

CIN: L67190WB1983PLC035658
Corporate Office: 107, Sagar Avenue, Above Bata, SV Road,
Andheri (West), Mumbai- 400058.
Registered Office: M/s. Mangalam Housing Development

Finance Limited, 24 & 26 Hemanta Basu Sarani, Kolkata-700001.

EMAIL:INFO@SHRYDUS.COM | WEBSITE: WWW.SHRYDUS.COM

Date: 14th February, 2025

To, The Manager Listing Department BSE Limited P.J. Towers, Dalal Street, Fort, Mumbai-400001

Scrip Code: 511493 Scrip Id: SHRYDUS

Sub.: Outcome of Board Meeting held on Friday, 14th February, 2025.

Dear Sir/Madam,

Pursuant to the Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 and other applicable provisions, if any, We would like to inform you that the meeting of the Board of Directors of Shrydus Industries Limited held today i.e., Friday, 14th February, 2025 at 107, Sagar Avenue, Above Bata, SV Road, Andheri (West), Mumbai-400058 of the Company inter-alia has considered and approved the following businesses:

1. Unaudited Standalone and Consolidated financial results for the quarter (Q3) ended December 31, 2024 of the company along with Limited Review Report are enclosed herewith for information and record.

Please note that in terms of the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015, the trading window for dealing in the securities of the Company will open after 48 hours of the results are made public on Friday, 14th February, 2025.

Also please note that the Board meeting commenced at 05.00 p.m. to conclude at 06.40 p.m.

Kindly take the same on your record. Thanking you,

Yours faithfully,

For Shrydus Industries Limited Formerly known as VCK Capital Market Services Limited

Shrey Premal Parekh Managing Director DIN: 08513653





Corporate Office: 107, Sagar Avenue, Above Bata, SV Road, Andheri (West), Mumbai- 400058.

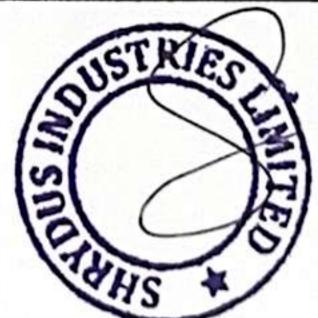
Registered Office: M/s. Mangalam Housing Development Finance Limited, 24 & 26 Hemanta Basu Sarani, Kolkata-700001.

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Unaudited Standalone Financial Results for the Quarter & Nine Months Ended on 31st December 2024

(Rs. In Lakhs)

