THE YAMUNA SYNDICATE LIMITED

B. STATEMENT OF STANDALONE ASSETS AND LIABILITIES AS ON 30.09.2024
(Amount in Rupees in Lakhs)

Particulars	As at 30.09.2024	As at 31.03.2024
	(Unaudited)	(Audited)
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	38.27	40.00
(b) Capital Work-In Progress		
(c) Intangible Assets		
(d) Financial Assets		
(i) Investments	4,060.40	4,059.58
(ii) Trade Receivables	-	-
(iii) Loans	0.54	0.72
(iv) Other Financial Assets	87.09	264.83
(e) Deferred tax assets(Net)	4.54	5.06
(f) Other Non-current assets	-	-
Total non-current assets	4,190.84	4,370.19
Current assets		
(a) Inventories	594.98	649.49
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade Receivables	390.44	345.69
(iii) Cash and cash equivalents	71.75	166.89
(iv) Bank balances other than(iii) above	3,894.96	3,541.20
(v) Loans	1.55	0.69
(vi) Other Financial Assets	105.49	99.13
(c) Current Tax assets (Net)	96.97	3.81
(d) Other Current assets	113.06	77.81
Total current assets	5,269.20	4,884.71
Total Assets	9,460.04	9,254.90
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	307.37	307.37
(b) Other Equity	9,041.54	8,806.69
Total equity	9,348.91	9,114.06
LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ia) Lease Liabilities	-	-
(ii) Other financial liabilities	7.50	7.50
(b) Provisions	9.40	10.44
(c) Deferred tax liabilities (net)	-	-
(d) Other Non-current liabilities	-	-
Total non-current liabilities	16.90	17.94
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	-	-
(ia) Lease Liabilities	-	-
(ii) Trade payables		
a. Total outstanding dues of micro enterprises and small enterprises	-	38.45
b. Total outstanding dues of creditors other than micro enterprises and small enterprises	14.76	35.55
(iii) Other financial liabilities	72.58	43.87
(b) Other current liabilities	6.79	4.72
(c) Provisions	0.10	0.31
(d) Current Tax liabilities (Net)	-	-
Total Current liabilities	94.23	122.90
Total Equity and Liabilities	9,460.04	9,254.90

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THE YAMUNA SYNDICATE LIMITED
C. STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED 30.09.2024

(Amount in Rupees in Lakhs)

Particulars	Six Months Ended	
	30.09.2024	30.09.2023
	(Unaudited)	(Unaudited)
A Cash flow from Operating Activities		
Profit before tax	1,511.34	1,144.85
Adjustments for :		
Depreciation	4.25	3.62
Dividend and interest income classified as investing cash flows	(1,445.47)	(1,060.03)
Unrealised Gain on Fair Valuation of Mutual Fund	(0.82)	
Operating cash flow before changes in assets and liabilities	69.30	88.44
(Increase)/Decrease in trade receivables	(44.74)	(90.57)
(Increase)/Decrease in inventories	54.52	10.45
(Increase)/Decrease in other current financial assets	(7.24)	3.76
(Increase)/Decrease in other non-current financial assets	177.93	0.18
(Increase)/Decrease in other bank balances	-	(375.46)
(Increase)/Decrease in other current assets	(35.25)	(39.41)
Increase/(Decrease) in current financial liabilities	28.70	9.25
Increase/(Decrease) in other current liabilities	2.06	373.41
Increase/(Decrease) in provisions	(1.24)	0.99
Increase/(Decrease) in Trade Payable	(59.24)	(20.95)
Cash generated from operations	184.80	(39.91)
Income Tax paid (net of refund)	(139.67)	(99.74)
Net cash inflow / (outflow) from operating activities	45.13	(139.65)
B Cash flow from investing activities		
Purchase of property, plant and equipment	(2.52)	(1.60)
(Increase)/Decrease in other bank balances	(353.76)	
Dividend received	1,323.39	992.54
Interest received	122.08	67.49
Net cash inflow / (outflow) from investing activities	1,089.19	1,058.43
C Cash flows from financing activities		
Dividend paid to Company's shareholders	(1,229.46)	(998.94)
Net cash flow / (outflow) from financing activities	(1,229.46)	(998.94)
Net increase/(decrease) in cash and cash equivalents (A+B+C)	(95.14)	(80.16)
Cash and cash equivalents at the beginning of the financial year	166.89	120.05
Cash and cash equivalents at the end of reporting period	71.75	39.89
Components of cash and cash equivalents		
Balance with bank in Current accounts	14.34	29.03
Cheques, drafts in hand	51.96	7.97
Cash on hand	5.45	2.89
Total	71.75	39.89

