



# The Yamuna Syndicate Limited

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

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February 14, 2026

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. : Unaudited Financial Results for the quarter & nine-months ended 31.12.2025 and outcome of the  
Board Meeting**

Dear Sir/Madam,

1. This is in continuation to our earlier intimation dated February 04, 2026, regarding date of convening of the Board Meeting of date i.e. February 14, 2026.
2. The Board Meeting commenced at 11:30 a.m.
3. The Board of Directors has considered and approved inter-alia Unaudited Standalone and Consolidated Financial Results along with Segment Reporting Statements, for the quarter & nine-months period ended December 31, 2025, and took on record, Limited Review Report of the Statutory Auditors, thereupon.

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith aforesaid Unaudited Standalone and Consolidated Financial Reports for the quarter & nine-months period ended December 31, 2025, along with Limited Review Report thereon, enclosed as **Annexure-I** and **Annexure-II**, respectively.

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CORPORATE IDENTITY NUMBER (CIN)  
L24101HR1954PLC001837

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E-mail : [ceo@yamunasyndicate.com](mailto:ceo@yamunasyndicate.com)  
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## The Yamuna Syndicate Limited

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

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Pursuant to Regulation 33(3)(d) of Listing Regulations, we hereby declare that Statutory Auditors ie. Moudgil & Company, Chartered Accountants (Firm Registration No. 001010N), have submitted their Limited Review Reports with unmodified opinion on Standalone and Consolidated Financial Results for the quarter & nine-months period ended December 31, 2025.

4. The aforesaid financial results are being placed on the website of the Company [www.yamunasyndicate.com](http://www.yamunasyndicate.com) under section <https://www.yamunasyndicate.com/FinancialResults.html>
5. The meeting of the Board of Directors was concluded at 1:10 p.m. (13:10)
6. The above is for your information and record please.

Thanking You,

Yours faithfully,

For The Yamuna Syndicate Limited

(Ashish Kumar)  
Company Secretary & Compliance Officer  
Membership No. F7846

For The Yamuna Syndicate Limited

  
(Ashish Kumar)  
Company Secretary & Compliance Officer  
Membership No. F7846

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**MOUDGIL & CO.**  
CHARTERED ACCOUNTANTS

Mob. 98960-36717  
98969-54188

SCO - 174, First Floor,  
Commercial Belt, Sector-17,  
HUDA, JAGADHRI-135003

**Independent Auditor's Review Report on Quarterly and Year to Date 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 31<sup>st</sup> December 2025 ("the statement") and year to date from 1st April, 2025 to 31<sup>st</sup> December, 2025 being submitted by the company 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 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-26080785VNDTAP2262  
Place: Yamuna nagar  
Date: 14-02-2026



**THE YAMUNA SYNDICATE LIMITED**

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

**A: STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS YEAR ENDED 31.12.2025**  
(Amount in Rupees in Lakhs except earning per share)