		Standalone					
S. No.	Particulars		Quarter Ended		Nine Mor	thsended	Year ended Mar-24 Audited
		Dec-24	Sep-24	Dec-23	Dec-24	Dec-23	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	
1	Revenue from Operations:		350.00	311.03	451.25	795.34	945.4
2	Other Income (2)					-	
	Total Revenue (I) (1+2)	-	350.00	311.03	451.25	795.34	945.4
3	Expenses						
а	Purchases		349.89	273.00	438.12	702.20	840.2
ь	Cost of Materials Consumed		-	77.0			
c	Changes in Inventories of Finished goods, Work in progress and Stock in trade		(349.89)	X 12 22	(349.89)		
d	Employee Benefit Expenses	1.42	0.51	0.77	2.38	2.67	3.1
e	Professional Fees & Service Charge	1.68	17.57	1.72	26.19	26.39	26.58
f	Finance Costs		-				
g	Provisions and Write offs	-		100	- 1		-
h	Depreciation and Amortization Expenses	0.03		141.01	0.03		-
i	Other Expenses	4.50	9.87	11.66	15.06	16.62	23.09
	Total Expenses (II)	7.62	27.95	287.15	131.88	747.86	893.00
4	Profit/(Loss) Before Exceptional Items & Tax (1+2-3))	(7.62)	322.05	23.87	319.37	47.48	52.46
5	Exceptional Items	(7.02)	322.03	23.07	319.37	47.46	32.40
6	Profit/(Loss) Before Tax (4-5)	77 (2)	222.05	22.02	240.27	17.10	
7	Tax Expense	(7.62)	322.05	23.87	319.37	47.48	52.46
•	Current Tax		40.00		40.00		
	Short / (Excess) provision for tax relating to prior years		49.00		49.00		
	Net Current Tax Expense	-	49.00		40.00	-	
	Deferred Tax		0.33		49.00 0.33		-1
	Tax in respect of Earlier Year		0.55		0.33		
	Net Profit/(Loss) for the perios from continuing operations						
8	(6-7)	(7.62)	272.72	23.87	270.04	47.48	52.46
9	Profit/(Loss) from discontinued operations		MANAGE OF THE				-
10	Tax expenses of discontinued operations						
11	Profit/(Loss) from discontinued operations (After Tax) (9-10)		Section 1		2	Les o retails	
12	Profit/(Loss) for the period (8+11)	(7.62)	272.72	23.87	270.04	47.48	52.46
13	Other Comprehensive Income						52.10
	Items that will not be reclassified to profit or loss				hilling a second		
	Income tax relating to items that will not be reclassified to profit or loss						
	Total Other Comprehensive Income	EDER		-	-	2.9	
14	Total Comprehensive Income (12+13)	(7.62)	272.72	23.87	270.04	47.48	52.46
PA.				100			32.40
	Paid-up equity share capital (Face value Rs 10/) Other equity	3,202.26	3,202.26	1,201.38	3,202.26	1,201.38	1,201.38
	No. Of Equity Shares of par value ₹10/- each	320.23	320.23	120.14	320.22	120.14	120.11
	(1) Basic EPS (₹) per Share	(0.02)	0.85	0.20	320.23	120.14	120.14
	(1) basic Er5 (t) per Share (2) Diluted EPS (₹) per Share	(0.02)	0.85	0.20	0.84	0.40	0.44
Single	*Earning per share is not annualised for the interim period	(0.02)	0.05	0.20	0.84	0.40	0.44





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Status of Investor Complaints	As on 31st December 2024			
Total Complaint Received	3			
Total Resolved Complaint	3			
Total Pending Complaint				
Total Complaint withdrawn				

Notes

- 1. The above results of the Company for the quarter & Nine Months ended December 31, 2024 have been reviwed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 14th February, 2025.
- 2. The Financial Results are prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015 companies (Indian Accounting Standards) (Amenament) Rules, 2016 and other accounting principle generally accepted in India.
- 3. The format for audited / unaudited financial results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated 30th November 2015 has been modified to comply with the requirements of SEBI's Circular dated 5th July 2016, Ind AS and Schedule III (Division II) to the Companies Act, 2013, which are applicable to the Companies that are required to comply with Ind As.
- 4. The Company is engaged in single business segment viz, Trading in various commodities, therefore there are no reportable segments as per ind AS 108.
- 5. The Company has complied with Ind AS 12 "Income Tax" issued by The Institute of Chartered Accountants of India for Defeerred Tax and Current Tax. However Deferred Tax Asset is not recognised due to uncertainty in revenue and earnings in future.
- 6. Corresponding figures of the previous periods have been regrouped or rearranged wherever considered necessary.

For SHRYDUS INDUSTRIES LIMITED (FORMALLY KNOWN AS VCK CAPITAL MARKET SERVICES LIMITED)

PLACE : MUMBAI

DATED: 14th Februrary, 2025

Shrey Premal Parekh Managing Director DIN:08513653



RAJESH H. GUPTA & CO.

