



The Yamuna Syndicate Limited

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

Uploaded on BSE Listing Centre Website : <http://listing.bseindia.com>

29.05.2026

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. : Audited Financial Results and outcome of Board Meeting

Dear Sir/Madam,

1. This is in continuation to our earlier intimation dated May 19, 2026, regarding date of convening of the Board Meeting of date i.e. Friday, May 29, 2026.
2. The Board Meeting commenced at 11:00 a.m.
3. The Board of Director have considered and approved inter-alia following businesses in the meeting:

A. Financial Results :-

- i. Audited Financial Results (Standalone and Consolidated) for the quarter & financial year ended March 31, 2026 alongwith Auditors Report thereon.

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith Audited Standalone and Consolidated Financial Results for the quarter and financial year ended on March 31, 2026 along with Auditors Report thereon, enclosed as **Annexure-1** and **Annexure-II**, respectively.

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 Audit Reports with unmodified opinion on Standalone and Consolidated Financial Results for the quarter and financial year ended on March 31, 2026.

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CORPORATE IDENTITY NUMBER (CIN)
L24101HR1954PLC001837

Tel : +91-1732-255475, 255479

Fax : +91-1732-251802

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



The Yamuna Syndicate Limited

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

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- ii. The Board, thereafter, authorized Mr. Kishore Chatnani, Director, to sign the aforesaid Standalone and Consolidated financial reports for the quarter & year ended March 31, 2026, on behalf of the Board of Directors. A Certified copy of Resolution passed in this regard, is attached as **Annexure-III**.

B. Dividend :-

The Board of Directors recommended a Final dividend of Rs **500/- (Rs. Five Hundred only)** per Equity Share of Rs. 100/- each, out of profits of the Company, for the year ended March 31, 2026, subject to the approval of Shareholders at the forthcoming Annual General Meeting. Dividend, if approved by the Shareholders at the forthcoming Annual General Meeting shall be paid within a period of 30 days from the date of declaration at forthcoming Annual General Meeting.

The date of Annual General Meeting and record date will be informed in due course.

4. These financial results are being also placed on the website of the Company at www.yamunasyndicate.com under section <https://yamunasyndicate.com/quarterly-reports/>
5. The meeting of the Board of Directors was concluded at 02.20 p.m.(14:20 hours)
6. The above is for your information and record please.

Thanking You,

Yours faithfully,

For The Yamuna Syndicate Limited

(Ashish Kumar)
Company Secretary

For The Yamuna Syndicate Limited


(Ashish Kumar)
Company Secretary

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Independent Auditor's Report on the Quarterly and Year to Date Audited 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
The Yamuna Syndicate Ltd.
Yamunanagar-135 001

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone quarterly and year-to-date financial results of **The Yamuna Syndicate Limited** (the "Company") for the quarter and year ended March 31, 2026 ("the Statement"), 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 Statement annual financial results:

- (i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (ii) 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 of the Company for the quarter and year ended March 31, 2026.

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 Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone 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 standalone financial statements under the provisions of the Act and the rules made 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.



Management's Responsibilities for the Standalone Financial Results

These quarterly standalone financial results as well as the year-to-date standalone financial results have been prepared on the basis of the interim financial statements.

The Company's management and Board of Directors are responsible for the preparation and presentation of these standalone annual financial Statement/results that gives a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder 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 design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, 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 also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 the Statement.



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 Statement, 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the 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 Company's ability to continue as a going concern. 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 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 Statement, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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.



A handwritten signature in blue ink, followed by the date "29/05/2022" written in the same ink.

Other matters

The Statement annual financial results includes the results for the quarter ended March 31, 2026 and the corresponding quarter ended of the previous year being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Our opinion is not modified in respect of this matter.

Place: Yamuna Nagar
Dated: 29-05-2026



For Moudgil & Co.,
Chartered Accountants
Firm Reg. No: 001010N

A.K. Moudgil
Partner

Membership No.: 080785

UDIN: 26080785ZLZ00A6190

THE YAMUNA SYNDICATE LIMITED

Regd. Office: Radaur Road, Yamunanagar-135001(Haryana) CIN:L24101HR1954PLC001837

P.NO. +91-1732-255479, I.MAIL : cfo@yamunasynidicate.com, Website : www.yamunasynidicate.com

A: STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND FINANCIAL YEAR ENDED 31.03.2026
(Amount in Rupees in Lakhs except earning per share)

