



Date: 14th November, 2024

To,
The Manager,
Department of Corporate Services,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai-400 001

Scrip Code: 538521

Ref.: Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Sub.: Outcome of Board Meeting of Company held on 14th November, 2024 for the Approval of Unaudited Financial Results for the Quarter Ended September 2024 and Approval of Appointment of Company Secretary and Compliance Officer of Company

Dear Sir/Madam,

Pursuant to the Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors at their meeting held today i.e. 14th November, 2024, have inter-alia, considered and approved the following transactions:-

1. Unaudited Financial Results of the Company for the Quarter and Half Year ended 30th September, 2024. A Copy of Unaudited Financial Results along with Limited Review Report is enclosed herewith.
2. Appointment of Ms. Khushi Khandelwal having Membership Number A74129 as Company Secretary and Compliance Officer of the Company with effect from 14th November, 2024.

The details required under Regulation 30 of the Listing Regulations read with SEBI Circular No.CIR/CFO/CMD/4/2015 dated 09th September 2015 are as per enclosed Annexure I.

The meeting of the Board of Directors commenced at 04:00 P.M. and concluded at 6.00 P.M.

This is for your kind information and record.

Thanking You.
Yours Faithfully
For **Yaan Enterprises Limited**

RANJITH SOMAN
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Date: 2024.11.14
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Ranjith Soman
Managing Director
(DIN: 01714430)

YAAN ENTERPRISES LTD

(Formerly known as Crown Tours Ltd)

Statement of Audited Financial Results for the Quarter ended 30th September, 2024

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	Revenue from Operations	68.22	61.54	26.90	129.76	54.21	498.30
2	Other Income	1.15	1.61	1.08	2.77	1.85	4.68
3	Total Revenue (1 + 2)	69.37	63.15	27.98	132.53	56.06	502.99
4	Expenses						
	Cost of Sales	53.96	48.50	17.73	102.46	35.19	295.18
	Changes in inventories of stock-in-trade	-	-	-	-	-	97.49
	Finance Cost	1.54	0.66	0.96	2.20	1.64	3.94
	Employee benefits expense	3.23	3.11	2.86	6.35	5.55	12.20
	Depreciation and amortisation expense	1.42	1.39	0.42	2.81	0.83	3.10
	Other expenses	7.53	6.97	4.54	14.50	8.29	23.57
	Total expenses	67.68	60.63	26.51	128.31	51.50	435.47
5	Profit/(Loss) Before Exceptional item and Tax (3-4)	1.70	2.52	1.47	4.22	4.56	67.51
6	Exceptional items				-	-	
7	Profit/(Loss) Before Tax (5-6)	1.70	2.52	1.47	4.22	4.56	67.51
8	Tax expense						
	(1) Current Tax	0.05	0.71	0.38	0.76	1.186	17.00
	(2) Earlier Year Item		-	-		-	1.07
	(3) Deferred Tax	-1.00	0.41	0.03	(0.58)	0.064	0.41
	Total Tax Expenses	(0.95)	1.12	0.41	0.17	1.25	18.48
9	Profit / (Loss) from continuing operations (7 - 8)	2.65	1.40	1.05	4.05	3.31	49.03
10	Profit / (Loss) from discontinuing operations				-	-	
11	Tax expense of discontinuing operations				-	-	
12	Profit/(loss) from Discontinuing operations (after tax)				-	-	
13	Profit (Loss) for the period (9+12)	2.65	1.40	1.05	4.05	3.31	49.03
14	Other Comprehensive income;						
	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 loss				-	-	
	B (i) Items that will be reclassified to profit or loss				-	-	
	(ii) Income tax relating to items that will be reclassified to profit or loss				-	-	
	Total Other Comprehensive Income (net of tax)				-	-	
15	Total Comprehensive Income for the period (13+14) (Comprising profit/(loss) and other Comprehensive Income for the period)	2.65	1.40	1.05	4.05	3.31	49.03
16	Paid up equity share capital (Face value of Share Rs 10/- each)	310.00	310.00	310.00	310.00	310.00	310.00
17	Other equity excluding revaluation reserves						100.91
18	Earnings per equity share (for discontinued & continuing operations) of face value of Rs. 10 each						
	(a) Basic (Rs.)	0.09	0.05	0.03	0.13	0.11	1.58
	(b) Diluted (Rs.)	0.09	0.05	0.03	0.13	0.11	1.58

Notes:

- 1 The above audited financial result for the quarter ended and half year ended as on 30th September, 2024 were reviewed by the Audit Committee and approved by the Board Of directors at their meeting held on 14th November, 2024.
- 2 The above result have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under section 133 of the Companies Act 2013, and other recognized accounting practices and policies to the extent applicable.
- 3 The certificate of CFO in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in respect of the above results has been placed before the Board of Directors.
- 4 As per Indian Accounting Standard 108 'Operating Segments', the Company has reported "Segment Information", as described below:
 - a) Travels & Tourism
 - b) Jewellery & Gems
 - c) Construction

PLACE: MUMBAI
DATE : 14.11.2024

For and on Behalf of the Board of
Yaan Enterprises Limited

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by RANJITH
SOMAN
Date: 2024.11.14
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RANJITH SOMAN
Managing Director
DIN: 01714430

Yaan Enterprises Limited

Regd. Office:- Shop-10, Pl-22 Lakhani Dolphin, SEC-13, New Panvel Navi Mumbai, Raigarh, Maharashtra-410206 CIN:L63040MH1989PL,
Website: www.yaanenterprises.com,
e-mail: finance@yaanenterprises.com

REPORTING OF SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER ENDED ON 30th September 2024