Sr no	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from Operations	1,658.42	1,487.92	1,497.56	5,079.47	4,951.74	6,482.01
II	Other Income	1,724.36	69.53	65.79	1,859.04	1,513.58	1,598.92
III	<b>Total Income (I+II)</b>	<b>3,382.78</b>	<b>1,557.45</b>	<b>1,563.35</b>	<b>6,938.51</b>	<b>6,465.32</b>	<b>8,080.93</b>
IV	Expenses:						
	(a) Cost of materials Consumed	-	-	-	-	-	-
	(b) Purchase of stock-in-trade	1,515.13	1,312.91	1,564.13	4,508.73	4,774.98	6,370.94
	(c) Change in inventories of traded goods	37.04	82.76	(158.60)	255.50	(116.68)	(292.71)
	(d) Employee benefits expense	49.66	52.63	45.77	151.61	142.81	190.64
	(e) Finance costs	-	-	-	-	-	-
	(f) Depreciation and amortisation expense	2.15	2.16	2.13	6.47	6.38	8.63
	(g) other expenses	21.90	20.85	15.85	64.38	52.42	88.02
	<b>Total expenses (IV)</b>	<b>1,625.88</b>	<b>1,471.31</b>	<b>1,469.28</b>	<b>4,986.69</b>	<b>4,859.91</b>	<b>6,365.52</b>
V	<b>Profit/(loss) before exceptional item &amp; tax (III-IV)</b>	<b>1,756.90</b>	<b>86.14</b>	<b>94.07</b>	<b>1,951.82</b>	<b>1,605.41</b>	<b>1,715.41</b>
VI	Exceptional Item (Refer Note -3)	32.33	-	-	32.33	-	-
VII	<b>Profit before tax (V-VI)</b>	<b>1,724.57</b>	<b>86.14</b>	<b>94.07</b>	<b>1,919.49</b>	<b>1,605.41</b>	<b>1,715.41</b>
VIII	Tax expense:						
	a) Current Tax	17.90	21.12	23.83	66.62	71.38	100.29
	b) Deferred Tax	0.03	0.59	(0.07)	1.54	0.18	(2.23)
	<b>Total Tax expenses (VIII)</b>	<b>17.93</b>	<b>21.71</b>	<b>23.76</b>	<b>68.16</b>	<b>71.56</b>	<b>98.06</b>
IX	<b>Profit/(loss) for the period (VII-VIII)</b>	<b>1,706.64</b>	<b>64.43</b>	<b>70.31</b>	<b>1,851.33</b>	<b>1,533.85</b>	<b>1,617.35</b>
X	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or (loss)	(0.24)	(0.18)	0.52	(0.60)	1.56	(0.73)
	(ii) Income tax relating to items that will not be reclassified to profit or (loss)	0.06	0.05	(0.13)	0.15	(0.39)	0.18
	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	<b>Total Comprehensive Income (IX + X)</b>	<b>1,706.46</b>	<b>64.30</b>	<b>70.70</b>	<b>1,850.88</b>	<b>1,535.02</b>	<b>1,616.80</b>
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	-	-	-	-	-	9,194.03
XIV	Earning Per Share (of Rs. 100/-each)(not annualised)						
	(a) Basic (in Rs.)	555.24	20.96	22.87	602.32	499.02	526.20
	(b) Diluted (in Rs.)	555.24	20.96	22.87	602.32	499.02	526.20



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**THE YAMUNA SYNDICATE LIMITED**

**B. STANDALONE SEGMENT REPORTING AS ON 31.12.2025**

(Amount in Rupees in Lakhs)

SN	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	<b>Segment Revenue</b>						
	(a) Batteries	471.80	460.64	502.09	1,383.86	1,429.12	1,815.66
	(b) Oil & Lubricants	1,035.80	740.65	890.71	2,487.20	2,210.67	3,128.73
	(c) Agriculture Products	18.43	210.25	24.95	739.82	952.85	1,065.35
	(d) Electricals & Others	132.39	76.38	79.81	468.59	359.10	472.27
	(e) Unallocated	-	-	-	-	-	-
	<b>Total</b>	<b>1,658.42</b>	<b>1,487.92</b>	<b>1,497.56</b>	<b>5,079.47</b>	<b>4,951.74</b>	<b>6,482.01</b>
	Less : Inter Segment Revenue	-	-	-	-	-	-
	<b>Net Sales/Revenue from Operations</b>	<b>1,658.42</b>	<b>1,487.92</b>	<b>1,497.56</b>	<b>5,079.47</b>	<b>4,951.74</b>	<b>6,482.01</b>
II	<b>Segment Results (Profit+)/Loss(-) before tax and interest from each Segment)</b>						
	(a) Batteries	27.95	15.75	24.13	61.99	60.88	79.79
	(b) Oil & Lubricants	24.13	21.35	20.14	61.01	47.54	72.51
	(c) Agriculture Products	1.89	6.45	2.13	35.77	37.41	42.93
	(d) Electricals & Others	2.68	0.18	2.51	8.51	11.85	19.86
	(e) Unallocated	-	-	-	-	-	-
	<b>Total Segment Results</b>	<b>56.65</b>	<b>43.73</b>	<b>48.91</b>	<b>167.28</b>	<b>157.68</b>	<b>215.09</b>
	Less: a. Finance costs	-	-	-	-	-	-
	b. Exceptional Item (Refer Note-3)	32.33	-	-	32.33	-	-
	c. Unallocable Expenses net off Unallocable Income	(1,700.25)	(42.41)	(45.16)	(1,784.54)	(1,447.73)	(1,500.32)
	<b>Profit before tax</b>	<b>1,724.57</b>	<b>86.14</b>	<b>94.07</b>	<b>1,919.49</b>	<b>1,605.41</b>	<b>1,715.41</b>
III	<b>Segment Assets</b>						
	(a) Batteries	292.17	305.32	266.97	292.17	266.97	286.34
	(b) Oil & Lubricants	724.08	681.13	640.94	724.08	640.94	678.40
	(c) Agriculture Products	4.88	18.62	63.29	4.88	63.29	175.95
	(d) Electricals & Others	395.58	381.03	430.39	395.58	430.39	559.45
	(e) Unallocated	8,598.76	6,954.45	8,181.15	8,598.76	8,181.15	8,022.05
	<b>Total Segment Assets</b>	<b>10,015.47</b>	<b>8,340.55</b>	<b>9,582.74</b>	<b>10,015.47</b>	<b>9,582.74</b>	<b>9,722.19</b>
IV	<b>Segment Liabilities</b>						
	(a) Batteries	64.74	78.15	76.76	64.74	76.76	72.12
	(b) Oil & Lubricants	20.30	25.49	10.22	20.30	10.22	11.75
	(c) Agriculture Products	3.60	19.81	19.70	3.60	19.70	70.67
	(d) Electricals & Others	11.45	9.59	7.26	11.45	7.26	3.59
	(e) Unallocated	99.93	98.52	49.19	99.93	49.19	62.66
	<b>Total Segment Liabilities</b>	<b>200.02</b>	<b>231.56</b>	<b>163.13</b>	<b>200.02</b>	<b>163.13</b>	<b>220.79</b>