Sr no	Particulars	Quarter ended			Financial Year ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I	Revenue from Operations	1,817.37	1,658.42	1,530.27	6,896.84	6,482.01
II	Other Income	69.34	1,724.36	85.34	1,928.38	1,598.92
III	Total Income (I+II)	1,886.71	3,382.78	1,615.61	8,825.22	8,080.93
IV	Expenses:					
	(a) Cost of materials Consumed	-	-	-	-	-
	(b) Purchase of stock-in-trade	1,742.97	1,515.13	1,595.96	6,251.70	6,370.94
	(c) Change in inventories of traded goods	(62.23)	37.04	(176.03)	193.27	(292.71)
	(d) Employee benefits expense	57.78	49.66	47.83	209.39	190.64
	(e) Finance costs	-	-	-	-	-
	(f) Depreciation and amortisation expense	4.51	2.15	2.25	10.98	8.63
	(g) other expenses	26.18	21.90	35.60	90.56	88.02
	Total expenses (IV)	1,769.21	1,625.88	1,505.61	6,755.90	6,365.52
V	Profit/(loss) before exceptional item & tax (III-IV)	117.50	1,756.90	110.00	2,069.32	1,715.41
VI	Exceptional Item (Refer note 3)	(2.66)	32.33	-	29.67	-
VII	Profit/(loss) before tax(V-VI)	120.16	1,724.57	110.00	2,039.65	1,715.41
VIII	Tax expense:					
	a) Current Tax	30.45	17.90	28.91	97.07	100.29
	b) Deferred Tax	(1.64)	0.03	(2.41)	(0.10)	(2.23)
	Total Tax expenses (VIII)	28.81	17.93	26.50	96.97	98.06
IX	Profit/(loss) for the period (VII-VIII)	91.35	1,706.64	83.50	1,942.68	1,617.35
X	Other Comprehensive Income					
	A (i) Items that will not be reclassified to profit or (loss)	4.18	(0.24)	(2.29)	3.58	(0.73)
	(ii) Income tax relating to items that will not be reclassified to profit or (loss)	(1.05)	0.06	0.57	(0.90)	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	Total Comprehensive Income (IX + X)	94.48	1,706.46	81.78	1,945.36	1,616.80
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
XIII	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	9,602.56	9,194.03
XIV	Earning Per Share (of Rs. 100/-each)(not annualised)					
	(a) Basic (in Rs.)	29.72	555.24	27.17	632.04	526.20
	(b) Diluted (in Rs.)	29.72	555.24	27.17	632.04	526.20



THE YAMUNA SYNDICATE LIMITED

B. STATEMENT OF STANDALONE ASSETS AND LIABILITIES AS AT 31.03.2026

(Amount in Rupees in Lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
	(Audited)	(Audited)
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	37.24	37.18
(b) Capital Work-In Progress	14.42	-
(c) Intangible Assets	-	-
(d) Financial Assets		
(i) Investments	4,064.65	4,061.13
(ii) Trade Receivables	-	-
(iii) Loans	-	0.36
(iv) Other Financial Assets	1,250.31	631.02
(e) Deferred tax assets (Net)	6.67	7.47
(f) Other Non-current assets	-	-
Total non-current assets	5,373.29	4,737.16
Current assets		
(a) Inventories	736.23	947.60
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade Receivables	512.08	408.87
(iii) Cash and cash equivalents	170.97	199.13
(iv) Bank balances other than (iii) above	2,990.29	3,104.03
(v) Loans	0.77	0.64
(vi) Other Financial Assets	131.41	99.92
(c) Current Tax assets (Net)	96.59	60.66
(d) Other Current assets	176.81	164.18
Total current assets	4,815.15	4,985.03
Total Assets	10,188.44	9,722.19
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	307.37	307.37
(b) Other Equity	9,602.56	9,194.03
Total equity	9,909.93	9,501.40
LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ia) Lease Liabilities	-	-
(ii) Other financial liabilities	7.50	7.50
(b) Provisions	40.27	13.83
(c) Deferred tax liabilities (net)	-	-
(d) Other Non-current liabilities	-	-
Total non-current liabilities	47.77	21.33
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	-	-
(ia) Lease Liabilities	-	-
(ii) Trade payables		
a. Total outstanding dues of micro enterprises and small enterprises	79.77	63.55
b. Total outstanding dues of creditors other than micro enterprises and small enterprises	69.36	73.72
(iii) Other financial liabilities	76.21	57.20
(b) Other current liabilities	5.03	4.48
(c) Provisions	0.37	0.51
(d) Current Tax liabilities (Net)	-	-
Total Current liabilities	230.74	199.46
Total Equity and Liabilities	10,188.44	9,722.19



THE YAMUNA SYNDICATE LIMITED

C. STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31.03.2026

(Amount in Rupees in Lakhs)

