

# CRYSDALE INDUSTRIES LIMITED

(Formerly known as Relson India Limited)

Regd. Office: - 307 Janki Centre, Plot No 29, Shah Industrial Estate, Veera Desai Road, Mumbai- 400053

CIN: L51900MH1987PLC042111 | Email ID: cs@relsonindia.com | Ph. No. 022 26730264

Website: relsonindia.com

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**14<sup>th</sup> November, 2024**

**To,**

BSE Limited

Phiroze Jeejeebhoy Towers,

Rotunda Bldg, Dalal Street,

Fort, Mumbai- 400 001

Dear Sir/Madam,

**Scrip Code: 502473; Scrip ID: CRYSDALE; ISIN: INE0SV601019**

**Sub: Outcome of Board Meeting held on November 14, 2024**

With reference to above caption subject and as per the provision of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, we wish to inform you that the Board of Directors of the Company at its Meeting held on November 14, 2024, wherein, inter alia, has considered and approved the unaudited financial results for the quarter ended on September 30, 2024.

Copy of the same along with the Limited Review Reports on the above results are enclosed herewith.

Please note that the Board Meeting commenced at 06.00 P.M and concluded at 06.40 P.M.

Kindly acknowledge the receipt and taken on your record.

Thanking you,

Yours faithfully,

For **CRYSDALE INDUSTRIES LIMITED**

**(Formerly known as Relson India Limited)**

**Kavita Jain**

**Company Secretary and Compliance officer**

**Membership Number: A63116**

**Encl: a/a**

**Independent Auditor's Report on Unaudited Quarterly and Year to Date Unaudited Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

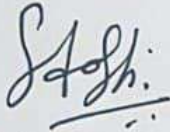
**Review Report to**  
**The Board of Directors of**  
**Crysdale Industries Limited**  
(Formerly known as Relson India Limited)

1. We have reviewed the accompanying statement of unaudited financial results ("the Statements") of **Crysdale Industries Limited (Formerly known as Relson India Limited)** ("the Company") for the quarter ended 30<sup>th</sup> September 2024 and the year to date from 1<sup>st</sup> April 2024 to 30<sup>th</sup> September 2024 (the "statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principle laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement 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 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 Standard on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ("Ind AS") specified under Section 133 of the Companies Act, 2013 as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For JMMK & Co.  
(Earlier known as JMK & Co)  
Chartered Accountants  
ICAI Firm Reg. No.:- 120459W



CA Jitendra Doshi  
Partner  
Membership No. 151274  
UDIN: 24151274BKEXOX6933

Place: Mumbai  
Date: 14/11/2024

# CRYSDALE INDUSTRIES LIMITED

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(CIN:L51900MH1987PLC042111)

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Phone :022 26730264, Website : www.relsonindia.com , Email :cs@relsonindia.com

Statement of Unaudited Financials Results for the Quarter and Half year ended 30th September-2024


(Rs. In Lakhs)

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	<b>Income</b>						
a)	Revenue from Operation	-	-	-	-	-	-
b)	Other Income	2.49	-	3.76	2.49	7.06	10.26
	<b>Total Revenue :</b>	<b>2.49</b>	<b>-</b>	<b>3.76</b>	<b>2.49</b>	<b>7.06</b>	<b>10.26</b>
2	<b>Expenses</b>						
a)	Cost of Material Consumed	-	-	-	-	-	-
b)	Purchase of Stock in trade	-	-	-	-	-	-
c)	Change in Inventories of Finished Good	-	-	-	-	-	-
d)	Work In Progress and Stock in Trade	-	-	-	-	-	-
e)	Employee Benefits Expenses	2.70	2.70	0.78	5.40	1.50	5.70
f)	Depreciation and Amortisation Expenses	-	-	-	-	-	-
g)	Other Expenses	5.24	0.89	2.27	6.13	3.95	14.77
	<b>Total Expenditure :</b>	<b>7.94</b>	<b>3.59</b>	<b>3.05</b>	<b>11.53</b>	<b>5.45</b>	<b>20.47</b>
3	<b>Total Profit / (Loss) before Exceptional items (1 - 2)</b>	<b>(5.46)</b>	<b>(3.59)</b>	<b>0.71</b>	<b>(9.04)</b>	<b>1.61</b>	<b>(10.21)</b>
4	Exceptional items	-	-	-	-	-	-
5	<b>Net Profit / (Loss) before tax (5 - 6)</b>	<b>(5.46)</b>	<b>(3.59)</b>	<b>0.71</b>	<b>(9.04)</b>	<b>1.61</b>	<b>(10.21)</b>
6	<b>Tax Expense</b>						
	Current Tax	-	-	0.19	-	0.42	-
	Deferred Tax	-	-	-	-	-	-
	<b>Total Tax Expenses :</b>	<b>-</b>	<b>-</b>	<b>0.19</b>	<b>-</b>	<b>0.42</b>	<b>-</b>
7	<b>Net Profit / (Loss) for the period from continuing operations (5 - 6)</b>	<b>(5.46)</b>	<b>(3.59)</b>	<b>0.52</b>	<b>(9.04)</b>	<b>1.19</b>	<b>(10.21)</b>
8	<b>Other Comprehensive Profit / (Loss)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
a)	Amount of items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
b)	Income tax relating to items that will be reclassified to profit or Loss	-	-	-	-	-	-
9	<b>Total Comprehensive Profit/(Loss) for the period</b>	<b>(5.46)</b>	<b>(3.59)</b>	<b>0.52</b>	<b>(9.04)</b>	<b>1.19</b>	<b>(10.21)</b>
10	<b>Paid - up Equit Share Capital (FV Rs. 10/-)</b>	<b>165.00</b>	<b>165.00</b>	<b>165.00</b>	<b>165.00</b>	<b>165.00</b>	<b>165.00</b>
11	<b>Reserves excluding revaluation reserves as per balance sheet of previous accounting year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
12	<b>Earnings per Share (EPS)</b>						
	- Basic EPS (Rs.)	(0.33)	(0.22)	0.03	(0.55)	0.07	(0.62)
	- Diluted EPS (Rs.)	(0.33)	(0.22)	0.03	(0.55)	0.07	(0.62)

