



The Yamuna Syndicate Limited

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

November 14, 2025

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 & half-year ended 30.09.2025 and outcome of the
Board Meeting**

Dear Sir/Madam,

1. This is in continuation to our earlier intimation dated November 06, 2025, regarding date of convening of the Board Meeting of date i.e. November 14, 2025.
2. The Board Meeting commenced at 11:00 a.m.
3. The Board of Directors has considered and approved inter-alia Unaudited Standalone and Consolidated Financial Results alongwith Segment Reporting Statements, for the quarter & half-year ended September 30, 2025, Statement of Cash Flow during the half year ended September 30, 2025, and Statement of Assets & Liabilities as on September 30, 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 & half-year ended September 30, 2025, along with Limited Review Report thereon, enclosed as **Annexure-I** and **Annexure-II**, respectively.

Cont..2..



The Yamuna Syndicate Limited

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

::2::

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 & half year ended on September 30, 2025.

4. The Board, thereafter, authorized Mr. Kishore Chatnani, Director, to sign the aforesaid Standalone and Consolidated financial reports for the quarter & half-year ended September 30, 2025, on behalf of the Board of Directors. A Certified copy of Resolution passed in this regard, is attached as Annexure-III.
5. The aforesaid financial results are being placed on the website of the Company www.yamunasyndicate.com under section <https://www.yamunasyndicate.com/FinancialResults.html>
6. The meeting of the Board of Directors was concluded at 12.45 p.m.
7. 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

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, 2025 and year to date from 1st April, 2025 to 30th September, 2025 ("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: 25080785BMLBUK7443

Place: Yamuna nagar
Date: 14.11.2025

THE YAMUNA SYNDICATE LIMITED

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

A: STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30.09.2025 (Amount in Rupees in Lakhs except earning per share)

Sr no	Particulars	Quarter ended			Six Months ended		Year ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from Operations	1,487.92	1,933.13	1,519.82	3,421.05	3,454.18	6,482.01
II	Other Income	69.53	65.15	1,386.36	134.68	1,447.79	1,598.92
III	Total Income (I+II)	1,557.45	1,998.28	2,906.18	3,555.73	4,901.97	8,080.93
IV	Expenses:						
	(a) Cost of materials Consumed	-	-	-	-	-	-
	(b) Purchase of stock-in-trade	1,312.91	1,680.69	1,326.51	2,993.60	3,210.85	6,370.94
	(c) Change in inventories of traded goods	82.76	135.70	93.97	218.46	41.92	(292.71)
	(d) Employee benefits expense	52.63	49.32	50.24	101.95	97.04	190.64
	(e) Finance costs	-	-	-	-	-	-
	(f) Depreciation and amortisation expense	2.16	2.16	2.13	4.32	4.25	8.63
	(g) other expenses	20.85	21.63	17.95	42.48	36.57	88.02
	Total expenses (IV)	1,471.31	1,889.50	1,490.80	3,360.81	3,390.63	6,365.52
V	Profit/(loss) before tax(III-IV)	86.14	108.78	1,415.38	194.92	1,511.34	1,715.41
VI	Tax expense:						
	a) Current Tax	21.12	27.60	23.28	48.72	47.55	100.29
	b) Deferred Tax	0.59	0.92	0.06	1.51	0.25	(2.23)
VII	Profit/(loss) for the period (V-VI)	64.43	80.26	1,392.04	144.69	1,463.54	1,617.35
VIII	Other Comprehensive Income						
	a) (i) Items that will not be reclassified to profit or (loss)	(0.18)	(0.18)	0.52	(0.36)	1.04	(0.73)
	(ii) Income tax relating to items that will not be reclassified to profit or (loss)	0.05	0.04	(0.13)	0.09	(0.26)	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)	-	-	-	-	-	-
IX	Total Comprehensive Income (VII + VIII)	64.30	80.12	1,392.43	144.42	1,464.32	1,616.80
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	-	-	-	-	-	9,194.03
XII	Earning Per Share (of Rs. 100/-each)(not annualised)						
	(a) Basic (in Rs.)	20.96	26.11	452.89	47.07	476.15	526.20
	(b) Diluted (in Rs.)	20.96	26.11	452.89	47.07	476.15	526.20

