

Rydak Syndicate Limited

(CIN : L65993WB1900PLC001417)

Registered Office : 4, Dr. Rajendra Prasad Sarani (Clive Row), Kolkata - 700 001

Phone : 033 2230-4351,(2 Lines) 033-3028 0530, Fax : (+91) 33 2230 7555,

Website : www.rydaksyndicate.com, e-mail : compliances@rydaksyndicate.com

GSTIN : 19AABCR2656P1ZS



Date: 11th November, 2024

To,
The Secretary
The Calcutta Stock Exchange Ltd
7, Lyons Range
Kolkata – 700 001

Scrip Code – 028365

Sub: - Outcome of the Board Meeting held on 11th November, 2024

Dear Sir,

Pursuant to the provisions of Regulation 30 of the SEBI (Listing Obligations And Disclosure Requirements) Regulations 2015, please note that the Board in their meeting held on **11th November, 2024** has considered and approved the following business:

Unaudited Standalone and Consolidated Financial Results of the Company along with Statement of Assets and Liabilities, Cash Flow Statement and Limited Review Report for the Quarter and half year ended on 30th September, 2024.

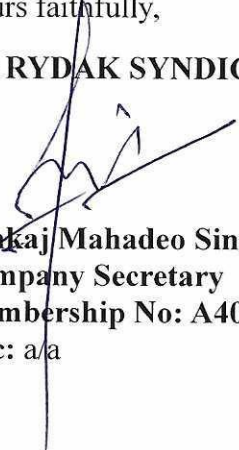
The aforesaid board meeting commenced at 11:00 A.M. and concluded at 03:55 P.M.

This is for your information and record.

Thanking You,

Yours faithfully,

For **RYDAK SYNDICATE LIMITED**


Pankaj Mahadeo Singh
Company Secretary
Membership No: A40032
Enc: a/a



R Kothari & Co LLP

**CHARTERED ACCOUNTANTS
KOLKATA, NEW DELHI**

Independent Auditor's Review Report on Standalone Unaudited Financial results of the Rydak Syndicate Limited for the Quarter and half year ended 30th September 2024, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors
Rydak Syndicate Limited

1. We have reviewed the accompanying statement of Standalone Unaudited Financial Results of Rydak Syndicate Limited ("the Company") for the quarter and half year ended 30th September 2024, ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ("Listing Regulations"), as amended, read with SEBI Circular No. CIR/CFD/CMDI/80/2019 dated 19 July 2019 ("the Circular"). Attention is drawn to the fact that the figures for the quarter and half year ended on 30th September 2024, as reported in these Standalone unaudited financial results have been approved by Board of Director of the Company but have not been subjected to review.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down as per applicable Ind AS 34 "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of Listing Regulations. Our responsibility is to issue a report on these Financial Results based on our review.
3. We conducted our review of the statement in accordance with the Standard 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Financial result are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures, applied to financial data, and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



16A, SHAKESPEARE SARANI, KOLKATA - 700 071 PHONE: 2282-6776/6807, FAX NO.:01(033)2282-5921
Website : www.rkothari.in Web-mail : kolkata@rkothari.in

R Kothri & Co (a partnership firm with FRN-307069E) converted into R Kothari & Co LLP. (a Limited Liability Partnership with LLP Identification No.AAS-5294 w.e.f 3rd June, 2020)

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of Standalone unaudited financial result, prepared in accordance with the applicable Ind AS and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed or that it contains any material misstatement.

For R.Kothari & Co LLP
Chartered Accountants
Firm Registration No.: 307069E / E300266



[Handwritten Signature]
CA. Kailash Chandra Soni
Partner
Membership No.: 057620

Place: Kolkata
UDIN : 24057620BKAQBJ6805
Date : 11-11-2024

Statement of Standalone Unaudited Financial Results for the Quarter and Six Months 30th September 2024

