The Yamuna Syndicate Limited



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

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29.06.2021

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,

We wish to inform that at the Board Meeting held today i.e. on Tuesday June 29, 2021, at 10:00 a.m., the Board of Director have considered and approved inter-alia following businesses:

1. Audited Financial Results (Standalone and Consolidated) for the quarter/year ended March 31, 2021 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 year ended on March 31, 2021 along with Auditors Report thereon.

- 2. In addition to Interim Dividend of Rs. 175/- per equity share of Rs. 100/- each (already disbursed), the Board of Directors recommends a Final dividend of Rs 40/- per Equity Share of Rs. 100/- each, out of profits of the Company, for the year ended March 31, 2021, 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 on or before October 13, 2021.
- 3. The Board re-appointed Mr. Pramod Kothari (Membership No. F7091) of M/s. Pramod Kothari & Company, Company Secretary in Practice (COP No. 11532), for auditing the secretarial and related records of the Company for financial year ending March 31, 2022. M/s. Pramod Kothari & Company, have more than 10 years experience of Secretarial Audits besides expertise in other relevant fields.

The meeting of the Board of Directors was concluded at 01.10 p.m.

The above is for your information and record please.

Thanking You,

Yours faithfully,

For The Yamuna Syndicate Limited

(Ashish Kumar) Company Secretary

CORPORATE IDENTITY NUMBER (CIN) L24101HR199PLC001837 Tel : +91-1732-255475, 255479 Fax : +91-1732-251802 E-mail : ceo@yamunasyndicate.com companysecretary@yamunasyndicate.com <u>cfo@yamunasyndicate.com</u>

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

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Independent Auditor's Review Report on Audited Quarterly Financial Results

То

The Board of Directors The Yamuna Syndicate Ltd. Yamunanagar-135001

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone quarterly financial results of **The Yamuna Syndicate Limited** (the company) for the quarter and year ended March 31, 2021 (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").

In our opinion and to the best of our information and according to the explanations given to us these standalone 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 accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter and year ended March 31, 2021

Basis of 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

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of the financial results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw attention to Note no. 4 to the standalone annual financial results, which describes the uncertainties and the impact of Covid-19 pandemic on the company's operations, carrying amounts of investments, recoverability of receivables and other assets and management's evaluation of the future performance of the company.

Our opinion is not modified in respect of this matter.

Management's Responsibilities for the Standalone Financial Results

These quarterly 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 Board of Directors are responsible for the preparation of these financial results that give 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, 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.

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The Board of Directors are 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 standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone 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 standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

• Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, 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

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auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

• Evaluate the overall presentation, structure and content of the standalone financial results, 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.

Other matters

The Statement includes the results for the quarter ended March 31, 2021 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2021 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.



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

Place: Jagadhri Dated: June 29, 2021

A.K.Moudgil Partner Membership No.: 080785 UDIN: 2-1080785AAAABX-1081

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THE YAMUNA SYNDICATE LIMITED

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

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND FINANCIAL YEAR ENDED 31.03.2021

A. STATEMENT OF FINANCIAL RESULTS

		Quarter Ended			hs except earning per share) Financial Year Ended		
Sr no	Particulars	31.03.2021	31.12.2020	31.03.2020	31.03.2021	31.03.2020	
inv		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)	
I	Revenue From Operations	1,563.41	1,221.43	1,079.48	5.463.64	5,111.92	
П	Other Income	690.39	39.09	702.76	813.30	1,294.20	
Ш	Total Income (I+II)	2,253.80	1,260.52	1,782.24	6,276.94	6,406.18	
IV	Expenses:						
	(a) Cost of materials Consumed	-	-		-		
	(b) Purchase of stock-in-trade	1,521.49	1,028.91	1,112.50	4,980.12	4,583.5	
	(c) Change in inventories of traded goods	(75.97)	111.78	(106.89)	106.20	186.32	
	(d) Employee benefits expense	32.40	32.00	36.30	131.60	138.87	
	(e) Finance costs	0.96	0.91	4.77	2.19	21.58	
	(f) Depreciation and amortisation expense	2.69	1.13	2.88	6.08	6.40	
	(g) other expenses	18.71	13.13	19.41	58.53	68.06	
	Total expenses (iv)	1,500.28	1,187.86	1,068.97	5,284.72	5,004.80	
v	Profit/(loss) before exceptional items and tax(III-IV)	753.52	72.66	713.27	992.22	1,401.32	
VI	Exceptional items		-	1	-		
VII	Profit/(loss) before tax (V+VI)	753.52	72.66	713.27	992.22	1,401.32	
VIII	Tax expense:						
	a) Current Tax	54.98	18.88	18.12	112.98	67.23	
	b) Deferred Tax	(1.87)	(0.18)	(3.44)	1.12	(0.48	
IX	Profit/(loss) for the period (VII-VIII)	700.41	53.96	698.59	878.12	1,334.57	
х	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or (loss)	2.33	(0.65)	0.11	0.37	(2.79	
	 (ii) Income tax relating to items that will not be reclassified to profit or (loss) 	(0.58)	• 0.16	(0.03)	(0.09)	0.70	
	B (i) Items that will be reclassified profit or (loss)		-			-	
	(ii) Income tax relating to items that will be reclassified to profit or loss			1.	-		
XI	Total Comprehensive Income for the period (IX+ X)	702.16	53.47	698.67	878.40	1,332.48	
ХП	Paid up equity share capital						
	(Face Value of the equity share Rs. 100/- each)	307.37	307.37	307.37	307.37	307.33	
хш	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year		-	-	6,596.78	6,256.27	
xiv	Earning Per Share (of Rs. 100/-each)(not annualised)						
	(a) Basic (in Rs.)	227.87	17.56	227.28	285.69	434.19	
-	(b) Diluted (in Rs.)	227.87	17.56	227.28	285.69	434.19	