Particulars	31.03.2026	31.03.2025
	(Audited)	(Audited)
A Cash flow from Operating Activities		
Profit before tax	2,039.65	1,715.41
Adjustments for :		
Depreciation	10.98	8.63
Dividend and interest income classified as investing cash flows	(1,917.86)	(1,591.16)
Provision for expected credit loss	(3.69)	3.58
Unrealised Gain on Fair Valuation on Mutual Fund	(0.12)	(0.86)
(Gain)/loss on property, plant and equipment sold/ written off	0.05	0.29
Operating cash flow before changes in assets and liabilities	129.01	135.89
(Increase)/Decrease in trade receivables	(99.52)	(66.76)
(Increase)/Decrease in inventories	211.37	(298.11)
(Increase)/Decrease in other current financial assets	(31.62)	(0.74)
(Increase)/Decrease in other non-current financial assets	(618.93)	(365.83)
(Increase)/Decrease in other current assets	(12.63)	(86.37)
Increase/(Decrease) in current financial liabilities	19.01	13.33
Increase/(Decrease) in other non-current financial liabilities	-	-
Increase/(Decrease) in other current liabilities	0.55	(0.24)
Increase/(Decrease) in provisions	26.30	3.59
Increase/(Decrease) in Trade Payable	11.86	63.27
Cash generated from operations	(364.60)	(601.97)
Income Tax paid (net of refund)	(129.42)	(157.87)
Net cash inflow / (outflow) from operating activities	(494.02)	(759.84)
B Cash flow from investing activities		
Purchase of property, plant and equipment including capital work -in-progress	(25.51)	(6.11)
(Increase)/Decrease in other bank balances	113.74	437.17
Purchase of Mutual Fund	(3.40)	(0.68)
Dividend received	1,654.24	1,323.39
Interest received	263.62	267.77
Net cash inflow / (outflow) from investing activities	2,002.69	2,021.54
C Cash flows from financing activities		
Dividend paid to Company's shareholders	(1,536.83)	(1,229.46)
Net cash flow / (outflow) from financing activities	(1,536.83)	(1,229.46)
Net increase/(decrease) in cash and cash equivalents (A+B+C)	(28.16)	32.24
Cash and cash equivalents at the beginning of the financial year	199.13	166.89
Cash and cash equivalents at the end of reporting period	170.97	199.13
Components of cash and cash equivalents		
Balance with bank in Current accounts	29.31	36.38
Cheques, drafts on hand	139.94	159.51
Cash on hand	1.72	3.24
Total	170.97	199.13



THE YAMUNA SYNDICATE LIMITED

D. STANDALONE SEGMENT REPORTING AS AT 31.03.2026

(Amount in Rupees in Lakhs)

SN	Particulars	Quarter ended			Financial Year ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I	Segment Revenue					
	(a) Batteries	469.31	471.80	386.54	1,853.17	1,815.66
	(b) Oil & Lubricants	968.41	1,035.80	918.06	3,455.61	3,128.73
	(c) Agriculture Products	167.82	18.43	112.50	907.64	1,065.35
	(d) Electricals & others	211.83	132.39	113.17	680.42	472.27
	(e) Unallocated	-	-	-	-	-
	Total	1,817.37	1,658.42	1,530.27	6,896.84	6,482.01
	Less : Inter Segment Revenue	-	-	-	-	-
	Net Sales/Revenue from Operations	1,817.37	1,658.42	1,530.27	6,896.84	6,482.01
II	Segment Results (Profit+)/Loss(-) before tax and interest from each Segment					
	(a) Batteries	37.68	27.95	18.91	99.67	79.79
	(b) Oil & Lubricants	26.58	24.13	24.97	87.59	72.51
	(c) Agriculture Products	9.70	1.89	5.52	45.47	42.93
	(d) Electricals & others	7.30	2.68	8.01	15.81	19.86
	(e) Unallocated	-	-	-	-	-
	Total Segment Results	81.26	56.65	57.41	248.54	215.09
	Less: a. Finance costs	-	-	-	-	-
	b. Exceptional Item	(2.66)	32.33	-	29.67	-
	c. Unallocable Expenses net off Unallocable Income	(36.24)	(1,700.25)	(52.59)	(1,820.78)	(1,500.32)
	Profit before tax	120.16	1,724.57	110.00	2,039.65	1,715.41
III	Segment Assets					
	(a) Batteries	321.23	292.17	286.34	321.23	286.34
	(b) Oil & Lubricants	675.99	724.08	678.40	675.99	678.40
	(c) Agriculture Products	172.72	4.88	175.95	172.72	175.95
	(d) Electricals & others	419.42	395.58	559.45	419.42	559.45
	(e) Unallocated	8,599.08	8,598.76	8,022.05	8,599.08	8,022.05
	Total Segment Assets	10,188.44	10,015.47	9,722.19	10,188.44	9,722.19
IV	Segment Liabilities					
	(a) Batteries	48.65	64.74	72.12	48.65	72.12
	(b) Oil & Lubricants	32.90	20.30	11.75	32.90	11.75
	(c) Agriculture Products	87.69	3.60	70.67	87.69	70.67
	(d) Electricals & others	7.20	11.45	3.59	7.20	3.59
	(e) Unallocated	102.07	99.93	62.66	102.07	62.66
	Total Segment Liabilities	278.51	200.02	220.79	278.51	220.79



