



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

**Dear Sir/Madam,**

**Sub: Integrated Filing – Financial for the quarter ended December 31, 2024**

**Ref: SEBI Circular No. – SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024 and read with BSE Circular No. 20250102-4 dated January 02, 2025**

Pursuant to SEBI Circular SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024 read with read with BSE Circular No. 20250102-4 dated January 02, 2025, please find enclosed herewith the Integrated Filing – Financial for the quarter ended December 31, 2024.

This is for your information and records.

Thanking you,

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

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**Shrey Premal Parekh**  
**Managing Director**  
**DIN: 08513653**



# SHRYDUS INDUSTRIES LTD.

FORMERLY KNOWN AS VCK CAPITAL  
MARKET SERVICES LIMITED

CIN: L67190WB1983PLC035658

Corporate Office: 107, Sagar Avenue, Above Bata, SV Road,  
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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)

S. No.	Particulars	Standalone					
		Quarter Ended			Nine Months ended		Year ended
		Dec-24 Unaudited	Sep-24 Unaudited	Dec-23 Unaudited	Dec-24 Unaudited	Dec-23 Unaudited	Mar-24 Audited
1	<b>Revenue from Operations:</b>	-	350.00	311.03	451.25	795.34	945.45
2	<b>Other Income (2)</b>	-	-	-	-	-	-
	<b>Total Revenue (I) (1+2)</b>	-	350.00	311.03	451.25	795.34	945.45
3	<b>Expenses</b>						
a	Purchases	-	349.89	273.00	438.12	702.20	840.22
b	Cost of Materials Consumed	-	-	-	-	-	-
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
f	Finance Costs	-	-	-	-	-	-
g	Provisions and Write offs	-	-	-	-	-	-
h	Depreciation and Amortization Expenses	0.03	-	-	0.03	-	-
i	Other Expenses	4.50	9.87	11.66	15.06	16.62	23.09
	<b>Total Expenses (II)</b>	7.62	27.95	287.15	131.88	747.86	893.00
4	<b>Profit/(Loss) Before Exceptional Items &amp; Tax (1+2-3)</b>	(7.62)	322.05	23.87	319.37	47.48	52.46
5	Exceptional Items	-	-	-	-	-	-
6	<b>Profit/(Loss) Before Tax (4-5)</b>	(7.62)	322.05	23.87	319.37	47.48	52.46
7	<b>Tax Expense</b>						
	Current Tax	-	49.00	-	49.00	-	-
	Short / (Excess) provision for tax relating to prior years	-	-	-	-	-	-
	Net Current Tax Expense	-	49.00	-	49.00	-	-
	Deferred Tax	-	0.33	-	0.33	-	-
	Tax in respect of Earlier Year	-	-	-	-	-	-
8	<b>Net Profit/(Loss) for the period from continuing operations (6-7)</b>	(7.62)	272.72	23.87	270.04	47.48	52.46
9	Profit/(Loss) from discontinued operations	-	-	-	-	-	-
10	Tax expenses of discontinued operations	-	-	-	-	-	-
11	Profit/(Loss) from discontinued operations (After Tax) (9-10)	-	-	-	-	-	-
12	<b>Profit/(Loss) for the period (8+11)</b>	(7.62)	272.72	23.87	270.04	47.48	52.46
13	<b>Other Comprehensive Income</b>						
	Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	<b>Total Other Comprehensive Income</b>	-	-	-	-	-	-
14	<b>Total Comprehensive Income (12+13)</b>	(7.62)	272.72	23.87	270.04	47.48	52.46
15	<b>Paid-up equity share capital (Face value Rs 10/)</b>	3,202.26	3,202.26	1,201.38	3,202.26	1,201.38	1,201.38
	<b>Other equity</b>						
	<b>No. Of Equity Shares of par value ₹10/- each</b>	320.23	320.23	120.14	320.23	120.14	120.14
	(1) Basic EPS (₹) per Share	(0.02)	0.85	0.20	0.84	0.40	0.44
	(2) Diluted EPS (₹) per Share	(0.02)	0.85	0.20	0.84	0.40	0.44