THE YAMUNA SYNDICATE LIMITED B. STATEMENT OF ASSETS AND LIABILITIES AS ON 31.03.2021

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c) Current Tax Assets (Net) d) Other Current Assets Fotal Current Assets 2,5 Fotal Assets 2,5 Fotal Assets 2,5 Fotal Current Assets 2,5 Fotal Current Assets 2,5 Fotal Current Assets 2,5 Fotal Assets 2,5 Fotal Assets 2,5 Cotal Assets 2,7 Cotal Assets 2,7 Cot	21.32	8.28
d) Other Current Assets Cotal Current Assets 2,5 Cotal Assets 7,6 CQUITY AND LIABILITIES 7,6 Equity 3 a) Equity Share Capital 3 b) Other Equity 6,5 Total Equity 6,5 IABILITIES 6,5 Non-current liabilities 6,5 a) Financial Liabilities 6,5 (ii) Other financial liabilities 6,5 (iii) Other financial liabilities 6,5 (i) Deferred Revenue/income 6,5 (i) Provisions (Employee benefit obligations) 6 d) Deferred tax liabilities 7 (ii) Other Non-current Liabilities 7 (ii) Trade payables 7 (iii) Other financial liabilities 7 <tr< td=""><td></td><td>2.36</td></tr<>		2.36
Fotal Assets 7,0 EQUITY AND LIABILITIES 3 Equity 3 a) Equity Share Capital 3 b) Other Equity 6,5 Reserves and surplus 6,5 Yotal Equity 6,9 LABILITIES 6,9 Non-current liabilities 6,9 a) Financial Liabilities 6,9 (i) Borrowings 6,1 (ii) Other financial liabilities 6,9 b) Deferred Revenue/income 6,9 c) Provisions (Employee benefit obligations) 6 d) Deferred tax liabilities (net) 6 e) Other Non-current liabilities 7 c) Other Non-current Liabilities 7 (i) Borrowings 7 (ii) Trade payables 7 (iii) Other financial liabilities 7 (i) Borrowings 7 (ii) Other financial liabilities 7 (ii) Other financial liabilities 7 (iii) Other financial liabilities 7 (iii) Other financial liabilities 7 (iii) Other financial liabilities 7 (iiii) Other financi	56.86	77.58
Fotal Assets 7,0 EQUITY AND LIABILITIES 3 Equity 3 a) Equity Share Capital 3 b) Other Equity 6,5 Reserves and surplus 6,5 Cotal Equity 6,9 LABILITIES 6,9 Non-current liabilities 6,9 a) Financial Liabilities 6,9 (i) Borrowings 6,1 (ii) Other financial liabilities 6,9 b) Deferred Revenue/income 6,9 c) Provisions (Employee benefit obligations) 6 d) Deferred tax liabilities (net) 6 e) Other Non-current liabilities 7 cotal non-current Liabilities 7 (i) Borrowings 7 (ii) Other financial liabilities 7 (ii) Borrowings 7 (iii) Other financial liabilities 7 (iii) O	909.98	3,182.10
EQUITY AND LIABILITIES Equity a) Equity Share Capital b) Other Equity Reserves and surplus 6,5 Total Equity Reserves and surplus 6,5 Total Equity ABILITIES Non-current liabilities a) Financial Liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities b) Deferred Revenue/income c) Provisions (Employee benefit obligations) d) Deferred tax liabilities Total non-current Liabilities Current liabilities (i) Borrowings (ii) Other financial liabilities (ii) Other financial liabilities (iii) Other financial liabilities	008.50	7,193.30
Equity 3 Equity Share Capital 3 b) Other Equity 6,5 Reserves and surplus 6,5 Cotal Equity 6,9 JABILITIES 6,9 Non-current liabilities 6,9 (i) Borrowings 6,1 (ii) Other financial Liabilities 6,9 (iii) Other financial liabilities 6,9 b) Deferred Revenue/income 6,9 c) Provisions (Employee benefit obligations) 6 d) Deferred tax liabilities (net) 6 e) Other Non-current liabilities 6 Cotal non-current Liabilities 6 (i) Borrowings 6 (ii) Other financial liabilities 6 (iii) Other financial liabilities	00.50	/,195.30
a) Equity Share Capital b) Other Equity <u>Reserves and surplus</u> 6,5 Cotal Equity 6,9 LABILITIES Non-current liabilities a) Financial Liabilities (i) Borrowings (ii) Other financial liabilities b) Deferred Revenue/income c) Provisions (Employee benefit obligations) d) Deferred tax liabilities (i) Borrowings (ii) That payables (iii) Other Non-current liabilities (i) Borrowings (ii) Trade payables (iii) Other non-current liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities (i) Borrowings (ii) Other financial liabilities (i) Borrowings (ii) Other financial liabilities (ii) Other financial liabilities (iii) Other financial liabilities (iiii) Other financ		
b) Other Equity Reserves and surplus 6,5 Cotal Equity 6,9 LABILITIES 0.9 Non-current liabilities 6,9 (i) Borrowings (ii) Other financial liabilities (ii) Other financial liabilities 6 (b) Deferred Revenue/income 6 (c) Provisions (Employee benefit obligations) 6 (d) Deferred tax liabilities (net) 6 (e) Other Non-current liabilities 6 Cotal non-current Liabilities 6 (ii) Borrowings 6 (iii) Other financial liabilities 6 (iii) Other financial liabilities 6 (i) Borrowings 6 (iii) Other financial liabilities 6	307.37	207.27
Reserves and surplus 6,5 Cotal Equity 6,9 JABILITIES Non-current liabilities a) Financial Liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities (iii) Other financial liabilities (i) Deferred Revenue/income c) Provisions (Employee benefit obligations) (i) Deferred tax liabilities (net) e) Other Non-current liabilities (iii) Conter rent liabilities Cotal non-current Liabilities (i) Borrowings (ii) Trade payables (ii) Trade payables (iii) Other financial liabilities (iii) Other financial liabilities (i) Borrowings (i) Borrowings (ii) Other financial liabilities (iii) Other financial liabilities (iii) Other financial liabilities (iii) Other financial liabilities (iii) Other financial liabilities (iii) Other financial liabilities	507.57	307.37