Note:

- 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 May 29, 2026.
- 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 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 New Labour Codes have resulted in estimated one time increase in provision for employee benefits of the Company of Rs. 29.67 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. The Company continues to monitor the finalisation of Central/State Rules and clarifications from the Government on other aspects of the Labour Codes, and would provide appropriate accounting effect as and when such clarification are issued/rules are notified.
- 4 The Board of Directors recommends a final dividend of Rs.500/- per Equity Share of Rs. 100/- each, out of the profits of the Company, for the year ended March 31, 2026, subject to approval of Shareholders in the Annual General Meeting of the Company.
- 5 The figures of last quarter ended March 31, 2026 and March 31, 2025 are the balancing figures between audited figures in respect of the full financial year ended March 31, 2026 and March 31, 2025 respectively and the published year to date figures up to the third quarter of the respective financial year then ended.
- 6 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**

Date: 29.05.2026
Place: Noida (UP)




(KISHORE CHATNANI)
DIRECTOR
DIN : 07805465

Resolution for authorization is attached in Annexure-III

Independent Auditor's Report on the Consolidated Audited Quarterly and year-to-date 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,
The Yamuna Syndicate Limited,
Yamunanagar-135001

Report on the Audit of the Consolidated Financial Results

Opinion

We have audited the accompanying Statement of quarterly and annual Consolidated Financial Results of The Yamuna Syndicate Limited ("parent") and its associate company (the parent and its associate company together referred to as "the Group") for the quarter and year ended on March 31, 2026 ("Statement"), being submitted by the parent 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 the reports of the other auditors on separate financial statements/financial information of Associate company and its subsidiaries, the aforesaid consolidated statement:

- a. includes the results of **ISGEC Heavy Engineering Limited (Associate Company)**
- b. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations, as amended; and
- c. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under the section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder, and other accounting principles generally accepted in India, of the consolidated net profit and other comprehensive income and other financial information of the Group and its associate for the quarter and year ended 31st March 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) as specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated 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 and other auditors in terms of their reports referred to in "Other Matter" paragraph below and information provided for management, is sufficient and appropriate to provide a basis for our opinion.



Other Matter

M/s SCV & Co. LLP, the auditors of the Associate Company, who has stated in the Audit Report on the consolidated Ind AS Financial results of Associates company, as under:-

(A) Material uncertainty related to going concern of a subsidiary

In case of Isgec Investment PTE. LTD, subsidiary of the Parent Company:

We draw attention to the matter related to material uncertainty related to going concern of Isgec Investment PTE. LTD, a subsidiary of ISGEC Heavy Engineering Limited (Parent Company), reported in the Auditor's Report on Standalone Financial Statements of the subsidiary which is being reproduced hereunder:

We draw attention to Note-2 that the company incurred a loss after tax of S\$ 3,531,212 (INR equivalent: INR 2,596.32 lakhs) during the financial year ended March 31, 2026, the company's current liabilities exceeded its current assets by S\$ 1,478,317 (INR equivalent: INR 1086.93 lakhs) and the total liabilities exceeded its total assets by S\$4,319,672 (INR equivalent: INR 3,176.04 lakhs). The financial statement have been prepared on a going concern basis on the assumption that financial support from holding company will continue to be available. In the event that there is no continued financial support, the going concern basis would be invalid and provision would have to be made for any loss on realisation of the company's assets and further cost, which might arise. The directors are satisfied that financial support from holding company will be available as and when required.

The opinion of the auditor of the subsidiary company is not modified in respect of this matter. Further, our opinion on the Consolidated Annual Financial Results is not modified in respect of this matter.