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THE YAMUNA SYNDICATE LIMITED

D. STANDALONE SEGMENT REPORTING AS ON 30.09.2024

(Amount in Rupees in Lakhs)

SN	Particulars	Quarter Ended			Six Months Ended		Financial Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Segment Revenue						
	(a) Batteries	477.07	449.96	466.21	927.03	870.69	1,831.45
	(b) Oil & Lubricants	689.23	630.73	620.38	1,319.96	1,354.64	2,894.17
	(c) Agriculture Products	272.44	655.46	224.22	927.90	1,173.96	1,390.81
	(d) Electricals & Others	81.08	198.21	74.82	279.29	121.91	285.40
	(e) Unallocated	-	-	-	-	-	-
	Total	1,519.82	1,934.36	1,385.63	3,454.18	3,521.20	6,401.83
	Less : Inter Segment Revenue	-	-	-	-	-	-
	Net Sales/Revenue from Operations	1,519.82	1,934.36	1,385.63	3,454.18	3,521.20	6,401.83
II	Segment Results (Profit(+)/Loss(-) before tax and interest from each Segment)						
	(a) Batteries	23.32	13.43	22.45	36.75	44.38	79.09
	(b) Oil & Lubricants	17.23	10.17	12.85	27.40	25.67	50.83
	(c) Agriculture Products	9.98	25.30	8.37	35.28	46.94	57.12
	(d) Electricals & Others	1.87	7.47	0.90	9.34	6.04	17.33
	(e) Unallocated	-	-	-	-	-	-
	Total Segment Results	52.40	56.37	44.57	108.77	123.03	204.37
	Less: a. Finance costs	-	-	-	-	-	-
	b. Unallocable Expenses net off Unallocable Income	(1,362.98)	(39.59)	(1,009.72)	(1,402.57)	(1,021.82)	(2,570.04)
	Profit before tax	1,415.38	95.96	1,054.29	1,511.34	1,144.85	2,774.41
III	Segment Assets						
	(a) Batteries	267.44	269.94	258.09	267.44	258.09	250.64
	(b) Oil & Lubricants	577.45	572.94	587.79	577.45	587.79	557.60
	(c) Agriculture Products	55.82	210.82	34.00	55.82	34.00	168.34
	(d) Electricals & Others	225.93	354.53	204.13	225.93	204.13	264.94
	(e) Unallocated	8,333.40	8,038.69	7,170.08	8,333.40	7,170.08	8,013.38
	Total Segment Assets	9,460.04	9,446.92	8,254.09	9,460.04	8,254.09	9,254.90
IV	Segment Liabilities						
	(a) Batteries	19.58	57.44	36.14	19.58	36.14	22.76
	(b) Oil & Lubricants	6.28	5.44	7.83	6.28	7.83	23.02
	(c) Agriculture Products	23.60	75.72	23.33	23.60	23.33	37.06
	(d) Electricals & Others	11.95	61.09	9.29	11.95	9.29	9.02
	(e) Unallocated	49.72	61.29	413.07	49.72	413.07	48.98
	Total Segment Liabilities	111.13	260.98	489.66	111.13	489.66	140.84

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Notes:

- 1 The above Standalone results of the company have been reviewed by the Audit Committee and approved by the Board of Directors at their Respective meetings held on November 14, 2024.
- 2 The financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015, as amended thereafter and other accounting principles generally accepted in India.
- 3 The other income during the quarter and half-year ended September 30, 2024 includes dividend income amounting to Rs. 1323.39 lakhs, received from the Associate company i.e. Isgec Heavy Engineering Ltd., @ Rs. 4/- per equity share of Re. 1/- of Associate company.(The other income during the quarter and half-year ended September 30, 2023 includes Rs.992.55 lakhs, as dividend income from Associate company).
- 4 The figures for the corresponding previous periods have been regrouped, wherever necessary, to make them comparable.
- 5 In terms of SEBI Circular CIR/CFD/CMD/56/2016 dated May 27, 2016, the Company hereby declares that the auditors have issued limited review report on Standalone financial results with unmodified opinion for the quarter and half-year period ended September 30, 2024.

FOR & ON BEHALF OF BOARD OF DIRECTORS
OF THE YAMUNA SYNDICATE LIMITED

Kishore Chatnani

(KISHORE CHATNANI)
DIRECTOR
DIN : 07805465

Date: 14.11.2024
Place: Noida (U.P.)



Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results of The Yamuna Syndicate Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of The Yamuna Syndicate Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Quarterly Financial Results of **The Yamuna Syndicate Limited** (the Parent) and its share of the profit after tax and total Comprehensive Income of its Associate company (the parent and its Associate company together referred as "the group") for the quarter and half-year ended 30th September, 2024, being submitted by the Parent, pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').
2. This statement, which is the responsibility of the Parent's management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principle laid down in the Indian Accounting Standard 34 "*Interim Financial Reporting*" prescribed under Section 133 of Companies Act 2013 ("the Act") as amended, read with relevant rules issued there under ('Ind AS') and other accounting principle generally accepted in India. Our responsibility is to express a conclusion on the statements based on our review.
3. We conducted our review of the Statement in accordance with the Standards 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 (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities :

Parent Company:

The Yamuna Syndicate Limited

Associate Company (indirect):

Isgec Heavy Engineering Limited and its subsidiary & associate companies



5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of review report of the other auditor referred to be in para 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principle laid down in the applicable Indian Accounting Standard (Ind As) specified under Section 133 of Companies Act, 2013 and other accounting principle generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matter

6. We did not review the consolidated financial results of Associate company namely Isgec Heavy Engineering Limited and its subsidiary & associate companies, whose financial results total assets of Rs. 7,58,918 Lakhs as at September 30, 2024, total revenues of Rs. 1,66,742 Lakhs and Rs.3,21,597 Lakhs, total net profit after tax of Rs. 9,570 Lakhs and Rs. 16,287 Lakhs and total comprehensive income of Rs. 9,300 Lakhs and Rs.16,070 Lakhs. for the quarter and half year ended September 30, 2024, respectively, and Cash outflows (net) of Rs 5,361 Lakhs for the half year ended September 30, 2024 as considered in the consolidated unaudited financial results. The financial results of the Isgec Heavy Engineering Limited have been reviewed by other auditor, whose report has been furnished to us by the management and our conclusion on the statement, in so far as it relates to the amounts and disclosures included in respect of it is solely based on the report of other auditor and procedures performed by us as stated in paragraph 3 above. Our conclusion on statement is not modified in respect of above matter.



For Moudgil & Co.
Chartered Accountants
(Firm Regn. No. 001010N)

(A.K. Moudgil)

Partner

Membership No: 080785

UDIN: 24080785 BK CQYQ 6283

Place: Yamuna nagar
Date: 14.11.2024

THE YAMUNA SYNDICATE LIMITED

Regd. Office: Radour Road, Yamunanagar-135001(Haryana) CIN:U241011HR1954PLC001837
P.NO. +91-1732-255479, E.MAIL : cfo@yamunasynndicate.com, Website : www.yamunasynndicate.com

A: STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30.09.2024

(Amount in Rupees in Lakhs except earning per share)