Total Equity 6,9 .IABILITIES Non-current liabilities a) Financial Liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities (iii) Other financial liabilities (ii) Deferred Revenue/income (c) Provisions (Employee benefit obligations) (ii) Deferred tax liabilities (net) (c) Other Non-current liabilities (iii) Conternet Liabilities Current liabilities (i) Borrowings (ii) Trade payables (ii) Other financial liabilities (iii) Other financial liabilities (i) Borrowings (ii) Other financial liabilities (ii) Other financial liabilities (iii) Other financial liabilities (ii) Other financial liabilities (iii) Other financial liabilities (iii) Other financial liabilities (iii) Other financial liabilities (iii) Other financial liabilities	00 70	
LIABILITTIES Non-current liabilities a) Financial Liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities b) Deferred Revenue/income c) Provisions (Employee benefit obligations) d) Deferred tax liabilities (net) e) Other Non-current liabilities Cotal non-current Liabilities Cotal non-current Liabilities (i) Borrowings (ii) Other financial liabilities (iii) Other financial liabilities	596.78	6,256.27
Non-current liabilities a) Financial Liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities b) Deferred Revenue/income c) Provisions (Employee benefit obligations) d) Deferred tax liabilities (net) e) Other Non-current liabilities Cotal non-current Liabilities Provings (i) Borrowings (ii) Other financial liabilities (iii) Other financial liabilities	004.15	6,563.64
a) Financial Liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities b) Deferred Revenue/income c) Provisions (Employee benefit obligations) d) Deferred tax liabilities (net) e) Other Non-current liabilities otal non-current Liabilities current liabilities a) Financial liabilities (i) Borrowings (ii) Other financial liabilities (iii) Other financial liabilities b) Other current liabilities	1	
(i) Borrowings (ii) Trade payables (iii) Other financial liabilities (iii) Other financial liabilities (b) Deferred Revenue/income (c) Provisions (Employee benefit obligations) (d) Deferred tax liabilities (net) (e) Other Non-current liabilities Total non-current Liabilities (i) Borrowings (ii) Borrowings (iii) Other financial liabilities (iii) Other financial liabilities (iii) Other financial liabilities (iii) Other financial liabilities (i) Other rurrent liabilities		
 (ii) Trade payables (iii) Other financial liabilities b) Deferred Revenue/income c) Provisions (Employee benefit obligations) d) Deferred tax liabilities (net) e) Other Non-current liabilities otal non-current Liabilities Current liabilities a) Financial liabilities (i) Borrowings (ii) Other financial liabilities b) Other current liabilities 		
(iii) Other financial liabilities b) Deferred Revenue/income c) Provisions (Employee benefit obligations) d) Deferred tax liabilities (net) e) Other Non-current liabilities cotal non-current Liabilities Current liabilities a) Financial liabilities (i) Borrowings (ii) Other financial liabilities (iii) Other financial liabilities (b) Other current liabilities		
b) Deferred Revenue/income c) Provisions (Employee benefit obligations) d) Deferred tax liabilities (net) e) Other Non-current liabilities fortal non-current Liabilities fourrent liabilities a) Financial liabilities (i) Borrowings (ii) Other financial liabilities b) Other current liabilities b) Other current liabilities	-	
c) Provisions (Employee benefit obligations) d) Deferred tax liabilities (net) e) Other Non-current liabilities otal non-current Liabilities current liabilities a) Financial liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities b) Other current liabilities	0.30	0.30
d) Deferred tax liabilities (net) e) Other Non-current liabilities iotal non-current Liabilities iurrent liabilities a) Financial liabilities (i) Borrowings (ii) Drade payables (iii) Other financial liabilities b) Other current liabilities		
e) Other Non-current liabilities Total non-current Liabilities Turrent liabilities a) Financial liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities b) Other current liabilities	8.51	9.64
Total non-current Liabilities Current liabilities a) Financial liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities b) Other current liabilities	-	14 (13)
 burrent liabilities a) Financial liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities b) Other current liabilities 	7.50	7.50
 i) Financial liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities o) Other current liabilities 	16.31	17.44
 (i) Borrowings (ii) Trade payables (iii) Other financial liabilities o) Other current liabilities 		
(ii) Trade payables(iii) Other financial liabilitieso) Other current liabilities		
(iii) Other financial liabilities b) Other current liabilities	-	
b) Other current liabilities	41.93	36.82
	36.81	574.61
c) Provisions (Employee benefit obligations)	0.58	0.68
	0.35	0.11
d) Current Tax liabilities (Net)	8.37	
otal Current Liabilities	88.04	612.22