Rupees in Lacs

Sl. No.	Particulars	Three months ended			Six Months Ended		Year Ended
		30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from Operations	5,282.62	2,379.49	4,935.30	7,662.11	7,322.73	13,978.12
II	Other income	115.02	9.23	93.52	124.26	150.96	169.98
III	Total Revenue (I+II)	5,397.64	2,388.72	5,028.82	7,786.37	7,473.69	14,148.10
IV	Expenses						
a	Cost of materials consumed	261.16	34.33	180.59	295.49	344.27	515.73
	Increase/Decrease in Stock and Work in progress						
b		(220.22)	(1,058.77)	(464.48)	(1,278.99)	(1,403.98)	(246.90)
d	Employee benefits expense	2,470.18	2,322.58	2,506.88	4,792.76	4,732.11	8,946.62
e	Finance Cost	74.19	61.78	63.53	135.97	114.51	155.08
f	Depreciation and amortisation expense	87.11	84.68	81.18	171.79	159.93	338.71
g	Other expenses	1,216.15	1,090.63	1,327.95	2,306.78	2,476.09	3,864.26
	Total Expenses	3,888.57	2,535.23	3,695.65	6,423.80	6,422.93	13,573.50
V	Profit/(Loss) before exceptional and extraordinary items and tax (III-IV)	1,509.07	(146.51)	1,333.17	1,362.57	1,050.76	574.60
VI	Exceptional items	-	-	-	-	-	-
VII	Profit/Loss before extraordinary items (V-VI)	1,509.07	(146.51)	1,333.17	1,362.57	1,050.76	574.60
VIII	Extraordinary Items	-	-	-	-	-	-
IX	Profit before tax	1,509.07	(146.51)	1,333.17	1,362.57	1,050.76	574.60
X	Tax Expenses:						
	Current Tax	104.73	-	85.77	104.73	85.77	28.62
	Deferred Tax	35.56	-	61.69	35.56	61.69	55.22
XI	Profit/(Loss) for the year from continuing operations	1,368.79	(146.51)	1,185.71	1,222.28	903.30	490.76
XII	Profit/(Loss) from discontinuing operations	-	-	-	-	-	-
XIII	Tax expenses of discontinuing operations	-	-	-	-	-	-
XIV	Profit/(Loss) for the year from discontinuing operations	-	-	-	-	-	-
XV	Profit / (Loss) for the year (XI+XIV)	1,368.79	(146.51)	1,185.71	1,222.28	903.30	490.76
XVI	Other Comprehensive Income (Net of Tax)	5.47	(5.47)	16.00	-	-	(21.89)
XVII	Total Comprehensive Income for the period	1,374.25	(151.98)	1,201.71	1,222.28	903.30	468.87
	Paid-up equity share capital	97.31	97.31	97.31	97.31	97.31	97.31
	Reserve excluding Revaluation Reserves						7,019.18
XVIII	Earning Per Share:						
	(1) Basic	140.66	(15.06)	121.85	125.61	92.83	50.43
	(2) Diluted	140.66	(15.06)	121.85	125.61	92.83	50.43

1. 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.

2. The Company is primarily engaged in the business of cultivation, manufacture and sale of tea and the secondary unit of Travel & Tourism, which has started operation and is managed organizationally as a single unit. Accordingly, no separate disclosure has been made for segment reporting as per IND AS 108- Operating Segments.

3. The Scheme of arrangement for amalgamation of M/s Dheikhata Tea Company Limited (Transferor Company) with the company has been approved by the Board of Directors in their meeting dated 25.06.2024. As per the said scheme all the assets and liabilities of the transferor company will be transferred to and vest in the company at their book value with effect from 01.04.2024.

The effect of the said scheme has not been given, pending no objection to the scheme by the stock exchange and filing of the same with Honourable National Company Law Tribunal (NCLT), Kolkata bench.

4. The Limited review of the Financial Results for the year ended September 30, 2024, pursuant to regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2018 has been carried out by the statutory auditors. The comparative figures have also been accordingly restated to confirm to the current period presentation.

5. Figures of the previous period/year have been regrouped and reclassified, wherever considered necessary to correspond with the current period/year presentation.

6. The above Unaudited Financial results were reviewed by the Audit Committee and approved by the Board of Directors at its Meeting held on 11th November 2024.