Sr no	Particulars	Quarter Ended			Six Months Ended		Financial Year ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from Operations	1,519.82	1,934.36	1,385.63	3,454.18	3,521.20	6401.83
II	Other Income	62.97	61.43	37.24	124.40	69.13	1680.21
III	Total Income (I+II)	1,582.79	1,995.79	1,422.87	3,578.58	3,590.33	8,082.04
IV	Expenses:						
	(a) Cost of materials Consumed	-	-	-	-	-	-
	(b) Purchase of stock-in-trade	1,326.51	1,884.34	1,211.76	3,210.85	3,324.61	6073.69
	(c) Change in inventories of traded goods	93.97	(52.05)	85.28	41.92	(11.52)	(50.73)
	(d) Employee benefits expense	50.24	46.80	44.78	97.04	88.38	185.51
	(e) Finance costs	-	-	-	-	-	-
	(f) Depreciation and amortisation expense	2.13	2.12	1.81	4.25	3.62	8.89
	(g) other expenses	17.95	18.62	17.49	36.57	32.93	82.81
	Total expenses (IV)	1,490.80	1,899.83	1,361.12	3,390.63	3,438.02	6,300.17
V	Profit/(loss) before Share in Profit of Associate Company & tax(III-IV)	91.99	95.96	61.75	187.95	152.31	1,781.87
VI	Share in Profit of Associate Company	4,165.65	2,945.25	2,690.44	7,110.90	4,970.25	10,965.26
VII	Profit/(loss) before tax (V+VI)	4,257.64	3,041.21	2,752.19	7,298.85	5,122.56	12,747.13
VIII	Tax expense:						
	a) Current Tax	23.28	24.27	15.75	47.55	38.55	318.68
	b) Deferred Tax	0.06	0.19	(0.26)	0.25	1.10	3.21
IX	Profit/(loss) for the period (VII-VIII)	4,234.30	3,016.75	2,736.70	7,251.05	5,082.91	12,425.24
X	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or (loss)	0.52	0.52	(0.49)	1.04	(0.99)	2.08
	(ii) Income tax relating to items that will not be reclassified to profit or (loss)	(0.13)	(0.13)	0.13	(0.26)	0.25	(0.52)
	(iii) Share in other comprehensive income of Associate company	(112.95)	23.85	172.98	(89.10)	102.60	(96.90)
	B (i) Items that will be reclassified profit or (loss)						
	(ii) Income tax relating to items that will be reclassified to profit or (loss)	-	-	-	-	-	-
XI	Total Comprehensive Income (IX +X)	4,121.74	3,040.99	2,909.32	7,162.73	5,184.77	12,329.90
XII	Paid up equity share capital (Face Value of the equity share Rs.100/- each)	307.37	307.37	307.37	307.37	307.37	307.37
XIII	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	118,264.05
XIV	Earning Per Share (of Rs. 100/-each)(not annualised)						
	(a) Basic (in Rs.)	1,377.59	981.49	890.36	2,359.06	1,653.68	4,042.50
	(b) Diluted (in Rs.)	1,377.59	981.49	890.36	2,359.06	1,653.68	4,042.50

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THE YAMUNA SYNDICATE LIMITED
II. STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES AS ON 30.09.2024
(Amount in Rupees in Lakhs)