(B) Emphasis of Matter

In case of Consolidated Financial Statements of Bioeq Energy Holdings Corp., step-down subsidiary of the Parent Company

We draw attention to the Emphasis of Matter reported in the Auditor's Report on Consolidated Financial Statements of Bioeq Energy Holdings Corp., a step-down subsidiary of the Parent Company, which is being reproduced hereunder:



We draw attention to Note 1 to the accompanying consolidated financial statements which indicate that the Group has capital deficiency amounting to P2,835,892,794 (INR equivalent: INR 44,277.56 lakhs) as at March 31, 2026. As stated in Note 1, this condition, among other matters, indicates the existence of a material uncertainty that may cast significant doubt on the group's ability to continue as a going concern. It is further stated in Note 1 that the group expects to operate at its full capacity once its subsidiary, Cavite Biofuel Producer Inc. received local monthly allocation from the Department of Energy on January 19, 2026 and commenced commercial sales on March 25, 2026. Management expect that these developments will improve the Group's financial performance and reduce its capital deficiency. In addition, the Parent Company has provided an undertaking that it will continue to provide financial support to its subsidiary, as necessary.

The opinion of the auditor of the Associate Company is not modified in respect of this matter. Further, our opinion on the Consolidated Annual Financial Results is not modified in respect of this matter.

Management's Responsibilities for the Consolidated Financial Results

These consolidated financial results have been prepared on the basis of the consolidated annual financial statements. The parent Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group in accordance with recognition and measurement principles laid down in Indian Accounting Standard 34, '**Interim Financial Reporting**' prescribed under section 133 of the Act read with the relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective 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 their assets 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 financial result 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 Statement by the Directors of the parent Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies in the Group, are responsible for assessing the ability of the Group 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 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 the Group.



Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 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 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; a 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 on whether the company has adequate internal financial controls with reference on financial statements in place and operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and the Board of Directors.
- Conclude on the appropriateness of the 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 ability of the Group to continue as a going concern. 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 Statement 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 to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.



- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the companies in the Group which we are the independent auditors to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement, of which we are the independent auditors. For the other entities included in the Statement, 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.

Materiality is the magnitude of misstatements in the consolidated annual financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the consolidated annual financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the consolidated annual financial results.

We communicate with those charged with governance of entities included in the Statement 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 issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

- a) The consolidated Statement include the audited Financial Results of one Associate company including its subsidiary companies, whose Financial Statements/Financial Results/financial information reflects total assets of Rs. 8,07,713 lakhs as at March 31,2026, total income of Rs. 2,11,098 lakhs and Rs.6,92,227 lakhs and total net profit/(loss) after tax of Rs. 8,497 lakhs and Rs. 15,404 lakhs, total comprehensive income/(loss) of Rs.7,473 lakhs and Rs 13,951 lakhs, for the quarter and year ended on that date respectively, and net cash inflows(outflows) of 29,312 lakhs for the year ended March 31, 2026, as considered in the consolidated Financial Results, which have not been audited by us.

The independent auditors' reports on the standalone/consolidated financial statements/Financial Results/financial information of these entities have been furnished to us by the management and our opinion on the consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of the Associate company is based solely on the reports of such auditors and the procedures performed by us as stated in paragraph above.



Our opinion on the consolidated Financial Results is not modified in respect of the above matter with respect to our reliance on the work done and, the reports of the other auditors and the Financial Results/financial information certified by the Board of Directors.

- b) The consolidated annual financial results includes the results for the quarter ended 31st March 2026 being the balancing figure between 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. The results for the previous year's quarter ended 31st March 2025 are the balancing figure between the audited figures in respect of the full financial year and the unaudited year to date figures up to the third quarter of the previous financial year.

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 of the other auditors and the financial results/financial information certified by the Board of Directors.

Place: Yamuna Nagar
Dated: 29-05-2026



For Moudgil and Co.,
Chartered Accountants
Firm Reg. No: 001010N

A.K Moudgil
Partner
Membership No.: 080785

UDIN: 26080785ELTSBX8516

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 AUDITED FINANCIAL RESULTS FOR THE QUARTER AND FINANCIAL YEAR ENDED 31.03.2026
(Amount in Rupees in Lakhs except earning per share)