THE YAMUNA SYNDICATE LIMITED C. CASH FLOW STATEMENT FOR THE YEAR ENDED 31.03.2021

-	Particulars	31st March,2021	umount in Rupees in Lal
A	Cash flow from Operating Activities	013t Mar Ch,2021	31st March,2020
	Profit before tax		
	Adjustments for :	992.22	1,401.
	Depreciation		
		6.08	6.
	Dividend and interest income classified as investing cash flows Finance costs	(763.06)	(1,286.)
		2.19	21.3
t	Net (gain)/loss on sale of Fixed Assets	(35.05)	. 0,1
t	Operating cash flow before changes in assets and liabilities	202.38	
	(Increase)/Decrease in trade receivables	3.74	142.6
ľ	(Increase)/Decrease in inventories	83.13	66.7
	(Increase)/Decrease in other current financial assets	(12.78)	186.3
Ľ	Increase)/Decrease in other non-current financial assets	0.61	6.5
1	Increase)/Decrease in other current assets	20.72	0.1
	ncrease/(Decrease) in current financial liabilities	(537.80)	27.62
	ncrease/(Decrease) in other non-current financial liabilities	(357.80)	506.94
11	ncrease/(Decrease) in other current liabilities	(0.10)	(0.90
In	ncrease/(Decrease) in employees benefit obligations	(0.89)	0.19
	acrease/(Decrease) in Trade Payable		2.15
	ash generated from operations	5.11	(60.98
	come Tax paid (net of refund)	(235.88)	877.37
N	et cash inflow / (outflow) from operating activities	(101.88)	(76.04)
		(337.76)	801.33
	ash flow from investing activities		
Cal	rchase of property, plant and equipment	(1.52)	16.200
Sal	le of property, plant and equipment	40.54	(6.38)
	e/(Purchase) of Equity Shares	(99.95)	(210.00)
	vidend received	661.70	(218.09)
	erest received	101.36	1,153.78
vet	t cash inflow / (outflow) from investing activities	702.13	133.08
as	th flows from financing activities	102.15	1,062.39
	rt term borrowings(net)		
	unce costs	-	(222.65)
		(2.19)	(21.58)
	idend paid to Company's shareholders (including tax if any)	(537.89)	(796.67)
et	cash flow / (outflow) from 5		(150.07)
	cash flow / (outflow) from financing activities	(540.08)	(1,040.90)
et i	increase/(decrease) in cash and cash eqivalents (A+B+C)		(1,040.90)
sh	and cash equivalents at the beginning of the financial year	(175.71)	822.82
sh	and cash equivalents at the end of the financial year	2,427.95	1,605.13
	and the end of the financial year	2,252.24	2,427.95