Phalgun



THE YAMUNA SYNDICATE LIMITED

B. STATEMENT OF STANDALONE ASSETS AND LIABILITIES AS ON 30.09.2025

(Amount in Rupees in Lakhs)

Particulars	As at 30.09.2025 (Unaudited)	As at 31.03.2025 (Audited)
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	33.47	37.18
(b) Capital Work-In Progress	-	-
(c) Intangible Assets	-	-
(d) Financial Assets		
(i) Investments	4,061.13	4,061.13
(ii) Trade Receivables	-	-
(iii) Loans	0.18	0.36
(iv) Other Financial Assets	501.76	631.02
(e) Deferred tax assets(Net)	6.05	7.47
(f) Other Non-current assets	-	-
Total non-current assets	4,602.59	4,737.16
Current assets		
(a) Inventories	711.03	947.60
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade Receivables	514.22	408.87
(iii) Cash and cash equivalents	49.07	199.13
(iv) Bank balances other than(iii) above	2,178.49	3,104.03
(v) Loans	0.63	0.64
(vi) Other Financial Assets	101.30	99.92
(c) Current Tax assets (Net)	-	60.66
(d) Other Current assets	183.22	164.18
Total current assets	3,737.96	4,985.03
Total Assets	8,340.55	9,722.19
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	307.37	307.37
(b) Other Equity	7,801.62	9,194.03
Total equity	8,108.99	9,501.40
LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Lease Liabilities	-	-
(iii) Other financial liabilities	7.50	7.50
(b) Provisions	13.82	13.83
(c) Deferred tax liabilities (net)	-	-
(d) Other Non-current liabilities	-	-
Total non-current liabilities	21.32	21.33
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	-	-
(ii) Lease Liabilities	-	-
(iii) Trade payables		
a. Total outstanding dues of micro enterprises and small enterprises	17.40	63.55
b. Total outstanding dues of creditors other than micro enterprises and small enterprises	77.73	73.72
(iv) Other financial liabilities	74.37	57.20
(b) Other current liabilities	4.72	4.48
(c) Provisions	0.51	0.51
(d) Current Tax liabilities (Net)	35.51	-
Total Current liabilities	210.24	199.46
Total Equity and Liabilities	8,340.55	9,722.19

Phabans




THE YAMUNA SYNDICATE LIMITED
C. STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED 30.09.2025
(Amount in Rupees in Lakhs)

	Particulars	Six Months Ended	
		30.09.2025	30.09.2024
		(Unaudited)	(Unaudited)
A	Cash flow from Operating Activities		
	Profit before tax	194.92	1,511.34
	Adjustments for :		
	Depreciation	4.32	4.25
	Dividend and interest income classified as investing cash flows	(130.03)	(1,445.47)
	Provision for expected credit loss	(3.05)	-
	Unrealised Gain on Fair Valuation of Mutual Fund	-	(0.82)
	Operating cash flow before changes in assets and liabilities	66.16	69.30
	(Increase)/Decrease in trade receivables	(102.30)	(44.74)
	(Increase)/Decrease in inventories	236.57	54.52
	(Increase)/Decrease in other current financial assets	(1.37)	(7.24)
	(Increase)/Decrease in other non-current financial assets	129.44	177.93
	(Increase)/Decrease in other current assets	(19.04)	(35.25)
	Increase/(Decrease) in current financial liabilities	17.17	28.70
	Increase/(Decrease) in other current liabilities	0.24	2.06
	Increase/(Decrease) in provisions	-	(1.24)
	Increase/(Decrease) in Trade Payable	(42.14)	(59.24)
	Cash generated from operations	284.73	184.80
	Income Tax paid (net of refund)	47.07	(139.67)
	Net cash inflow / (outflow) from operating activities	331.80	45.13
B	Cash flow from investing activities		
	Purchase of property, plant and equipment	(0.60)	(2.52)
	(Increase)/Decrease in other bank balances	925.54	(353.76)
	Dividend received	-	1,323.39
	Interest received	130.03	122.08
	Net cash inflow / (outflow) from investing activities	1,054.97	1,089.19
C	Cash flows from financing activities		
	Dividend paid to Company's shareholders (including tax if any)	(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)	(150.06)	(95.14)
	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	49.07	71.75
	Components of cash and cash equivalents		
	Balance with bank in Current accounts	19.65	14.34
	Cheques, drafts in hand	24.10	51.96
	Cash in hand	5.32	5.45
	Total	49.07	71.75