Sr no	Particulars	Quarter Ended			Financial Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I	Revenue from Operations	1,817.37	1,658.42	1,530.27	6,896.84	6,482.01
II	Other Income	69.34	70.12	85.34	274.14	275.53
III	Total Income (I+II)	1,886.71	1,728.54	1,615.61	7,170.98	6,757.54
IV	Expenses:					
	(a) Cost of materials Consumed	-	-	-	-	-
	(b) Purchase of stock-in-trade	1,742.97	1,515.13	1,595.96	6,251.70	6,370.94
	(c) Change in inventories of traded goods	(62.23)	37.04	(176.03)	193.27	(292.71)
	(d) Employee benefits expense	57.78	49.66	47.83	209.39	190.64
	(e) Finance costs	-	-	-	-	-
	(f) Depreciation and amortisation expense	4.51	2.15	2.25	10.98	8.63
	(g) other expenses	26.18	21.90	35.60	90.56	88.02
	Total expenses (IV)	1,769.21	1,625.88	1,505.61	6,755.90	6,365.52
V	Profit/(loss) before share in profit of associate, exceptional item & tax (III-IV)	117.50	102.66	110.00	415.08	392.02
VI	Exceptional items (Refer note 5)	(2.66)	32.33	-	29.67	-
VII	Profit/(loss) before share in profit of associate & tax (V-VI)	120.16	70.33	110.00	385.41	392.02
VIII	Share in Profit of Associate Company	3,295.35	1,283.85	520.65	4,901.61	8,534.81
IX	Profit/(loss) before tax (VII+VIII)	3,415.51	1,354.18	630.65	5,287.02	8,926.83
X	Tax expense:					
	a) Current Tax	30.45	17.90	28.91	97.07	100.29
	b) Deferred Tax	(1.64)	0.03	(2.41)	(0.10)	(2.23)
	Total Tax expenses (X)	28.81	17.93	26.50	96.97	98.06
XI	Profit after tax (IX-X)	3,386.70	1,336.25	604.15	5,190.05	8,828.77
XII	Other Comprehensive Income					
	A (i) Items that will not be reclassified to profit or (loss)	4.18	(0.24)	(2.29)	3.58	(0.73)
	(ii) Income tax relating to items that will not be reclassified to profit or (loss)	(1.05)	0.06	0.57	(0.90)	0.18
	(iii) Share in other comprehensive income of Associate company	(475.20)	264.15	(81.90)	(666.79)	(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	Total Comprehensive Income (XI+XII)	2,914.63	1,600.22	520.53	4,525.94	8,667.61
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
XV	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	128,690.98	125,702.05
XVI	Earning Per Share (of Rs. 100/-each)(not annualised)					
	(a) Basic (in Rs.)	1,101.83	434.74	196.55	1,688.56	2,872.41
	(b) Diluted (in Rs.)	1,101.83	434.74	196.55	1,688.56	2,872.41



THE YAMUNA SYNDICATE LIMITED

B. STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES AS AT 31.03.2026 (Amount in Rupees in Lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
	(Audited)	(Audited)
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	37.24	37.18
(b) Capital Work-In Progress	14.42	-
(c) Intangible Assets	-	-
(d) Investment in Associate company (Accounting for using equity method)	123,146.39	120,565.99
(c) Financial Assets		
(i) Investments	6.68	3.16
(ii) Trade Receivables	-	-
(iii) Loans	-	0.36
(iv) Other Financial Assets	1,250.31	631.02
(f) Deferred tax assets (Net)	6.67	7.47
(g) Other Non-current assets	-	-
Total non-current assets	124,461.71	121,245.18
Current assets		
(a) Inventories	736.23	947.60
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade Receivables	512.08	408.87
(iii) Cash and cash equivalents	170.97	199.13
(iv) Bank balances other than (iii) above	2,990.29	3,104.03
(v) Loans	0.77	0.64
(vi) Other Financial Assets	131.41	99.92
(c) Current Tax assets (Net)	96.59	60.66
(d) Other Current assets	176.81	164.18
Total current assets	4,815.15	4,985.03
Total Assets	129,276.86	126,230.21
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	307.37	307.37
(b) Other Equity	128,690.98	125,702.05
Total equity	128,998.35	126,009.42
LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ia) Lease Liabilities	-	-
(ii) Other financial liabilities	7.50	7.50
(b) Provisions	40.27	13.83
(c) Deferred tax liabilities (net)	-	-
(d) Other Non-current liabilities	-	-
Total non-current liabilities	47.77	21.33
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	-	-
(ia) Lease Liabilities	-	-
(ii) Trade payables	-	-
<i>a. Total outstanding dues of micro enterprises and small enterprises</i>	79.77	63.55
<i>b. Total outstanding dues of creditors other than micro enterprises and small enterprises</i>	69.36	73.72
(iii) Other financial liabilities	76.21	57.20
(b) Other current liabilities	5.03	4.48
(c) Provisions	0.37	0.51
(d) Current Tax liabilities (Net)	-	-
Total Current liabilities	230.74	199.46
Total Equity and Liabilities	129,276.86	126,230.21



THE YAMUNA SYNDICATE LIMITED
C. CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31.03.2026
(Amount in Rupees in Lakhs)