CHARTERED ACCOUNTANTS

<u>Limited Review Report on Standalone Unaudited Financial Results of the company for the Nine Month Ended on</u>
31st December 2024

The Board of Directors,

Shrydus industries Limited

- We have reviewed the accompanying Statement of Unaudited Financial Results of Shrydus Industries Limited ("the Company") for the Nine Month Ended 31st December 2024, ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 52 of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, as amended, read with Circular No. SEBI/HO/DDHS/CIR/2021/0000000638 dated 14th October 2021 ("the 'Circular").
- 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 in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind-AS 34"). prescribed under Section 133 of the Companies Act, 2013 read with relevant rules thereunder and other accounting principles generally accepted in India. 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 Engagements (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 statements 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.
- 4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards ('Ind AS'), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules thereunder and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Rajesh H Gupta & Co, Chartered Accountants

FRN: 133884W

Rajesh Kumar Gupta

(Partner)

Membership No. 147453

Date: 14-02-2025 Place: Mumbai

UDIN: 25147453BMKMQW3819





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The Institute of Chartered Accountants of India

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Unaudited Consolidated Financial Results for the Quarter & Nine Months Ended on 31st December 2024

70		Consolidated					
S. No.	Particulars	Quarter Ended			Nine Mon	thsended	Year ended
		Dec-24 Unaudited	Sep-24 Unaudited	Dec-23 Unaudited	Dec-24 Unaudited	Dec-23 Unaudited	Mar-24 Audited
1	Revenue from Operations:	3,529.41	350.00	311.03	3,980.66	795.34	945.45
2	Other Income (2)		-		-		
	Total Revenue (I) (1+2)	3,529.41	350.00	311.03	3,980.66	795.34	945.45
3	Expenses						
a	Purchases		349.89	273.00	438.12	702.20	840.22
Ь	Cost of Materials Consumed	2,697.10	-	Editor 1	2,697.10		
c	Changes in Inventories of Finished goods, Work in progress and Stock in trade		(349.89)		(349.89)		
d	Employee Benefit Expenses	1.42	0.51	0.77	2.38	2.67	3.12
e	Professional Fees & Service Charge	1.68	17.57	1.72	26.19	26.39	26.58
	Finance Costs Provisions and Write offs	0.10			0.10		
g h	Depreciation and Amortization Expenses	0.03			0.03		
ï	Other Expenses	83.61	9.87	11.66	94.17	16.62	23.09
	Total Expenses (II)	2,783.94	27.95	287.15	2,908.19	747.86	893.00
	Destitutions) Perform Described National Physics & Tour (4 t 7 7))	745.47	222.05	22.07	1 077 46	47.40	F2.4
5	Profit/(Loss) Before Exceptional Items & Tax (1+2-3))	745.47	322.05	23.87	1,072.46	47.48	52.4
	Exceptional Items	745.47	222.05	22.07	1.072.46	47.40	52.4
6	Profit/(Loss) Before Tax (4-5)	745.47	322.05	23.87	1,072.46	47.48	52.4
'	Tax Expense Current Tax		49.00		49.00		
	Short / (Excess) provision for tax relating to prior years		43.00		43.00		
	Net Current Tax Expense		49.00	13 - ENIS	49.00	-	-
	Deferred Tax		0.33		0.33		
	Tax in respect of Earlier Year					a in land	
8	Net Profit/(Loss) for the perios from continuing operations (6-7)	745.47	272.72	23.87	1,023.14	47.48	52.4
9	Profit/(Loss) from discontinued operations		No.	-			
10	Tax expenses of discontinued operations		-	-	-		
11	Profit/(Loss) from discontinued operations (After Tax) (9-10)	•				2	
12	Profit/(Loss) for the period (8+11)	745.47	272.72	23.87	1,023.14	47.48	52.4
13	Other Comprehensive Income						sedi moce
	Items that will not be reclassified to profit or loss		•	-		-	-
	Income tax relating to items that will not be reclassified to profit or loss	-					-
	Total Other Comprehensive Income		•	•			•
14	Total Comprehensive Income (12+13)	745.47	272.72	23.87	1,023.14	47.48	52.4
15	Paid-up equity share capital (Face value Rs 10/)	3,202.26	3,202.26	1,201.38	3,202.26	1,201.38	1,201.3
	Other equity	220.22	220.22	120 14	220.22	120.11	
	No. Of Equity Shares of par value ₹10/- each	320.23	320.23 0.85	120.14	320.23		
	(1) Basic EPS (₹) per Share	2.33 2.33					
	(2) Diluted EPS (₹) per Share *Earning per share is not annualised for the interim period	2.55	0.83	0.20	3.20	0.40	0.4