THE YAMUNA SYNDICATE LIMITED

D. STANDALONE SEGMENT REPORTING AS ON 30.09.2025

(Amount in Rupees in Lakhs)

SN	Particulars	Quarter ended			Six Months ended		Year ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Segment Revenue						
	(a) Batteries	460.64	451.42	477.07	912.06	927.03	1,815.66
	(b) Oil & Lubricants	740.65	710.75	689.23	1,451.40	1,319.96	3,128.73
	(c) Agriculture Products	210.25	511.14	272.44	721.39	927.90	1,065.35
	(d) Electricals & Others	76.38	259.82	81.08	336.20	279.29	472.27
	(e) Unallocated	-	-	-	-	-	-
	Total	1,487.92	1,933.13	1,519.82	3,421.05	3,454.18	6,482.01
	Less : Inter Segment Revenue	-	-	-	-	-	-
	Net Sales/Revenue from Operations	1,487.92	1,933.13	1,519.82	3,421.05	3,454.18	6,482.01
II	Segment Results (Profit+)/Loss(-) before tax and interest from each Segment)						
	(a) Batteries	15.75	18.29	23.32	34.04	36.75	79.79
	(b) Oil & Lubricants	21.35	15.53	17.23	36.88	27.40	72.51
	(c) Agriculture Products	6.45	27.43	9.98	33.88	35.28	42.93
	(d) Electricals & Others	0.18	5.65	1.87	5.83	9.34	19.86
	(e) Unallocated	-	-	-	-	-	-
	Total Segment Results	43.73	66.90	52.40	110.63	108.77	215.09
	Less: a. Finance costs	-	-	-	-	-	-
	b. Unallocable Expenses net off Unallocable Income	(42.41)	(41.88)	(1,362.98)	(84.29)	(1,402.57)	(1,500.32)
	Profit before tax	86.14	108.78	1,415.38	194.92	1,511.34	1,715.41
III	Segment Assets						
	(a) Batteries	305.32	266.92	267.44	305.32	267.44	286.34
	(b) Oil & Lubricants	681.13	718.56	577.45	681.13	577.45	678.40
	(c) Agriculture Products	18.62	175.94	55.82	18.62	55.82	175.95
	(d) Electricals & Others	381.03	483.97	225.93	381.03	225.93	559.45
	(e) Unallocated	6,954.45	8,280.48	8,333.40	6,954.45	8,333.40	8,022.05
	Total Segment Assets	8,340.55	9,925.87	9,460.04	8,340.55	9,460.04	9,722.19
IV	Segment Liabilities						
	(a) Batteries	78.15	115.51	19.58	78.15	19.58	72.12
	(b) Oil & Lubricants	25.49	40.71	6.28	25.49	6.28	11.75
	(c) Agriculture Products	19.81	99.34	23.60	19.81	23.60	70.67
	(d) Electricals & Others	9.59	7.25	11.95	9.59	11.95	3.59
	(e) Unallocated	98.52	81.55	49.72	98.52	49.72	62.66
	Total Segment Liabilities	231.56	344.36	111.13	231.56	111.13	220.79



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, 2025.
- 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 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: 14.11.2025

Place: Noida (U.P.)


(KISHORE CHATNANI)

DIRECTOR

DIN : 07805465



Resolution for authorization to sign is
attached as Annexure-III to this letter)

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, 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.


14/11/2025

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. 7,92,272/- Lakhs as at September 30, 2025, total revenues of Rs. 1,72,547/- Lakhs and Rs.3,08,426/- Lakhs, total net profit after tax of Rs 5,628/- Lakhs and Rs. 11,491/- Lakhs and total comprehensive income of Rs 5,299/- Lakhs and Rs.10,482/- Lakhs, for the quarter and half year ended September 30, 2025, respectively, and Cash inflows (net) of Rs 3,869/- Lakhs for the half year ended September 30, 2025 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.