Particulars	31.03.2026	31.03.2025
	(Audited)	(Audited)
A Cash flow from Operating Activities		
Profit before tax	385.41	392.02
Adjustments for :		
Depreciation	10.98	8.63
Interest income classified as investing cash flows	(263.62)	(267.77)
Provision for expected credit loss	(3.69)	3.58
Unrealised Gain on Fair Valuation on Mutual Fund	(0.12)	(0.86)
(Gain)/loss on property, plant and equipment sold/ written off	0.05	0.29
Operating cash flow before changes in assets and liabilities	129.01	135.89
(Increase)/Decrease in trade receivables	(99.52)	(66.76)
(Increase)/Decrease in inventories	211.37	(298.11)
(Increase)/Decrease in other current financial assets	(31.62)	(0.74)
(Increase)/Decrease in other non-current financial assets	(618.93)	(365.83)
(Increase)/Decrease in other current assets	(12.63)	(86.37)
Increase/(Decrease) in current financial liabilities	19.01	13.33
Increase/(Decrease) in other non-current financial liabilities	-	-
Increase/(Decrease) in other current liabilities	0.55	(0.24)
Increase/(Decrease) in provisions	26.30	3.59
Increase/(Decrease) in Trade Payable	11.86	63.27
Cash generated from operations	(364.60)	(601.97)
Income Tax paid (net of refund)	(129.42)	(157.87)
Net cash inflow / (outflow) from operating activities	(494.02)	(759.84)
B Cash flow from investing activities		
Purchase of property, plant and equipment including capital work -in-progress	(25.51)	(6.11)
(Increase)/Decrease in other bank balances	113.74	437.17
Purchase of Mutual Fund	(3.40)	(0.68)
Dividend received	1,654.24	1,323.39
Interest received	263.62	267.77
Net cash inflow / (outflow) from investing activities	2,002.69	2,021.54
C Cash flows from financing activities		
Dividend paid to Company's shareholders	(1,536.83)	(1,229.46)
Net cash flow / (outflow) from financing activities	(1,536.83)	(1,229.46)
Net increase/(decrease) in cash and cash equivalents (A+B+C)	(28.16)	32.24
Cash and cash equivalents at the beginning of the financial year	199.13	166.89
Cash and cash equivalents at the end of reporting period	170.97	199.13
Components of cash and cash equivalents		
Balance with bank in Current accounts	29.31	36.38
Cheques, drafts on hand	139.94	159.51
Cash on hand	1.72	3.24
Total	170.97	199.13



THE YAMUNA SYNDICATE LIMITED

D. CONSOLIDATED SEGMENT REPORTING AS AT 31.03.2026

(Amount in Rupees in Lakhs)

SN	Particulars	Quarter Ended			Financial Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I	Segment Revenue					
	(a) Batteries	469.31	471.80	386.54	1,853.17	1,815.66
	(b) Oil & Lubricants	968.41	1,035.80	918.06	3,455.61	3,128.73
	(c) Agriculture Products	167.82	18.43	112.50	907.64	1,065.35
	(d) Electricals & others	211.83	132.39	113.17	680.42	472.27
	(e) Unallocated	-	-	-	-	-
	Total	1,817.37	1,658.42	1,530.27	6,896.84	6,482.01
	Less : Inter Segment Revenue	-	-	-	-	-
	Net Sales/Revenue from Operations	1,817.37	1,658.42	1,530.27	6,896.84	6,482.01
II	Segment Results (Profit+)/Loss(-) before tax and interest from each Segment)					
	(a) Batteries	37.68	27.95	18.91	99.67	79.79
	(b) Oil & Lubricants	26.58	24.13	24.97	87.59	72.51
	(c) Agriculture Products	9.70	1.89	5.52	45.47	42.93
	(d) Electricals & others	7.30	2.68	8.01	15.81	19.86
	(e) Unallocated	-	-	-	-	-
	Total Segment Results	81.26	56.65	57.41	248.54	215.09
	Less: a. Finance costs	-	-	-	-	-
	b. Exceptional Items	(2.66)	32.33		29.67	
	c. Unallocable Expenses net off Unallocable Income	(3,331.59)	(1,329.86)	(573.24)	(5,068.15)	(8,711.74)
	Profit before tax	3,415.51	1,354.18	630.65	5,287.02	8,926.83
III	Segment Assets					
	(a) Batteries	321.23	292.17	286.34	321.23	286.34
	(b) Oil & Lubricants	675.99	724.08	678.40	675.99	678.40
	(c) Agriculture Products	172.72	4.88	175.95	172.72	175.95
	(d) Electricals & others	419.42	395.58	559.45	419.42	559.45
	(e) Unallocated	127,687.50	124,867.23	124,530.07	127,687.50	124,530.07
	Total Segment Assets	129,276.86	126,283.94	126,230.21	129,276.86	126,230.21
IV	Segment Liabilities					
	(a) Batteries	48.65	64.74	72.12	48.65	72.12
	(b) Oil & Lubricants	32.90	20.30	11.75	32.90	11.75
	(c) Agriculture Products	87.69	3.60	70.67	87.69	70.67
	(d) Electricals & others	7.20	11.45	3.59	7.20	3.59
	(e) Unallocated	102.07	99.93	62.66	102.07	62.66
	Total Segment Liabilities	278.51	200.02	220.79	278.51	220.79