THE VAMUNA SYNDICATE LIMITER

D. SEGMENT REPORTING

	Particulars		Quarter Fudee	Financial Year Ended		
SN		31.03.2021	31.12.2020	31.03.2020	31.03.2021	31.03.2020
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
J.	Segment Revenue					
	(a) Batteries	529.33	395.04	294,39	1.617.62	1.612.3
	(b) Oil & Lubricants	895.26	761.77	088.53	2.724.33	2.473 (4
_	(c) Agriculture Products	105.05	11,93	53.05	965.58	860.1
	(d) other segments	33.77	52.69	43.51	156.11	166.4
	(e) Unallocated	(a)				
	Total Segment Revenue	1,563.41	1,221.43	1,079.48	5,463.64	5,111.9
11	Segment Profit					-
	(u) Batterics	28 -17	21.93	6.82	90.94	57.9
	(b) Oil & Lubricants	48.24	27 77	19.20	121.08	88.9
	(c) Agriculture Products	4.70	84.0	1.70	34.58	33.7
	(d) other segments	0.39	2-14	4.16	95, 96,	13.9
	(c) Unallocated	-			-	
	Total Segment Results	81.89	52.82	31.88	285,99	194.5
	Less: a Finance costs	0.96	0.91	4 77	2 19	21.5
	b. Unallocable Expenses net off Unallocable Income	(672.68)	(20,75)	(686,16)	(708.42)	(1.228.3
	Profit before tax	753.52	72.66	713.27	992.22	1,401.3
Ш	Segment Assets					
	(a) Batteries	167 (4)	155.27	263 97	167.04	263.9
	(b) Oil & Lubricants	421 97	371.60	364 08	421 97	364 0
	(c) Agriculture Products	30.95	7.57	-11.96	30.95	41.9
	(d) other segments	59 23	124 97	107.16	59 23	107 1
	(e) Unallocated	6,329,31	6.407.87	6.416.13	6.329.31	6,416.1
	Total Segment Assets	7,009,50	7,067.29	7,193.30	7,008.50	7,193.3
IV	Segment Liabilities					
	(a) Batteries	11.66	74 05	6.32	11.66	6.3
	(b) Oil & Lubricants	7.24	57 31	30 72	7 24	30.7
	(c) Agriculture Products	.16.28	12.45	12 46	36.28	12.4
	(d) other segments	2 21	29.95	11 73	2 21	117
	(e) Unallocated	-16 96	153 65	568-43	-16 96	568 4
	Total Segment Liabilities	104.35	327.41	629.66	104.35	629.6

Note:

1 The above Standalone results of the company have been raviewed by the Audit Committee and approved by the Board of Directors at their Respective meetings hold on June 29, 2021.

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 In addition to interim dividend of Rs. 175/- per equity share of the face value Rs. 100 - each (already disbursed), the Board of Directors recommends a final dividend of Rs. 40 - per Equity Share of Rs. 100 - each, out of the profits of the Company, for the year ended March 31, 2021, subject to approval of Shareholdors in the Annual General Meeting of the Company.

4 The Company has considered the possible effects that may arise out of the still unfolding COVID-19 pandemic on the Company's operations and the carrying amounts of property, plant & equipment, intangible assets, investments, inventories, trade receivables, etc. Bused on the current estimates, the Company does not expect any significant impact on such carrying values. The impact of COVID-19 on the Company's financial statements may differ from that estimated as at the date of approval of the Financial Results.

5 The Indian Parliament has approved the Code on Social Security 2020, relating to employee benefits during employement and post-employment benefits, which would impact the contributions by the Company towards Providend Fund and Graturity. The Muterry of Labour and Employment has released draft rules for the Code on Social Security, 2020 on November 13, 2020, and has invited suggestions from stakeholders which are under active consideration by the Ministry. The Company will assess the impact and its evaluation once the subject rules are notified and will give appropriate impact in its financial statements in the period in which, the Code bacomes effective and the related rules to determine the financial impact are published.

6 The figures of last quarter ended March 31, 2021 are the balancing figures between audited figures in respect of the full financial year ended March 31, 2021 and the published year to date figures up to the previous quarter of the current financial year ended December 31, 2020

7 The figures for the corresponding previous periods have been regrouped, wherever necessary, to make them comparable

8 In terms of SEBI Circular CIR CFD/CMD 56 2016 dated May 27, 2016, the Company hereby deleares that the auditors have issued undit report on standalone financial results with unmodified opinion for the company hereby deleares that the auditors have issued undit report on standalone



Date: 29.06.2021 Place:Noida (UP) FOR & ON BEHALF OF BOARD OF DIRECTORS OF THE YAMINA SYNDICATE LIMITED

DIRECTOR DIN: 07805465

TEL. NOS. (01732) 232700, 297800

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

Independent Auditor's Report on the quarterly and year to date Audited Consolidated financial results of the Company 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 for the quarter and year ended on March 31, 2021 ("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 the following entity:

ISGEC Heavy Engineering Limited (Associate company)

b. are 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 applicable Indian accounting standards, and other accounting principles generally accepted in India, of the consolidated profit and total comprehensive income and other financial information of the company for the quarter and year ended March 31, 2021.



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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 as amended (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 parent Company and its associates 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 Companies Act, 2013 and the Rules there under, 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.

Emphasis of Matter

We draw attention to Note 5 to the consolidated annual financial results, which describes the uncertainties and the impact of Covid-19 pandemic on the company's operations, carrying amounts of investments, recoverability of receivables and other assets and management's evaluation of the future performance of the company.

Our opinion 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 parent company and its Associate company in accordance with the applicable accounting standards 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. The respective Board of Directors of the parent Company and of its Associate company are responsible for maintenance of adequate accounting records in Associate 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.