RydaK Syndicate Limited



Rajinder Singh
 Managing Director
 DIN/06931916

Date: 11th November, 2024
 Place: Kolkata

Rydak Syndicate Limited
 Standalone Balance Sheet as at 30 September 2024
 CIN:L65993WB1900PLC001417

Rupees in Lacs

Particulars	30-Sep-24	31-Mar-24
ASSETS		
Non-current assets		
Property, plant and equipment	7,737.24	7,436.90
Right to Use	40.50	42.94
Capital work-in-progress	525.14	490.68
Financial assets		
Investments	80.55	80.55
Deferred tax assets (net)	371.79	407.35
Total non-current assets	8,755.22	8,458.42
Current assets		
Inventories	4,275.23	3,021.13
Biological assets other than bearer plants	153.12	56.32
Financial assets		
(i) Trade receivables	794.87	166.34
(ii) Cash and cash equivalents	112.05	100.16
(iii) Other financial assets	66.75	63.61
Current tax asset (net)	406.61	524.04
Other current assets	221.34	298.99
Total current assets	6,029.97	4,230.59
Total assets	14,785.19	12,689.00
EQUITY AND LIABILITIES		
Equity		
Equity share capital	97.31	97.31
Other equity	8,231.74	7,019.18
Total equity	8,329.05	7,116.49
Liabilities		
Non-current liabilities		
Financial liabilities		
Borrowings	623.28	565.73
Provisions	961.99	961.99
Other non current financial liabilities	1,055.85	1,043.95
Lease Liability- Non Current	36.58	36.58
Total non-current liabilities	2,677.70	2,608.25
Current liabilities		
Financial liabilities		
(i) Borrowings	1,557.12	264.24
(ii) Trade payables		
Total outstanding dues of micro enterprises and small enterprises	6.92	13.47
Total outstanding dues of creditors other than micro enterprises and small enterprises	891.09	936.94
(iii) Lease Liability	5.24	7.72
(iv) Other financial liabilities	816.11	1,327.87
Other current liabilities	87.07	66.13
Provisions	414.90	347.90
Total current liabilities	3,778.45	2,964.27
Total equity and liabilities	14,785.19	12,689.01



Rydak Syndicate Ltd.

Standalone Cash flow statement for period ended 30th September 2024

CIN: L65993WB1900PLC001417

Particulars	30-Sep-24	30-Sep-23
A CASH FLOW FROM OPERATING ACTIVITIES		
Profit Before Tax	1,362.57	1,050.77
Adjustments for:		
Depreciation expenses	171.79	159.93
Changes in Biological Assets	(96.81)	(74.46)
Finance cost	135.97	114.51
Interest Received	(12.80)	-
Operating Profit before Working Capital Changes	1,560.72	1,250.75
Adjustments for:		
Non-Current/Current financial and other assets	(541.33)	(768.81)
Inventories	(1,254.08)	(1,345.62)
Non-Current/Current financial and other liabilities/provisions	(466.80)	542.13
Cash generated from operations	(701.49)	(321.55)
Income Tax paid	-	-
Net Cash flow from Operating activities	(701.49)	(321.55)
B CASH FLOW FROM INVESTING ACTIVITIES		
Payment for purchase of property, plant and equipment	(504.18)	(423.24)
Interest Received	12.80	-
Net Cash used in Investing activities	(491.38)	(423.24)
C CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds/(Repayment) of short term borrowings	1,292.90	407.80
Proceeds from long term borrowings	57.56	-
Interest paid	(135.97)	(114.51)
Dividend paid	(9.73)	-
Net Cash used in financing activities	1,204.76	293.29
Net increase in cash & Cash Equivalents	11.89	(451.50)
Cash and Cash equivalents as at the beginning of the year	100.16	551.66
Cash and Cash equivalents as at the end of the year	112.05	100.16



Statement of Consolidated Unaudited Financial Results for the Quarter and Six Months 30th September 2024