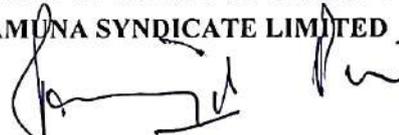


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Notes:

- 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 February 14, 2026.
- 2 The financial results of the Company have been prepared in accordance with the recognition and measurement principles of applicable Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015, as amended, as specified in Section 133 of the Companies Act, 2013.
- 3 The Government of India has consolidated 29 existing labour legislations into a unified framework comprising four labour codes. The Codes have been made effective from November 21, 2025. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations.  
The New Labour Codes have resulted in estimated one time increase in provision for employee benefits of the Company of Rs. 32.33 lakhs on the basis of actuarial valuation and consistent with the guidelines provided by the Institute of Chartered Accountants of India and the same has been recognized as exceptional item, in the current reporting period. Once Central / State Rules are notified by the Government on all aspects of the Codes, the Company will re-evaluate impact, if any, on the measurement of employee benefits and would provide appropriate accounting treatment.
- 4 The other income during the quarter and nine-months period ended December 31, 2025 includes dividend income amounting to Rs. 1654.24 lakhs, received from the Associate company i.e. Isgec Heavy Engineering Ltd., @ Rs. 5/- per equity share of Re. 1/- of Associate company.(The other income during the nine-months period ended December 31, 2024 includes Rs.1323.39 lakhs, as dividend income from Associate Company).
- 5 The figures for the corresponding previous periods have been regrouped, wherever necessary, to make them comparable.

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



(RANJIT PURI)  
CHAIRMAN  
DIN : 00052459

Date: 14.02.2026

Place: Yamunanagar(Hry)



**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 nine-months period ended 31<sup>st</sup> December, 2025, 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 reflects total revenues of Rs. 1,75,635 Lakhs and Rs.4,84,061 Lakhs, total net profit after tax of Rs 8,444 Lakhs and Rs. 19,935 Lakhs and total comprehensive income of Rs. 9,024 Lakhs and Rs.19,506 Lakhs, for the quarter and nine-months period ended 31<sup>st</sup> December, 2025, respectively, 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: 26080785EIWTBV2856

Place: Yamuna nagar

Date: 14-02-2026



**THE YAMUNA SYNDICATE LIMITED**

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

**A: STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31.12.2025**

(Amount in Rupees in Lakhs except earning per share)