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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 statement 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 parent Company and of its Associate company, are responsible for assessing the ability of parent Company and its Associate company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the parent Company and of its Associate company, are responsible for overseeing the financial reporting process of their companies.

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

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated 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 consolidated 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; a fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



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- 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 Company and its Associate company 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 Company and its Associate 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 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 Company and its associate company 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 consolidated 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 auditors 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:

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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

The consolidated statement include the audited Financial Results of one Associate a) subsidiary companies, whose Financial company including its Statements/Financial Results/ financial information reflects total assets of Rs. 6,46,030.87 lakhs as at March 31,2021, total revenue of Rs. 1,62,746 lakhs and Rs. 5,47,733 lakhs and total net profit/(loss) after tax of Rs. 6,852 lakhs and Rs. 25,307 lakhs, total comprehensive income/(loss) of Rs.6,786 lakhs and Rs.25,692 lakhs, for the guarter and year ended on that date respectively, and net cash inflows(outflows) of (Rs. 4735 lakhs) for the year ended March 31, 2021, 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.

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b) The consolidated statement includes the results for the quarter ended March 31, 2021 being the balancing figures between audited figures in respect of the full financial year ended March 31, 2021 and the published unaudited year to date figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing obligation.

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: Jagadhri Dated: June 29, 2021

AND C CA RN:001010N JAGADHRI

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

Ajay Krishan Moudgil Partner Membership No.: 080785 UDIN: 21080785AAABJ 5478

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

A: STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND FINANCIAL YEAR ENDED 31.03.2021

		T	Quarter Ended			khs except earning per share) Financial Year Ended		
Sr	Particulars	31.03.2021				31.03.2021 31.03.2020		
no		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)		
-				Refer note 6		Refer note 6		
1	Revenue From Operations	1,563.41	1,221.43	1,079.48	5,463.64	5,111.9		
П	Other Income	28.69	39.09	43.46	151.60	140.4		
ш	Total Income (I+II)	1,592.10	1,260.52	1,122.94	5,615.24	5,252.4		
IV	Expenses:							
_	(a) Cost of materials Consumed		-		· .			
	(b) Purchase of stock-in-trade	1,521.49	1,028.91	1,112.50	4,980.12	4,583.5		
	(c) Change in inventories of traded goods	(75.97)	111.78	(106.89)	106.20	186.3		
	(d) Employee benefits expense	32.40	32.00	36.30	131.60	138.8		
	(e) Finance costs	0.96	0.91	4.77	2.19	21.5		
	(f) Depreciation and amortisation expense	2.69	1.13	. 2.88	6.08	6.40		
	(g) other expenses	18.71	13.13	19.41	58.53	68.00		
	Total expenses (iv)	1,500.28	1,187.86	1,068.97	5,284.72	5,004.80		
v	Profit/(loss) before exceptional items and tax(III-IV)	91.82	72.66	53.97	330.52	247.54		
VI	Share in Profit of Associate company	3,083.50	2,925.58	582.02	11,388.25	6,703.56		
VII	Profit/(loss) before exceptional items and tax(V+VI)	3,175.32	2,998.24	635.99	11,718.77	6,951.10		
VIII	Exceptional items		-	-				
IX	Profit/(loss) before tax (VII-VIII)	3,175.32	2,998.24	635.99	11,718.77	6,951.10		
x	Tax expense:							
	a) Current Tax	54.98	18.88	18.12	112.98	67.23		
-	b) Deferred Tax	(1.87)	(0.18)	(3.44)	1.12	(0.48		
XI	Profit/(loss) for the period (IX-X)	3,122.21	2,979.54	621.31	11,604.67	6,884.35		
XII	Other Comprehensive Income	0,122.21	2,779.04	041.51	11,004.07	0,004.32		
_	· · · · · · · · · · · · · · · · · · ·							
	A (i) Items that will not be reclassified to profit or (loss) (ii) Income tax relating to items that will not be reclassified to profit or	2.33	(0.65)	0.11	0.37	(2.79		
-	(loss)	(0.58)	0.16	(0.03)	(0.09)	0.70		
	(iii) Share in other comprehensive income of Associate company	(29.61)	5.62	512.22	173.34	509.53		
	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 for the period (XI+ XII)	3,094.35	2,984.67	1,133.61	11,778.29	7,391.79		
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	-		-	97,006.53	85,872.41		
XVI	Earning Per Share (of Rs. 100/-each) (not annualised)		-		-	-		
	(a) Basic (in Rs.)	1,015.78	969.37	• 202.14	3,775.47	2,239.76		
	(b) Diluted (in Rs.)	1,015.78	969.37	202.14	3,775.47	2,239.76		