Rupees in Lacs

Sl.No.	Particulars	Three months ended			Six Months Ended		Year Ended
		30-Sep-24 (Unaudited)	30-Jun-24 (Unaudited)	30-Sep-23 (Unaudited)	30-Sep-24 (Unaudited)	30-Sep-23 (Unaudited)	31-Mar-24 (Audited)
I	Revenue from Operations	5,282.62	2,379.49	4,935.30	7,662.11	7,322.73	13,978.12
II	Other income	115.02	9.23	93.52	124.26	150.96	169.98
III	Total Revenue (I+II)	5,397.64	2,388.72	5,028.82	7,786.37	7,473.69	14,148.10
IV	Expenses						
a	Cost of materials consumed	261.16	34.33	180.59	295.49	344.27	515.73
	Increase/Decrease in Stock and Work in progress						
b		(220.22)	(1,058.77)	(464.48)	(1,278.99)	(1,403.98)	(246.90)
d	Employee benefits expense	2,470.18	2,322.58	2,506.88	4,792.76	4,732.11	8,946.62
e	Finance Cost	74.19	61.78	63.53	135.97	114.51	155.08
f	Depreciation and amortisation expense	87.11	84.68	81.18	171.79	159.93	338.71
g	Other expenses	1,216.15	1,090.63	1,327.95	2,306.78	2,476.09	3,864.26
	Total Expenses	3,888.57	2,535.23	3,695.65	6,423.80	6,422.93	13,573.50
V	Profit/(Loss) before exceptional and extraordinary items and tax (III-IV)	1,509.07	(146.51)	1,333.17	1,362.57	1,050.76	574.60
VI	Share of Loss of Associate	-	-	-	-	-	-
VII	Exceptional items	-	-	-	-	-	-
VIII	Profit/(Loss) before extraordinary items (V-VI)	1,509.07	(146.51)	1,333.17	1,362.57	1,050.76	574.60
IX	Extraordinary Items	-	-	-	-	-	-
X	Profit before tax	1,509.07	(146.51)	1,333.17	1,362.57	1,050.76	574.60
XI	Tax Expenses:						
	Current Tax	104.73	-	85.77	104.73	85.77	28.62
	Deferred Tax	35.56	-	61.69	35.56	61.69	55.22
XII	Profit/(Loss) for the year from continuing operations	1,368.79	(146.51)	1,185.71	1,222.28	903.30	490.76
XIII	Profit/(Loss) from discontinuing operations	-	-	-	-	-	-
XIV	Tax expenses of discontinuing operations	-	-	-	-	-	-
XV	Profit/(Loss) for the year from discontinuing operations	-	-	-	-	-	-
XVI	Profit/(Loss) for the year (XI+XIV)	1,368.79	(146.51)	1,185.71	1,222.28	903.30	490.76
XVII	Other Comprehensive Income (Net of Tax)	5.47	(5.47)	16.00	-	-	(21.89)
XVIII	Total Comprehensive Income for the period	1,374.25	(151.98)	1,201.71	1,222.28	903.30	468.87
	Paid-up equity share capital	97.31	97.31	97.31	97.31	97.31	97.31
	Reserve excluding Revaluation Reserves						7,019.18
XIX	Earning Per Share:						
	(1) Basic	140.66	(15.06)	121.85	125.61	92.83	50.43
	(2) Diluted	140.66	(15.06)	121.85	125.61	92.83	50.43

1. 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.

2. The Company is primarily engaged in the business of cultivation, manufacture and sale of tea and the secondary unit of Travel & Tourism, which has started operation and is managed organizationally as a single unit. Accordingly, no separate disclosure has been made for segment reporting as per IND AS 108- Operating Segments.

4. The Loss of Associate Sangam Investment Limited share exceeds the carrying value of investment, the loss over the value of investment has not been considered.

3. The Scheme of arrangement for amalgamation of M/s Dhelakhat Tea Company Limited (Transferor Company) with the company has been approved by the Board of Directors in their meeting dated 25.06.2024. As per the said scheme all the assets and liabilities of the transferor company will be transferred to and vest in the company at their book value with effect from 01.04.2024.

The effect of the said scheme has not been given, pending no objection to the scheme by the stock exchange and filling of the same with Honourable National Company Law Tribunal (NCLT), Kolkata bench.

4. The Limited review of the Financial Results for the year ended September 30, 2024, pursuant to regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2018 has been carried out by the statutory auditors. The comparative figures have also been accordingly restated to confirm to the current period presentation.