\*Earning per share is not annualised for the interim period





# SHRYDUS INDUSTRIES LTD.

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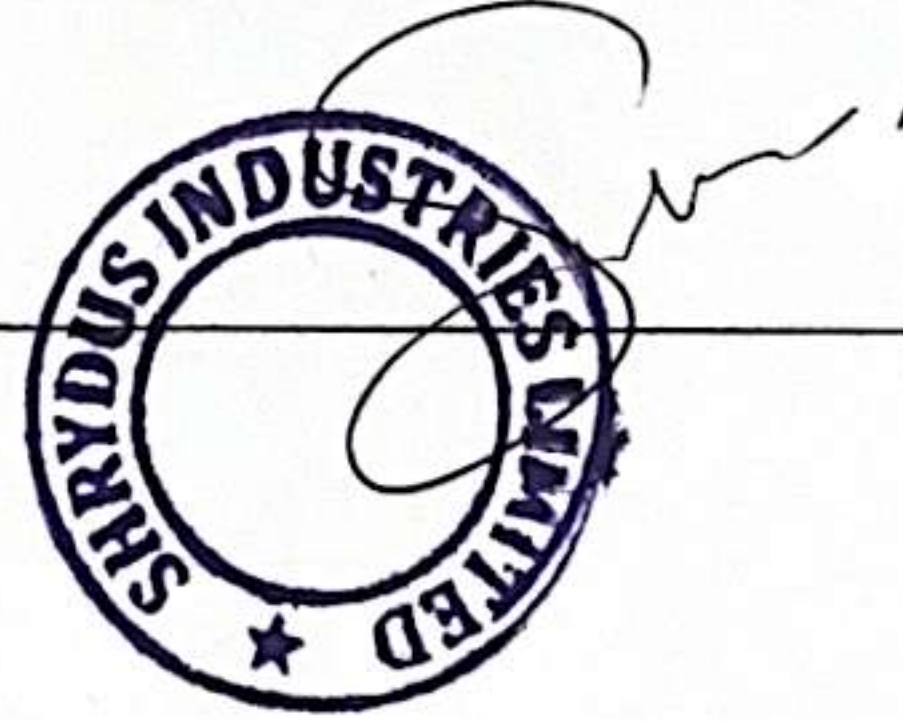
Status of Investor Complaints	As on 31 <sup>st</sup> December 2024
Total Complaint Received	3
Total Resolved Complaint	3
Total Pending Complaint	-
Total Complaint withdrawn	-

**Notes:**

1. The above results of the Company for the quarter & Nine Months ended December 31, 2024 have been reviewed 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) (Amendment) 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 Deferred 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 February, 2025



Shrey Premal Parekh  
Managing Director  
DIN:08513653

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

**The Board of Directors,**

**Shrydus industries Limited**

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **Shrydus Industries Limited** ("the Company") for the Nine Month Ended 31<sup>st</sup> 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





# The Institute of Chartered Accountants of India

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# SHRYDUS INDUSTRIES LTD.

FORMERLY KNOWN AS VCK CAPITAL  
MARKET SERVICES LIMITED

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

(Rs. In Lakhs)