THE YAMUNA SYNDICATE LIMITED

B. CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS ON 31.03.2021

Particulars	As at 31.03.2021 (Audited)	As at 31.03.2020 (Audited) Refer note 6
ASSETS		Keler note o
Non-current assets		
	26.17	25.25
(a) Property, Plant and Equipment(b) Capital Work-In Progress	25.17	35.22
	-	-
(c) Investment in Associate company	94,467.72	83,574.10
(Accounting for using equity method)		
(d) Other Intangible assets		
(e) Financial Assets		
(i) Trade Receivables	1.62	2.3
(ii) Loans	1.80	2.1
(iii)Others	5.37	5.6
(f) Deferred tax assets(Net)	6.59	7.8
(g) Other Non-current assets		
Total non-current Assets	94,508.27	83,627.3
Current assets		
(a) Inventories	354.26	, 437.3
b) Financial Assets		
(i) Investments		1.41
(ii) Trade receivables	224.14	227.1
(iii) Cash and cash equivalents	2,217.63	2,396.8
(iv) Bank balances other than(iii) above	34.61	31.1
(v) Loans	1.16	1.4
(vi) Others	21.32	8.2
(c) Current Tax Assets (Net)		2.3
(d) Other Current Assets	56.86	77.5
Total Current Assets	2,909.98	3,182.1
Total Assets	97,418.25	86,809.4
EQUITY AND LIABILITIES		
Equity .		
(a) Equity Share Capital	307.37	307.3
(b) Other Equity		
Reserves and surplus	97,006.53	85,872.4
Total Equity	97,313.90	86,179.7
LIABILITIES		
Non-current liabilities		
a) Financial Liabilities		
(i) Borrowings	•	
(ii) Trade payables		
(iii) Other financial liabilities	0.30	0.3
(b) Deferred Revenue/income		
(c) Provisions (Employee benefit obligations)	8.51	9.6
(d) Deferred tax liabilities (net)	-	
(e) Other Non-current liabilities	7.50	7.5
Total non-current Liabilities	16.31	17.4
Current liabilities		
(a) Financial liabilities		
(i) Borrowings		
(ii) Trade payables	41.93	36.8
(iii) Other financial liabilities	36.81	574.6
b) Other current liabilities	0.58	0.6
c) Provisions (Employee benefit obligations)	0.35	0.1
(d) Current Tax liabilities (Net)	8.37	
	88.04	612.2
Total Current Liabilities	00,04	



THE YAMUNA SYNDICATE LIMITED C.CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31.03.2021

	Particulars	31st March,2021	31st March,2020	
			Refer note 6	
A	Cash flow from Operating Activities			
	Profit before tax	11,718.77	6,951.10	
	Adjustments for :			
	Share in profit of Associate company	(11,388.25)	(6,703.5	
	Depreciation	6.08	6.4	
	Interest income classified as investing cash flows	(101.36)	(133.0	
	Finance costs	2.19	. 21.5	
	Net (gain)/loss on sale of Fixed Assets	(35.05)	0.1	
	Operating cash flow before changes in assets and liabilities	202.38	142.6	
	(Increase)/Decrease in trade receivables	3.74	66.7	
	(Increase)/Decrease in inventories	83.13	186.3	
	(Increase)/Decrease in other current financial assets	(12.78)	6.5	
	(Increase)/Decrease in other non-current financial assets	. 0.61	0.1	
	(Increase)/Decrease in other current assets	20,72	27.6	
	Increase/(Decrease) in current financial liabilities	(537.80)	506.9	
	Increase/(Decrease) in other non-current financial liabilities		(0.9	
1	Increase/(Decrease) in other current liabilities	(0.10)	0.1	
1011	Increase/(Decrease) in employees benefit obligations	(0.89)	2.1	
	Increase/(Decrease) in Trade Payable	5.11	(60.9	
11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Cash generated from operations	(235.88)	877.3	
1	Income Tax paid (net of refund)	(101.88)	(76.04	
	Net cash inflow / (outflow) from operating activities	(337.76)	801.33	
3	Cash flow from investing activities			
	Purchase of property, plant and equipment	(1.52)	(6.38	
	Sale of property, plant and equipment	40.54	(0.54	
	Sale/(Purchase) of Equity Shares	(99.95)	(218.09	
-	Dividend received	661.70	1,153.78	
	Interest received	101.36	1,133.08	
	Net cash inflow / (outflow) from investing activities	702.13	1,062.39	
	Cash flows from financing activities			
	Short term borrowings(net)		(222.65	
	Finance costs	(2.19)	(21.58	
	Dividend paid to Company's shareholders (including tax if any)	(537.89)	(796.67	
	Net cash flow / (outflow) from financing activities	(540.08)	(1,040.90	
1	Net increase/(decrease) in cash and cash eqivalents (A+B+C)	(175.71)	822.82	
	Cash and cash equivalents at the beginning of the financial year	2,427.95	1,605.13	