Notes:

- 1. The above results of the Company for the quarter & Nine Months ended December 31, 2024 have been reviwed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 14th February, 2025.
- 2. The Financial Results are prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015 companies (Indian Accounting Standards) (Amenament) Rules, 2016 and other accounting principle generally accepted in India.
- 3. The Unaudited Consolidated financial Results include the Financial Results of subsidiary namely: Roopyaa General Trading Co. L.L.C.
- 4. Corresponding figures of the previous periods have been regrouped or rearranged wherever considered necessary.

For SHRYDUS INDUSTRIES LIMITED (FORMALLY KNOWN AS VCK CAPITAL MARKET SERVICES LIMITED)

PLACE : MUMBAI

DATED: 14th Februrary, 2025

Shrey Premal Parekh Managing Director DIN:08513653



Rajesh Kumar Gupta B.Com. FCA,IFRS,DISA-ICAI

RAJESH H. GUPTA & CO.

CHARTERED ACCOUNTANTS

<u>Limited Review Report on Consolidated Unaudited Financial Results of the company for the Nine Month Ended</u> on 31st December 2024

The Board of Directors, Shrydus Industries Limited

- 1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results together with notes thereon of M/s. Shrydus Industries Limited ('the Company') and share of the net profit/(loss) after tax, other comprehensive income/(loss) and total comprehensive income/(loss) of its subsidiaries for the nine months ended 31st December 2024, ('the Statement') being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulation'), and has been initialed by us for identification purposes,
- 2. This Statement which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors in their meeting on 14 February 2025. The Statement has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS-34"), prescribed under Section 133 of the Companies Act, 2013, the Act as amended, read with relevant rules issued thereunder, other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review,
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SEE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity," as specified under Section 143(10) of the Companies Act, 2013. This standard requires that we plan and perform the review to obtain reasonable assurance as to whether the Financial 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 the 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. We have not performed an audit and accordingly, we do not express an audit opinion.

We have also performed procedures in accordance with the Circular issued by the SEBI under regulations 33(8) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, as amended, to the extent applicable,

4. The Statement includes the financial results of the entities given below;

+ Shrydus Industries Limited

+ Roopyaa General Trading Co. L.L.C (subsidiary)

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Marble line,
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- 5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the management's certificates referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Financial Statement, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies, has disclosed the information required to be disclosed in terms of the Regulation including the mariner in which it is to be disclosed, or that it contains any material misstatement
- 6. The Unaudited Consolidated Financial Results include the Company's share of total revenue of Rs. 3,529.41 lakhs and Company's share of net profit/ (loss) after tax of (Rs 753.10) lakhs for nine months ended 31st December, 2024, as considered in the Unaudited Consolidated Financial Results in respect of the subsidiary mentioned in paragraph 4 above. We did not audit the financial statements of the subsidiary. These financial statements and other financial information have been reviewed by other auditor whose reports have been furnished to us, and our opinion on the statement to the extent they have been derived from such financial statements is based solely on the report of such other auditors.

Our conclusion on the Statement is not modified in respect of the matter referred to in Paragraph 6 above.

For Rajesh H Gupta & Co, Chartered Accountants

FRN: 133884W

Rajesh Kumar Gupta

(Partner)

Membership No. 147453

Date: 14-02-2025 Place: Mumbai

UDIN: 25147453BMKMQW3819

1st Floor,
Marble Line,
Vakola Bridge,
Santacruz (E),
Mumbai - 55.