**Notes :**

- (1) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 14th November, 2024. The statutory auditors have carried out a Limited Review of the results for the quarter and half year ended 30th September, 2024.
- (2) The Company is engaged in only one Segment and as such there are no separate reportable segments as per 'IND AS - 108' Operating Segments.
- (3) Previous period / year figures have been regrouped / reclassified wherever necessary.

**FOR CRYSDALE INDUSTRIES LIMITED**  
(Formerly Known as Relson India Limited)

  
**RAJIV GUPTA**  
DIN: 01116868  
DIRECTOR

Place : Mumbai  
Date : 14th November, 2024

**CRYSDALE INDUSTRIES LIMITED**

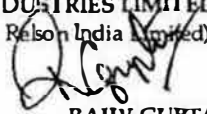
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**BALANCE SHEET AS AT 30TH SEPTEMBER, 2024**

(Rs. In Lakhs)

	PARTICULARS	Unaudited As At 30.09.2024	Audited As At 31.03.2024
<b>A</b>	<b>ASSETS</b>		
	<b>Non-current assets</b>		
	(a) Property, Plant and Equipment	-	-
	(b) Financial Assets		
	(i) Investment	-	-
	(ii) Loans	437.72	437.72
	(c) Other Non-Current Assets	2.85	1.91
	<b>Total Non-current assets</b>	<b>440.57</b>	<b>439.63</b>
	<b>Current assets</b>		
	(a) Financial Assets		
	Cash and cash equivalents	0.23	0.17
	(b) Other Current Assets	0.13	0.99
	<b>Total Current assets</b>	<b>0.36</b>	<b>1.16</b>
	<b>TOTAL ASSETS</b>	<b>440.93</b>	<b>440.79</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
	<b>Equity</b>		
	(a) Equity Share capital	165.00	165.00
	(b) Other Equity	256.21	265.25
	<b>Total - Equity</b>	<b>421.21</b>	<b>430.25</b>
	<b>LIABILITIES</b>		
	<b>Non-current liabilities</b>		
	(a) Financial Liabilities		
	Borrowings	-	-
	<b>Total Non-current liabilities</b>	<b>-</b>	<b>-</b>
	<b>Current liabilities</b>		
	(a) Financial Liabilities		
	Borrowings	6.50	0.75
	(b) Other current liabilities	13.22	9.78
	<b>Total Current liabilities</b>	<b>19.72</b>	<b>10.54</b>
	<b>Total Current Liabilities</b>	<b>19.72</b>	<b>10.54</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>440.93</b>	<b>440.79</b>

FOR CRYSDALE INDUSTRIES LIMITED  
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RAJIV GUPTA  
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Place: Mumbai

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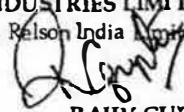
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Cash Flow Statement for the year period ended 30th September-2024

(Rs. In Lakhs)

Sr. No.	Particulars	For the period ended Sept 30, 2024 Rs.	For the year ended Sept 30, 2023 Rs.
A.	<b>Cash flow from Operating Activities</b>		
	Net profit after taxation	(9.04)	(10.21)
	<b>Adjustments for:</b>		
	Interest Income on Loans Given	-	(9.78)
	Dividend Received	(0.17)	(0.19)
	Sundry Balance Written Back (net)	-	(0.06)
	<b>Operating profit before Working Capital changes</b>	<b>(9.22)</b>	<b>(20.25)</b>
	<b>Changes in Working Capital</b>		
	Decrease in Other Non Current and Current Assets	(0.08)	60.59
	Increase in Short Term Borrowings	5.75	0.75
	Increase/(decrease) in Other Current Liabilities	3.44	(16.67)
	<b>Cash generated from operations</b>	<b>(0.12)</b>	<b>24.42</b>
	Income Taxes (paid)/ refund		
	<b>Net cash inflow from/ (outflow) from Operating Activities</b>	<b>(0.12)</b>	<b>24.42</b>
B.	<b>Cash flow from Investing Activities</b>		
	Proceeds from sale of Investment	-	9.67
	Sale of Fixed Assets	-	0.01
	(Proceeds) of Loan and Advances Given (Net)	-	-
	Interest Income on Loans Given	-	9.78
	Dividend Received	0.17	0.19
	<b>Net cash inflow / (outflow) from Investing Activities</b>	<b>0.17</b>	<b>19.66</b>
C.	<b>Cash flow from Financing Activities</b>		
	Proceeds / (Repayment) of Borrowings (Net)	-	(45.73)
	<b>Net cash inflow / (outflow) from Financing Activities</b>	<b>-</b>	<b>(45.73)</b>
	<b>Net increase/ (decrease) in Cash and Cash Equivalents</b>	<b>0.06</b>	<b>(1.66)</b>
	Cash and Cash Equivalents at the Beginning of the year	0.17	1.83
	Cash and Cash Equivalents at the End of the year	0.23	0.17

FOR CRYSDALE INDUSTRIES LIMITED  
(Formerly Known as Relson India Limited)RAJIV GUPTA  
DIN: 01116868  
DIRECTOR

Place: Mumbai

Date: 14th November, 2024