Place: Yamuna nagar
Date: 14-11-2025



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

(A.K. Moudgil)
Partner

Membership No: 080785
UDIN:25080785BMLBUL6015

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 HALF YEAR ENDED 30.09.2025

(Amount in Rupees in Lakhs except earning per share)

Sr no	Particulars	Quarter ended			Six Months ended		Year ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from Operations	1,487.92	1,933.13	1,519.82	3,421.05	3,454.18	6482.01
II	Other Income	69.53	65.15	62.97	134.68	124.40	275.53
III	Total Income (I+II)	1,557.45	1,998.28	1,582.79	3,555.73	3,578.58	6,757.54
IV	Expenses:						
	(a) Cost of materials Consumed	-	-	-	-	-	-
	(b) Purchase of stock-in-trade	1,312.91	1,680.69	1,326.51	2,993.60	3,210.85	6370.94
	(c) Change in inventories of traded goods	82.76	135.70	93.97	218.46	41.92	(292.71)
	(d) Employee benefits expense	52.63	49.32	50.24	101.95	97.04	190.64
	(e) Finance costs	-	-	-	-	-	-
	(f) Depreciation and amortisation expense	2.16	2.16	2.13	4.32	4.25	8.63
	(g) other expenses	20.85	21.63	17.95	42.48	36.57	88.02
	Total expenses (IV)	1,471.31	1,889.50	1,490.80	3,360.81	3,390.63	6,365.52
V	Profit/(loss) before Share in Profit of Associate Company & tax(III-IV)	86.14	108.78	91.99	194.92	187.95	392.02
VI	Share in Profit of Associate Company	1,977.75	2,351.25	4,165.65	4,329.00	7,110.90	11,213.65
VII	Profit/(loss) before tax (V+VI)	2,063.89	2,460.03	4,257.64	4,523.92	7,298.85	11,605.67
VIII	Tax expense:						
	a) Current Tax	21.12	27.60	23.28	48.72	47.55	100.29
	b) Deferred Tax	0.59	0.92	0.06	1.51	0.25	(2.23)
IX	Profit/(loss) for the period (VII-VIII)	2,042.18	2,431.51	4,234.30	4,473.69	7,251.05	11,507.61
X	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or (loss)	(0.18)	(0.18)	0.52	(0.36)	1.04	(0.73)
	(ii) Income tax relating to items that will not be reclassified to profit or (loss)	0.05	0.04	(0.13)	0.09	(0.26)	0.18
	(iii) Share in other comprehensive income of Associate company	(149.85)	(306.00)	(112.95)	(455.85)	(89.10)	(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)	-	-	-	-	-	-
XI	Total Comprehensive Income (IX +X)	1,892.20	2,125.37	4,121.74	4,017.57	7,162.73	11,346.45
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	-	-	-	-	-	1,28,380.89
XIV	Earning Per Share (of Rs. 100/-each)(not annualised)						
	(a) Basic (in Rs.)	664.40	791.08	1,377.59	1,455.50	2,359.06	3,743.96
	(b) Diluted (in Rs.)	664.40	791.08	1,377.59	1,455.50	2,359.06	3,743.96



THE YAMUNA SYNDICATE LIMITED

B. STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES AS ON 30.09.2025

(Amount in Rupees in Lakhs)