Particulars	As at 30.09.2024	As at
	(Unaudited)	31.03.2024 (Audited)
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	38.27	40.00
(b) Capital Work-In Progress	-	-
(c) Intangible Assets	-	-
(d) Investment in Associate company (Accounting for using equity method)	119,213.55	113,515.33
(e) Financial Assets		
(i) Investments	2.43	1.61
(ii) Trade Receivables	-	-
(iii) Loans	0.54	0.72
(iv) Other Financial Assets	87.09	264.83
(f) Deferred tax assets(Net)	4.54	5.06
(g) Other Non-current assets	-	-
Total non-current assets	119,346.42	113,827.55
Current assets		
(a) Inventories	594.98	649.49
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade Receivables	390.44	345.69
(iii) Cash and cash equivalents	71.75	166.89
(iv) Bank balances other than(iii) above	3,894.96	3,541.20
(v) Loans	1.55	0.69
(vi) Other Financial Assets	105.49	99.13
(c) Current Tax assets (Net)	96.97	3.81
(d) Other Current assets	113.06	77.81
Total current assets	5,269.20	4,884.71
Total Assets	124,615.62	118,712.26
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	307.37	307.37
(b) Other Equity	124,197.12	118,264.05
Total equity	124,504.49	118,571.42
LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ia) Lease Liabilities	-	-
(ii) Other financial liabilities	7.50	7.50
(b) Provisions	9.40	10.44
(c) Deferred tax liabilities (net)	-	-
(d) Other Non-current liabilities	-	-
Total non-current liabilities	16.90	17.94
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	-	-
(ia) Lease Liabilities	-	-
(ii) Trade payables		
a. Total outstanding dues of micro enterprises and small enterprises	-	38.45
b. Total outstanding dues of creditors other than micro enterprises and small enterprises	14.76	35.55
(iii) Other financial liabilities	72.58	43.87
(b) Other current liabilities	6.79	4.72
(c) Provisions	0.10	0.31
(d) Current Tax liabilities (Net)	-	-
Total Current liabilities	94.23	122.90
Total Equity and Liabilities	124,615.62	118,712.26



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THE YAMUNA SYNDICATE LIMITED
C. CONSOLIDATED CASH FLOW STATEMENT FOR THE PERIOD ENDED 30.09.2024

(Amount in Rupees in Lakhs)

Particulars	Six Months Ended	
	30.09.2024	30.09.2023
	(Unaudited)	(Unaudited)
A Cash flow from Operating Activities		
Profit before tax	187.95	152.31
Adjustments for :		
Depreciation	4.25	3.62
Interest income classified as investing cash flows	(122.08)	(67.49)
Unrealised Gain on Fair Valuation of Mutual Fund	(0.82)	
Operating cash flow before changes in assets and liabilities	69.30	88.44
(Increase)/Decrease in trade receivables	(44.74)	(90.57)
(Increase)/Decrease in inventories	54.52	10.45
(Increase)/Decrease in other current financial assets	(7.24)	3.76
(Increase)/Decrease in other non-current financial assets	177.93	0.18
(Increase)/Decrease in other bank balances	-	(375.46)
(Increase)/Decrease in other current assets	(35.25)	(39.41)
Increase/(Decrease) in current financial liabilities	28.70	9.25
Increase/(Decrease) in other current liabilities	2.06	373.41
Increase/(Decrease) in provisions	(1.24)	0.99
Increase/(Decrease) in Trade Payable	(59.24)	(20.95)
Cash generated from operations	184.80	(39.91)
Income Tax paid (net of refund)	(139.67)	(99.74)
Net cash inflow / (outflow) from operating activities	45.13	(139.65)
B Cash flow from investing activities		
Purchase of property, plant and equipment	(2.52)	(1.60)
(Increase)/Decrease in other bank balances	(353.76)	-
Dividend received	1,323.39	992.54
Interest received	122.08	67.49
Net cash inflow / (outflow) from investing activities	1,089.19	1,058.43
C Cash flows from financing activities		
Dividend paid to Company's shareholders	(1,229.46)	(998.94)
Net cash flow / (outflow) from financing activities	(1,229.46)	(998.94)
Net increase/(decrease) in cash and cash equivalents (A+B+C)	(95.14)	(80.16)
Cash and cash equivalents at the beginning of the financial year	166.89	120.05
Cash and cash equivalents at the end of reporting period	71.75	39.89
Components of cash and cash equivalents		
Balance with bank in Current accounts	14.34	29.03
Cheques, drafts in hand	51.96	7.97
Cash on hand	5.45	2.89
Total	71.75	39.89

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THE YAMUNA SYNDICATE LIMITED

D. CONSOLIDATED SEGMENT REPORTING AS ON 30.09.2024

(Amount in Rupees in Lakhs)