S. No.	Particulars	Consolidated					
		Quarter Ended			Nine Months ended		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)	-	-	-	-	-	-
	<b>Total Revenue (I) (1+2)</b>	<b>3,529.41</b>	<b>350.00</b>	<b>311.03</b>	<b>3,980.66</b>	<b>795.34</b>	<b>945.45</b>
3	Expenses						
a	Purchases	-	349.89	273.00	438.12	702.20	840.22
b	Cost of Materials Consumed	2,697.10	-	-	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
f	Finance Costs	0.10	-	-	0.10	-	-
g	Provisions and Write offs	-	-	-	-	-	-
h	Depreciation and Amortization Expenses	0.03	-	-	0.03	-	-
i	Other Expenses	83.61	9.87	11.66	94.17	16.62	23.09
	<b>Total Expenses (II)</b>	<b>2,783.94</b>	<b>27.95</b>	<b>287.15</b>	<b>2,908.19</b>	<b>747.86</b>	<b>893.00</b>
4	<b>Profit/(Loss) Before Exceptional Items &amp; Tax (1+2-3)</b>	<b>745.47</b>	<b>322.05</b>	<b>23.87</b>	<b>1,072.46</b>	<b>47.48</b>	<b>52.46</b>
5	Exceptional Items	-	-	-	-	-	-
6	<b>Profit/(Loss) Before Tax (4-5)</b>	<b>745.47</b>	<b>322.05</b>	<b>23.87</b>	<b>1,072.46</b>	<b>47.48</b>	<b>52.46</b>
7	Tax Expense						
	Current Tax	-	49.00	-	49.00	-	-
	Short / (Excess) provision for tax relating to prior years	-	-	-	-	-	-
	Net Current Tax Expense	-	49.00	-	49.00	-	-
	Deferred Tax	-	0.33	-	0.33	-	-
	Tax in respect of Earlier Year	-	-	-	-	-	-
8	<b>Net Profit/(Loss) for the period from continuing operations (6-7)</b>	<b>745.47</b>	<b>272.72</b>	<b>23.87</b>	<b>1,023.14</b>	<b>47.48</b>	<b>52.46</b>
9	Profit/(Loss) from discontinued operations	-	-	-	-	-	-
10	Tax expenses of discontinued operations	-	-	-	-	-	-
11	Profit/(Loss) from discontinued operations (After Tax) (9-10)	-	-	-	-	-	-
12	<b>Profit/(Loss) for the period (8+11)</b>	<b>745.47</b>	<b>272.72</b>	<b>23.87</b>	<b>1,023.14</b>	<b>47.48</b>	<b>52.46</b>
13	Other Comprehensive Income						
	Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	<b>Total Other Comprehensive Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
14	<b>Total Comprehensive Income (12+13)</b>	<b>745.47</b>	<b>272.72</b>	<b>23.87</b>	<b>1,023.14</b>	<b>47.48</b>	<b>52.46</b>
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	1,201.38
	Other equity						
	No. Of Equity Shares of par value ₹10/- each	320.23	320.23	120.14	320.23	120.14	120.14
	(1) Basic EPS (₹) per Share	2.33	0.85	0.20	3.20	0.40	0.44
	(2) Diluted EPS (₹) per Share	2.33	0.85	0.20	3.20	0.40	0.44
	*Earning per share is not annualised for the interim period						

### Notes:

- The above results of the Company for the quarter & Nine Months ended December 31, 2024 have been reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 14th February, 2025.
- 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) (Amendment) Rules, 2016 and other accounting principle generally accepted in India.
- The Unaudited Consolidated financial Results include the Financial Results of subsidiary namely : Roopyaa General Trading Co. L.L.C.
- 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 February, 2025



Shrey Premal Parekh  
Managing Director  
DIN:08513653



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

**RAJESH H. GUPTA & CO.**  
CHARTERED ACCOUNTANTS

**Limited Review Report on Consolidated Unaudited Financial Results of the company for the Nine Month Ended on 31<sup>st</sup> 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)



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 manner 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







CIN: L67190WB1983PLC035658  
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- A. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHT ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONAL PLACEMENT ETC.:** - Not Applicable for the Quarter that ended December 31, 2024.
- B. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES** – Not Applicable, No default
- C. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS:**  
Not Applicable (applicable only for half-yearly filings i.e., 2nd and 4th quarter)
- D. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG WITH ANNUAL AUDITED FINANCIAL RESULTS**  
Not Applicable for the Quarter that ended December 31, 2024. (applicable only for Annual Filing i.e., 4th quarter)