Particulars	As at 30.09.2025 (Unaudited)	As at 31.03.2025 (Audited)
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	33.47	37.18
(b) Capital Work-In Progress	-	-
(c) Intangible Assets	-	-
(d) Investment in Associate company (Accounting for using equity method)	1,25,463.15	1,23,244.83
(e) Financial Assets		
(i) Investments	3.16	3.16
(ii) Trade Receivables	-	-
(iii) Loans	0.18	0.36
(iv) Other Financial Assets	501.76	631.02
(f) Deferred tax assets(Net)	6.05	7.47
(g) Other Non-current assets	-	-
Total non-current assets	1,26,007.77	1,23,924.02
Current assets		
(a) Inventories	711.03	947.60
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade Receivables	514.22	408.87
(iii) Cash and cash equivalents	49.07	199.13
(iv) Bank balances other than(iii) above	2,178.49	3,104.03
(v) Loans	0.63	0.64
(vi) Other Financial Assets	101.30	99.92
(c) Current Tax assets (Net)	-	60.66
(d) Other Current assets	183.22	164.18
Total current assets	3,737.96	4,985.03
Total Assets	1,29,745.73	1,28,909.05
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	307.37	307.37
(b) Other Equity	1,29,206.80	1,28,380.89
Total equity	1,29,514.17	1,28,688.26
LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ia) Lease Liabilities	-	-
(ii) Other financial liabilities	7.50	7.50
(b) Provisions	13.82	13.83
(c) Deferred tax liabilities (net)	-	-
(d) Other Non-current liabilities	-	-
Total non-current liabilities	21.32	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	17.40	63.55
b. Total outstanding dues of creditors other than micro enterprises and small enterprises	77.73	73.72
(iii) Other financial liabilities	74.37	57.20
(b) Other current liabilities	4.72	4.48
(c) Provisions	0.51	0.51
(d) Current Tax liabilities (Net)	35.51	-
Total Current liabilities	210.24	199.46
Total Equity and Liabilities	1,29,745.73	1,28,909.05



THE YAMUNA SYNDICATE LIMITED
C. CONSOLIDATED CASH FLOW STATEMENT FOR THE PERIOD ENDED 30.09.2025

(Amount in Rupees in Lakhs)

	Particulars	Six Months ended	
		30.09.2025	30.09.2024
		(Unaudited)	(Unaudited)
A	Cash flow from Operating Activities		
	Profit before tax	194.92	187.95
	Adjustments for :		
	Depreciation	4.32	4.25
	Interest income classified as investing cash flows	(130.03)	(122.08)
	Provision for expected credit loss	(3.05)	-
	Unrealised Gain on Fair Valuation of Mutual Fund	-	(0.82)
	Operating cash flow before changes in assets and liabilities	66.16	69.30
	(Increase)/Decrease in trade receivables	(102.30)	(44.74)
	(Increase)/Decrease in inventories	236.57	54.52
	(Increase)/Decrease in other current financial assets	(1.37)	(7.24)
	(Increase)/Decrease in other non-current financial assets	129.44	177.93
	(Increase)/Decrease in other current assets	(19.04)	(35.25)
	Increase/(Decrease) in current financial liabilities	17.17	28.70
	Increase/(Decrease) in other current liabilities	0.24	2.06
	Increase/(Decrease) in provisions	-	(1.24)
	Increase/(Decrease) in Trade Payable	(42.14)	(59.24)
	Cash generated from operations	284.73	184.80
	Income Tax paid (net of refund)	47.07	(139.67)
	Net cash inflow / (outflow) from operating activities	331.80	45.13
B	Cash flow from investing activities		
	Purchase of property, plant and equipment	(0.60)	(2.52)
	(Increase)/Decrease in other bank balances	925.54	(353.76)
	Dividend received	-	1,323.39
	Interest received	130.03	122.08
	Net cash inflow / (outflow) from investing activities	1,054.97	1,089.19
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)	(150.06)	(95.14)
	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	49.07	71.75
	Components of cash and cash equivalents		
	Balance with bank in Current accounts	19.65	14.34
	Cheques, drafts in hand	24.10	51.96
	Cash on hand	5.32	5.45
	Total	49.07	71.75



THE YAMUNA SYNDICATE LIMITED

D. CONSOLIDATED SEGMENT REPORTING AS ON 30.09.2025

(Amount in Rupees in Lakhs)