5. Figures of the previous period/year have been regrouped and reclassified, wherever considered necessary to correspond with the current period/year presentation.

6. The above Unaudited Financial results were reviewed by the Audit Committee and approved by the Board of Directors at its Meeting held on 11th November 2024.



Rydak Syndicate Limited


Rajvinder Singh
 Managing Director
 Din : 06931916

Date: 11th November, 2024
 Place: Kolkata

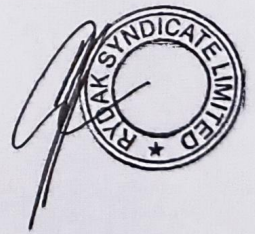
Rupees in Lacs

Particulars	30-Sep-24	31-Mar-24
ASSETS		
Non-current assets		
Property, plant and equipment	7,737.24	7,436.90
Right to Use	40.50	42.94
Capital work-in-progress	525.14	490.68
Financial assets		
Investments	80.55	80.55
Deferred tax assets (net)	371.79	407.35
Total non-current assets	8,755.22	8,458.42
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(iii) Lease Liability	5.24	7.72
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Other current liabilities	87.07	66.13
Provisions	414.90	347.90
Total current liabilities	3,778.45	2,964.27
Total equity and liabilities	14,785.19	12,689.01



Rybak Syndicate Ltd.
Consolidated Cash flow statement for period ended 30th September 2024
CIN: L65993WB1900PLC001417

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Profit Before Tax	1,362.57	1,050.77
Adjustments for:		
Depreciation expenses	171.79	159.93
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Interest Received	(12.80)	-
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Proceeds from long term borrowings	57.56	-
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Dividend paid	(9.73)	-
Net Cash used in financing activities	1,204.76	293.29
Net increase in cash & Cash Equivalents	11.89	(451.50)
Cash and Cash equivalents as at the beginning of the year	100.16	551.66
Cash and Cash equivalents as at the end of the year	112.05	100.16



R Kothari & Co LLP

CHARTERED ACCOUNTANTS

KOLKATA, NEW DELHI

Independent Auditor's Review Report on Consolidated Unaudited Financial results of the Rydak Syndicate Limited for the Quarter and half year ended 30th September 2024, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors
Rydak Syndicate Limited

1. We have reviewed the accompanying statement of Consolidated Unaudited Financial Results of **Rydak Syndicate Limited** ("the Company") for the quarter and half year ended 30th September 2024, ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ("Listing Regulations"), as amended, read with SEBI Circular No. CIR/CFD/CMDI/80/2019 dated 19 July 2019 ("the Circular"). Attention is drawn to the fact that the figures for the quarter and half year ended on 30th September 2024, as reported in these Consolidated unaudited financial results have been approved by Board of Director of the Company but have not been subjected to review.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down as per applicable Ind AS 34 "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of Listing Regulations. Our responsibility is to issue a report on these Financial Statements based on our review.
3. We conducted our review of the statement in accordance with the Standard 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Financial result are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures, applied to financial data, and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



**16A, SHAKESPEARE SARANI, KOLKATA - 700 071 PHONE: 2282-6776/6807, FAX NO.:01(033)2282-5921,
Website : www.rkothari.in Web-mail : kolkata@rkothari.in**

R Kothri & Co (a partnership firm with FRN-307069E) converted into R Kothari & Co LLP. (a Limited Liability Partnership with LLP Identification No.AAS-5294 w.e.f 3rd June, 2020)

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of Consolidated unaudited financial result, prepared in accordance with the applicable Ind AS and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed or that it contains any material misstatement.
5. We did not review the interim financial result of the associate company, M/S Sangam Investments Limited. The loss of shares of Associate company exceed the Carrying value of the investment, the loss over the value has not been considered (Refer Note -4 of the Consolidated Financial Result)

Our conclusion on the Statement is not modified in respect of the above matter.

For R.Kothari & Co LLP
Chartered Accountants
Firm Registration No.: 307069E / E300266



CA. Kailash Chandra Soni
Partner
Membership No.: 057620

Place: Kolkata
UDIN: 24057620BKAQBK7742
Date: 11-11-2024