Note:

- 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 May 29, 2026.
- 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 (IHEL). Investment in Associate company is accounted for using the equity method of accounting.
- 4 The Board of Directors recommends a final dividend of Rs.500/- per Equity Share of Rs. 100/- each, out of the profits of the Company, for the year ended March 31, 2026, subject to approval of Shareholders in the Annual General Meeting of the Company.
- 5 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 New Labour Codes have resulted in estimated one time increase in provision for employee benefits of the Company of Rs. 29.67 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. The Company continues to monitor the finalisation of Central/State Rules and clarifications from the Government on other aspects of the Labour Codes, and would provide appropriate accounting effect as and when such clarification are issued/rules are notified.
- 6 In the consolidated financial results for the quarter & year ended March 31, 2026 of Associate Company (IHEL), figures for consolidated profit after tax of the previous quarter ended December 31, 2025 and quarter & previous year ended March 31, 2025, have been restated owing to impact of change in classification of one of its Step-Down Subsidiaries from "discontinued operations" to "continuing operations". Consequently, substantial depreciation expense has been charged to the Statement of Profit and Loss of prior periods, in respect this subsidiary.

Accordingly, impact on our Share in Profit of Associate Company due to aforesaid changes is set out below :-

(Amount in Rupees in Lakhs)

Particulars	Quarter ended				Year ended	
	31.12.2025	31.12.2025	31.03.2025	31.03.2025	31.03.2025	31.03.2025
	Restated	(Previously reported)	Restated	(Previously reported)	Restated	(Previously reported)
Share in Profit of Associate Company	1283.85	3140.77	520.65	3199.40	8,534.81	11,213.65
Investment in Associate Company (Accounting for using equity method)	-	-	-	-	120,565.99	123,244.83

- 7 The figures of last quarter ended March 31, 2026 and March 31, 2025 are the balancing figures between audited figures in respect of the full financial year ended March 31, 2026 and March 31, 2025 respectively and the published year to date figures up to the third quarter of the respective financial year then ended.
- 8 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


(KISHORE CHATNANI)
DIRECTOR
DIN : 07805465

Date: 29.05.2026
Place: Noida (UP)



Resolution for authorization is attached in Annexure-III



Annexure-III

Certified copy of Item no. 4.5. of proceedings of the meeting of the Board of Directors held on May 29, 2026 at 11.00 a.m. through Video Conferencing (V.C.) Facility at Registered Office of the Company at Radaur Road, Yamunanagar-135001 (Haryana).

(a) Audited Financial Results were approved :

The Board, after reviewed by the Audit Committee, approved the following Statements in the prescribed formats under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('LODR' Regulations'), as enclosed in Annexure- I.

- (i) Standalone & Consolidated Financial Results alongwith Segment Reporting Statements, for the quarter and financial year ended March 31, 2026;
- (ii) Standalone & Consolidated Statement of Assets & Liabilities as at financial year ended March 31, 2026;
- (iii) Standalone & Consolidated Cash Flow Statement for the financial year ended March 31, 2026.

(b) The Board authorized **Mr. Kishore Chatnani**, Director, to sign the aforesaid Standalone and consolidated financial Reports for the quarter & financial year ended March 31, 2026 along with format for publication these results in the newspapers, as specified under LODR Regulations, on behalf of the Board of Directors.

(c) Auditor's Report was taken on record:

The Board took on record Report of the Auditors on these Standalone & Consolidated Financial Reports, for the quarter and financial year ended March 31, 2026 and noted that the auditors have issued audit report on these financial results with unmodified opinion. The Report of Auditors is enclosed as Annexure-I(A)

Certified to be true copy
For The Yamuna Syndicate Limited

(Ashish Kumar)

Company Secretary

Membership No. F7846

Dated : 29.05.2026

Place : Yamunanagar (Hry.)