Sr no	Particulars	Quarter Ended			Nine Months Ended		Year ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from Operations	1,658.42	1,487.92	1,497.56	5,079.47	4,951.74	6482.01
II	Other Income	70.12	69.53	65.79	204.80	190.19	275.53
III	<b>Total Income (I+II)</b>	<b>1,728.54</b>	<b>1,557.45</b>	<b>1,563.35</b>	<b>5,284.27</b>	<b>5,141.93</b>	<b>6,757.54</b>
IV	Expenses:						
	(a) Cost of materials Consumed	-	-	-	-	-	-
	(b) Purchase of stock-in-trade	1,515.13	1,312.91	1,564.13	4,508.73	4,774.98	6370.94
	(c) Change in inventories of traded goods	37.04	82.76	(158.60)	255.50	(116.68)	(292.71)
	(d) Employee benefits expense	49.66	52.63	45.77	151.61	142.81	190.64
	(e) Finance costs	-	-	-	-	-	-
	(f) Depreciation and amortisation expense	2.15	2.16	2.13	6.47	6.38	8.63
	(g) other expenses	21.90	20.85	15.85	64.38	52.42	88.02
	<b>Total expenses (IV)</b>	<b>1,625.88</b>	<b>1,471.31</b>	<b>1,469.28</b>	<b>4,986.69</b>	<b>4,859.91</b>	<b>6,365.52</b>
V	<b>Profit/(loss) before share of an associate, exceptional item &amp; tax (III-IV)</b>	<b>102.66</b>	<b>86.14</b>	<b>94.07</b>	<b>297.58</b>	<b>282.02</b>	<b>392.02</b>
VI	Share in Profit of Associate Company	3,140.77	1,977.75	903.35	7,469.77	8,014.25	11,213.65
VII	<b>Profit/(loss) before exceptional items &amp; tax (V+VI)</b>	<b>3,243.43</b>	<b>2,063.89</b>	<b>997.42</b>	<b>7,767.35</b>	<b>8,296.27</b>	<b>11,605.67</b>
VIII	Exceptional items (Refer note 4)	32.33	-	-	32.33	-	-
IX	<b>Profit/(loss) before tax (VII-VIII)</b>	<b>3,211.10</b>	<b>2,063.89</b>	<b>997.42</b>	<b>7,735.02</b>	<b>8,296.27</b>	<b>11,605.67</b>
X	Tax expense:						
	a) Current Tax	17.90	21.12	23.83	66.62	71.38	100.29
	b) Deferred Tax	0.03	0.59	(0.07)	1.54	0.18	(2.23)
	<b>Total Tax expense (X)</b>	<b>17.93</b>	<b>21.71</b>	<b>23.76</b>	<b>68.16</b>	<b>71.56</b>	<b>98.06</b>
XI	<b>Profit/(loss) for the period (IX-X)</b>	<b>3,193.17</b>	<b>2,042.18</b>	<b>973.66</b>	<b>7,666.86</b>	<b>8,224.71</b>	<b>11,507.61</b>
XII	<b>Other Comprehensive Income</b>						
	A (i) Items that will not be reclassified to profit or (loss)	(0.24)	(0.18)	0.52	(0.60)	1.56	(0.73)
	(ii) Income tax relating to items that will not be reclassified to profit or (loss)	0.06	0.05	(0.13)	0.15	(0.39)	0.18
	(iii) Share in other comprehensive income of Associate company	263.95	(149.85)	10.80	(191.90)	(78.30)	(160.61)
	B (i) Items that will be reclassified profit or (loss)						
	(ii) Income tax relating to items that will be reclassified to profit or (loss)	-	-	-	-	-	-
XIII	<b>Total Comprehensive Income (XI+XII)</b>	<b>3,456.94</b>	<b>1,892.20</b>	<b>984.85</b>	<b>7,474.51</b>	<b>8,147.58</b>	<b>11,346.45</b>
XIV	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
XV	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	1,28,380.89
XVI	<b>Earning Per Share (of Rs. 100/-each)(not annualised)</b>						
	(a) Basic (in Rs.)	1,038.87	664.40	316.77	2,494.38	2,675.83	3,743.96
	(b) Diluted (in Rs.)	1,038.87	664.40	316.77	2,494.38	2,675.83	3,743.96



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# THE YAMUNA SYNDICATE LIMITED

## B. CONSOLIDATED SEGMENT REPORTING AS ON 31.12.2025

(Amount in Rupees in Lakhs)