THE YAMUNA SYNDICATE UMITED

D. SEGMENT REPORTING

			Quarter Ender	Finaticial Year Ended		
SN	Particulars	31.03.2021	31.12.2020	31.03,2026	31.03.2021	31.03.2020
		(Audited)	(Unaudited)	(Andited)	(Audifed)	(Audited)
				Refer note 6		Refer note 6.
T.	Segment Revenue					
	(a) Batteries	\$29.33	395.04	294,19	1,617.62	1.612.31
	(b) Oil & Lubricants	895.20	261.72	688.53	2.724-33	2.473/00
	(c) Agriculture Products	105,95	11.92	53.05	963.58	860.11
	(d) other segments	33.77	52.69	43,51	156.11	166,44
	(e) Unallocated					
	Total Segment Revenue	1,563.41	1,221.43	1,079.48	5,463.64	5.111.92
11	Segment Profit				-	
	(a) Batteries	28.47	21,93	6.82	90,94	37,90
	(b) Oil & Lubricauts	48 24	27.77	19,20	121.08	88.00
	(c) Agriculture Products	4.70	0.68	1.70	34.58	.13 73
	(d) other segments	0,39	2.44	4 16	39,39	[3:03
_	(c) Unallocated		*			
	Total Segment Results	81.80	\$2.82	31.KR	285.99	194.55
	Less: a. Finance costs	0,96	0.91	4.27	2 19	21,58
	 b. Unallocable Expenses net off Unallocable Income 	(3,694.48)	(2,946.33)	(608.88)	(11,434.97)	(6.778.1.3
	Profit before tax	3,175.32	2.998.24	635.99	11,71B.77	6,951.10
Ш	Segment Assets					2002
	(a) Batteries	167.04	133.27	263,97	167.04	263.97
	(b) Oil & Lubricants	421.97	371.60	364 08	421.97	164.08
	(c) Agriculture Products	30.95	7.57	41.96	30.95	41.96
	(d) other segments	\$9.23	124.97	107-16	59.23	107,16
	(e) Unofficiated	96,7,39,06	94,424.36	\$6,032.27	95,739.06	\$6,032,27
	Total Segment Assets	97,418.25	95,083,77	86,809.44	27,418.25	86,809.44
IV	Segment Liabilities					
	(a) Batteries	11.60	74.05	6.32	11.66	6 32
	(b) Oil & Lubricants	7.24	\$7.31	30.72	7,24	30,72
	(c) Agriculture Products	36.28	12.45	12.46	36.28	12.46
	(d) other segments	2.21	29.95	11.73	2.21	11.73
	(e) Unaflocated	46.96	153,65	568-43	46,96	568.43
-	Total Segment Liabilities	104.35	327.41	629.66	104.35	629.66

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 June 29, 2021.

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.

In addition to interim dividend of Rs. 175/- per equity share of the face value Rs. 100/- each (already disbursed), the Board of Directors recommends a fact dividend of Rs40/- per Equity Share of Rs. 100/- each, out of the profits of the Company, for the year ended March 31, 2021, subject to approval of Shareholders in the Annual General Meeting of the Company.

4 The Consolidated results includes the results of the Company and its Associate company namely lager Heavy fingineering Limited. Investment in Associate company is accurated for using the equity method of accounting.

3 The Group (Company and its Associate company) has considered the possible effects that may arise out of the stift unbilding COVID-19 pendemic on the Company's operations and the entrying announts of property, plant & equipment, intangible assets, investments, investments,

6 The Associate company had earlier informed that in terms of settlement of arbitration arrived at with M/s. Cuvite Biofuels Producers Inc. (CBPD, they had acquired CBPI with its related assots and liabilities and group companies through its wholly owned subsidiary type. Investments Pte 11d on October 3, 2019, As permitted under Ind AS 103 "Business Combination" up to the quarter ended 30th June, 2020, the Associate company had reported provisional amounts of items for which fair valuation was required to be done. During the quarter ended 30th September, 2020, they have completed the initial accounting at fair value at the acquision date and thus their comparative information for the quarter and year ended 31st March, 2020, has been revised. Accordingly, the Company has to revised its contractive information of the same period of Consolidated Financial Resolts.

7 The Indian Parliament has approved the Code on Social Security 2020, relating to employee benefits during employement and post-employment benefits, which would impact the contributions by the Oroup towards Providend Fund and Oraturity. The Ministry of Labour and Employment has released drult rules for the Code on Social Security, 2020 on November 13, 2020, and has invited suggestions from statichelders which are under active consideration by the Ministry. The Oroup will assess the impact and its evaluation once the subject roles are notified and will give appropriate impact in its financial statements in the period in which, the Code becomes effective and the related rules to determine the impact ore published.

8 The figures of last quarter ended March 31, 2021 are the halancing figures however audited figures in respect of the full financial year ended March 31, 2021 and the published year to dote figures up to the previous quarter of the current financial year ended December 34, 2020.

9 The figures for the corresponding previous periods have been regrouped, wherever necessary, to make them comparable,

10 In terms of SEBI Circular CIR CFD CMD 56/2016 draid May 27, 2016, the Company hereby deleares that the auditors have issued audit report on emisolidated function results with unmodified opinion for the year ended 31st March, 2021.



FOR & ON BEHALF OF BOARD OF DIRECTORS OF THE YAMUNA SYNDICATE LIMITED (KISHOM: CHATNAND DIRECTOR DIN: 07805465

Date: 29.06.2021 Place:Noida (UP)