SN	Particulars	Quarter ended			Six Months ended		Year ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Segment Revenue						
	(a) Batteries	460.64	451.42	477.07	912.06	927.03	1815.66
	(b) Oil & Lubricants	740.65	710.75	689.23	1,451.40	1,319.96	3128.73
	(c) Agriculture Products	210.25	511.14	272.44	721.39	927.90	1065.35
	(d) Electricals & others	76.38	259.82	81.08	336.20	279.29	472.27
	(e) Unallocated	-	-	-	-	-	-
	Total	1,487.92	1,933.13	1,519.82	3,421.05	3,454.18	6,482.01
	Less : Inter Segment Revenue	-	-	-	-	-	-
	Net Sales/Revenue from Operations	1,487.92	1,933.13	1,519.82	3,421.05	3,454.18	6,482.01
II	Segment Results (Profit(+)/Loss(-) before tax and interest from each Segment)						
	(a) Batteries	15.75	18.29	23.32	34.04	36.75	79.79
	(b) Oil & Lubricants	21.35	15.53	17.23	36.88	27.40	72.51
	(c) Agriculture Products	6.45	27.43	9.98	33.88	35.28	42.93
	(d) Electricals & others	0.18	5.65	1.87	5.83	9.34	19.86
	(e) Unallocated	-	-	-	-	-	-
	Total Segment Results	43.73	66.90	52.40	110.63	108.77	215.09
	Less: a. Finance costs	-	-	-	-	-	-
	b. Unallocable Expenses net off Unallocable Income	(2,020.16)	(2,393.13)	(4,205.24)	(4,413.29)	(7,190.08)	(11,390.58)
	Profit before tax	2,063.89	2,460.03	4,257.64	4,523.92	7,298.85	11,605.67
III	Segment Assets						
	(a) Batteries	305.32	266.92	267.44	305.32	267.44	286.34
	(b) Oil & Lubricants	681.13	718.56	577.45	681.13	577.45	678.40
	(c) Agriculture Products	18.62	175.94	55.82	18.62	55.82	175.95
	(d) Electricals & others	381.03	483.97	225.93	381.03	225.93	559.45
	(e) Unallocated	1,28,359.63	1,29,512.47	1,23,488.98	1,28,359.63	1,23,488.98	1,27,208.91
	Total Segment Assets	1,29,745.73	1,31,157.86	1,24,615.62	1,29,745.73	1,24,615.62	1,28,909.05
IV	Segment Liabilities						
	(a) Batteries	78.15	115.51	19.58	78.15	19.58	72.12
	(b) Oil & Lubricants	25.49	40.71	6.28	25.49	6.28	11.75
	(c) Agriculture Products	19.81	99.34	23.60	19.81	23.60	70.67
	(d) Electricals & others	9.59	7.25	11.95	9.59	11.95	3.59
	(e) Unallocated	98.52	81.55	49.72	98.52	49.72	62.66
	Total Segment Liabilities	231.56	344.36	111.13	231.56	111.13	220.79



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, 2025.
- 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.
- 3 The Consolidated results includes the results of the Company and its Associate company namely Isgec Heavy Engineering Limited. 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.

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



(KISHORE CHATNANI)
DIRECTOR
DIN : 07805465

Date: 14.11.2025
Place: Noida (U.P.)



(Resolution for authorization to sign is
attached as Annexure-III to this letter)



Annexure-III

Certified copy of Item no. 4.4. of proceedings of the meeting of the Board of Directors held on November 14, 2025 at 11.00 a.m. through Video Conferencing (V.C.) Facility at Registered Office of the Company at Radaur Road, Yamunanagar-135001 (Haryana).

(a) Unaudited Financial Results were approved :

The Board, after reviewed by the Audit Committee, approved the Standalone & Consolidated Financial Results alongwith Segment Reporting Statements, for the quarter & half year ended September 30, 2025, Statement of Cash Flow during the half year ended September 30, 2025, and Statement of Assets & Liabilities as on September 30, 2025, in the prescribed formats under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('LODR' Regulations'), as enclosed in Annexure- I.

(b) The Board authorized Mr. Kishore Chatnani, Director, to sign the aforesaid Standalone and consolidated financial Reports for the quarter & half-year ended September 30, 2025 along with format for publication these results in the newspapers, as specified under LODR Regulations, on behalf of the Board of Directors.

(c) Report of Statutory Auditors was taken on record:

The Board took on record Limited Review Reports of the Statutory Auditors on aforesaid Standalone & Consolidated Financial Reports, for the quarter & half-year ended September 30, 2025 and noted that the auditors have issued their Reports on aforesaid financial reports with unmodified opinion. The Reports of Auditors are enclosed as Annexure-I(A).

Certified to be true copy

(Ashish Kumar)
Company Secretary
Membership No. F7846



Dated : 14.11.2025
Place : Yamunanagar (Hry.)