SN	Particulars	Quarter Ended			Six Months Ended		Financial Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Segment Revenue						
	(a) Batteries	477.07	449.96	466.21	927.03	870.69	1831.45
	(b) Oil & Lubricants	689.23	630.73	620.38	1,319.96	1,354.64	2894.17
	(c) Agriculture Products	272.44	655.46	224.22	927.90	1,173.96	1390.81
	(d) Electricals & others	81.08	198.21	74.82	279.29	121.91	285.40
	(e) Unallocated	-	-	-	-	-	-
	Total	1,519.82	1,934.36	1,385.63	3,454.18	3,521.20	6,401.83
	Less : Inter Segment Revenue	-	-	-	-	-	-
	Net Sales/Revenue from Operations	1,519.82	1,934.36	1,385.63	3,454.18	3,521.20	6,401.83
II	Segment Results (Profit(+)/Loss(-) before tax and interest from each Segment)						
	(a) Batteries	23.32	13.43	22.45	36.75	44.38	79.09
	(b) Oil & Lubricants	17.23	10.17	12.85	27.40	25.67	50.83
	(c) Agriculture Products	9.98	25.30	8.37	35.28	46.94	57.12
	(d) Electricals & others	1.87	7.47	0.90	9.34	6.04	17.33
	(e) Unallocated	-	-	-	-	-	-
	Total Segment Results	52.40	56.37	44.57	108.77	123.03	204.37
	Less: a. Finance costs	-	-	-	-	-	-
	b. Unallocable Expenses net off Unallocable Income	(4,205.24)	(2,984.84)	(2,707.62)	(7,190.08)	(4,999.53)	(12,542.76)
	Profit before tax	4,257.64	3,041.21	2,752.19	7,298.85	5,122.56	12,747.13
III	Segment Assets						
	(a) Batteries	267.44	269.94	258.09	267.44	258.09	250.64
	(b) Oil & Lubricants	577.45	572.94	587.79	577.45	587.79	557.60
	(c) Agriculture Products	55.82	210.82	34.00	55.82	34.00	168.34
	(d) Electricals & others	225.93	354.53	204.13	225.93	204.13	264.94
	(e) Unallocated	123,488.98	120,463.41	110,886.66	123,488.98	110,886.66	117,470.74
	Total Segment Assets	124,615.62	121,871.64	111,970.67	124,615.62	111,970.67	118,712.26
IV	Segment Liabilities						
	(a) Batteries	19.58	57.44	36.14	19.58	36.14	22.76
	(b) Oil & Lubricants	6.28	5.44	7.83	6.28	7.83	23.02
	(c) Agriculture Products	23.60	75.72	23.33	23.60	23.33	37.06
	(d) Electricals & others	11.95	61.09	9.29	11.95	9.29	9.02
	(e) Unallocated	49.72	61.29	413.07	49.72	413.07	48.98
	Total Segment Liabilities	111.13	260.98	489.66	111.13	489.66	140.84

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Notes:

- 1 The above Consolidated results of the company have been reviewed by the Audit Committee and approved by the Board of Directors at their Respective meetings held on November 14, 2024.
- 2 The financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015, as amended thereafter and other accounting principles generally accepted in India.
- 3 The Consolidated results includes the results of the Company and its Associate company namely Isgec Heavy Engineering Limited including its subsidiary & associate Companies. Investment in Associate company is accounted for using the equity method of accounting.
- 4 The figures for the corresponding previous periods have been regrouped, wherever necessary, to make them comparable.
- 5 In terms of SEBI Circular CIR/CFD/CMD/56/2016 dated May 27, 2016, the Company hereby declares that the auditors have issued limited review report on consolidated financial results with unmodified opinion for the quarter and half-year period ended September 30, 2024.

**FOR & ON BEHALF OF BOARD OF
OF THE YAMUNA SYNDICATE LIMITED**

(KISHORE CHATNANI)

DIRECTOR

DIN : 07805465

Date: 14.11.2024
Place: Noida (U.P.)