SN	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	<b>Segment Revenue</b>						
	(a) Batteries	471.80	460.64	502.09	1,383.86	1,429.12	1815.66
	(b) Oil & Lubricants	1,035.80	740.65	890.71	2,487.20	2,210.67	3128.73
	(c) Agriculture Products	18.43	210.25	24.95	739.82	952.85	1065.35
	(d) Electricals & others	132.39	76.38	79.81	468.59	359.10	472.27
	(e) Unallocated	-	-	-	-	-	-
	<b>Total</b>	<b>1,658.42</b>	<b>1,487.92</b>	<b>1,497.56</b>	<b>5,079.47</b>	<b>4,951.74</b>	<b>6,482.01</b>
	Less : Inter Segment Revenue	-	-	-	-	-	-
	<b>Net Sales/Revenue from Operations</b>	<b>1,658.42</b>	<b>1,487.92</b>	<b>1,497.56</b>	<b>5,079.47</b>	<b>4,951.74</b>	<b>6,482.01</b>
II	<b>Segment Results (Profit(+)/Loss(-) before tax and interest from each Segment)</b>						
	(a) Batteries	27.95	15.75	24.13	61.99	60.88	79.79
	(b) Oil & Lubricants	24.13	21.35	20.14	61.01	47.54	72.51
	(c) Agriculture Products	1.89	6.45	2.13	35.77	37.41	42.93
	(d) Electricals & others	2.68	0.18	2.51	8.51	11.85	19.86
	(e) Unallocated	-	-	-	-	-	-
	<b>Total Segment Results</b>	<b>56.65</b>	<b>43.73</b>	<b>48.91</b>	<b>167.28</b>	<b>157.68</b>	<b>215.09</b>
	Less: a. Finance costs	-	-	-	-	-	-
	b. Exceptional Item ( Refer Note- 4)	32.33	-	-	32.33	-	-
	c. Unallocable Expenses net off Unallocable Income	(3,186.78)	(2,020.16)	(948.51)	(7,600.07)	(8,138.59)	(11,390.58)
	<b>Profit before tax</b>	<b>3,211.10</b>	<b>2,063.89</b>	<b>997.42</b>	<b>7,735.02</b>	<b>8,296.27</b>	<b>11,605.67</b>
III	<b>Segment Assets</b>						
	(a) Batteries	292.17	305.32	266.97	292.17	266.97	286.34
	(b) Oil & Lubricants	724.08	681.13	640.94	724.08	640.94	678.40
	(c) Agriculture Products	4.88	18.62	63.29	4.88	63.29	175.95
	(d) Electricals & others	395.58	381.03	430.39	395.58	430.39	559.45
	(e) Unallocated	1,33,409.08	1,28,359.63	1,24,250.92	1,33,409.08	1,24,250.92	1,27,208.91
	<b>Total Segment Assets</b>	<b>1,34,825.79</b>	<b>1,29,745.73</b>	<b>1,25,652.51</b>	<b>1,34,825.79</b>	<b>1,25,652.51</b>	<b>1,28,909.05</b>
IV	<b>Segment Liabilities</b>						
	(a) Batteries	64.74	78.15	76.76	64.74	76.76	72.12
	(b) Oil & Lubricants	20.30	25.49	10.22	20.30	10.22	11.75
	(c) Agriculture Products	3.60	19.81	19.70	3.60	19.70	70.67
	(d) Electricals & others	11.45	9.59	7.26	11.45	7.26	3.59
	(e) Unallocated	99.93	98.52	49.19	99.93	49.19	62.66
	<b>Total Segment Liabilities</b>	<b>200.02</b>	<b>231.56</b>	<b>163.13</b>	<b>200.02</b>	<b>163.13</b>	<b>220.79</b>



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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 February 14, 2026.
- 2 The financial results of the Company have been prepared in accordance with the recognition and measurement principles of applicable Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015, as amended, as specified in Section 133 of the Companies Act, 2013.
- 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 Government of India has consolidated 29 existing labour legislations into a unified framework comprising four labour codes. The Codes have been made effective from November 21, 2025. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations.  
The New Labour Codes have resulted in estimated one time increase in provision for employee benefits of the Company of Rs. 32.33 lakhs on the basis of actuarial valuation and consistent with the guidelines provided by the Institute of Chartered Accountants of India and the same has been recognized as exceptional item, in the current reporting period. Once Central/State Rules are notified by the Government on all aspects of the Codes, the Company will re-evaluate impact, if any, on the measurement of employee benefits and would provide appropriate accounting treatment.
- 5 The figures for the corresponding previous periods have been regrouped, wherever necessary, to make them comparable.

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



(RANJIT PURI)  
CHAIRMAN  
DIN : 00052459

Date: 14.02.2026

Place: Yamunanagar (Hry)