(Rs in Lacs except per share data)

SI. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
		30/09/2024	30/06/2024	30/09/2023	30/09/2024	30/09/2023	31/03/2024
1	SEGMENT REVENUE (Sales and Other operating income)						
	- Travels & Tourism	19.238	16.64	11.75	35.87	21.85	45.61
	- Jewellery & Gems	-	-	-	-	-	108.26
	- Construction	48.983	44.91	15.15	93.89	32.37	344.44
	Total	68.22	61.54	26.90	129.76	54.21	498.31
	Income from operations	68.22	61.54	26.90	129.76	54.21	498.31
2	Segment results before Interest and taxes from each segment						
	- Travels & Tourism	2.656	0.42	(0.18)	3.07	0.84	1.99
	- Jewellery & Gems	-	-	-	-	-	10.77
	- Construction	11.609	12.62	9.35	24.23	18.18	92.76
	Total	14.26	13.04	9.17	27.30	19.03	105.53
	Less: Finance Cost	1.54	0.66	0.96	2.20	1.64	3.94
	Add/ Less: Other Unallocable Expense (Net of Unallocable income)	(11.028)	(9.86)	(6.74)	(20.88)	12.82	(34.08)
	Total Profit / (Loss) before Tax	1.70	2.52	1.47	4.22	4.56	67.51
3	SEGMENT ASSETS						
	- Travels & Tourism	14.275	12.79	9.45	14.28	9.45	19.12
	- Jewellery & Gems	238.023	238.02	335.51	238.02	335.51	245.49
	- Construction	29.960	35.86	14.90	29.96	14.90	21.37
	Un-allocated	259.270	251.88	86.94	259.27	86.94	244.27
	TOTAL	541.53	538.56	446.81	541.53	446.81	530.25
4	SEGMENT LIABILITIES						
	- Travels & Tourism	0.896	1.01	0.05	0.90	0.05	0.00
	- Jewellery & Gems	-	-	-	-	-	-
	- Construction	11.349	9.16	-	11.35	-	16.93
	Un-allocated	529.283	528.39	446.76	529.28	446.76	513.32
	TOTAL	541.53	538.56	446.81	541.53	446.81	530.25

For and on Behalf of the Board of
Yaan Enterprises Limited

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Date: 2024.11.14 17:18:56 +05'30'

RANJITH SOMAN
Managing Director
DIN: 01714430

PLACE : MUMBAI
DATE : 14.11.2024

Yaan Enterprises Limited
CIN: L63040MH1989PLC364261

Unaudited Standalone Statement of Assets & liabilities as on 30th September, 2024

(Rs in Lakhs)

Particulars	As at	
	30th September, 2024	31st March, 2024
	Unaudited	Audited
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	29.06	30.50
(b) Capital work-in-progress	1.13	1.13
(c) Other Intangible Assets	3.95	4.23
(d) Financial Assets	-	-
(e) Deferred Tax Asset	1.22	0.63
(f) Other non current assets	-	-
Current Assets		
(a) Inventories	238.02	238.02
(b) Financial Assets	-	-
(I) Trade Receivable	35.32	32.18
(II) Cash and Cash Equivalents	67.65	77.38
(III) Bank Balances other than above	80.84	80.46
(c) Current Tax Assets (Net)	15.68	-
(d) Other Current Assets	68.66	65.73
	541.53	530.25
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	310.00	310.00
(b) Other Equity	104.21	100.91
Liabilities		
Non Current Liabilities		
(a) Financial Liabilities		
(I) Borrowings	58.90	57.61
(II) Trade Payables	-	-
(III) Other Non Current Financial Liability	-	-
(II) Leased Liabilities	19.52	21.33
(b) Provisions	-	-
(c) Deferred Tax Liabilities	-	-
(b) Other Non Current Liabilities	14.14	16.29
Current Liabilities		
(a) Financial Liabilities		
(I) Borrowings	-	-
(II) Trade payables		
i) Total outstanding dues of micro enterprises and small enterprises	-	-
ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	15.85	20.51
(III) Other Current Financial Liabilities	-	-
(b) Other current liabilities	0.44	0.49
(c) Provisions	-	-
(d) Current Tax Liabilities (Net)	18.47	3.11
	541.53	530.25

For and on behalf of the Board of
Yaan Enterprises Limited

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SOMAN Date: 2024.11.14
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Mr. Ranjith Soman
Chairman, Managing Director
(DIN:01714430)

PLACE : MUMBAI
DATE : 14.11.2024

Yaan Enterprises Limited
CIN L63040MH1989PL

Statement of Cash Flows

(Rs in Lacs)

PARTICULARS	For the Year ended 30-09-2024	For the Year ended 30-09-2023
	(Unaudited)	(Unaudited)
<u>A. CASH FLOW FROM OPERATING ACTIVITIES :</u>		
Net Profit before tax as per Profit & Loss A/c (before Tax Expense)	4.22	4.56
Adjusted for:		
Depreciation	2.81	0.83
Interest received on Loans Given	(2.77)	(1.85)
Loss on sale of fixed assets	-	-
Financial expenses	2.20	1.64
Operating Profit before Working Capital Changes	6.46	5.19
Adjusted for:		
(Increase) / Decrease in Non Financial Other Current Assets	(2.92)	(56.22)
(Increase) / Decrease in Other Non Current Non Financial Assets	-	-
(Increase) / Decrease in Other Current Financial Assets	-	-
(Increase) / Decrease in Other Non Current Financial Assets	-	-
(Increase) / Decrease in Inventories	-	-
(Increase) / Decrease in Trade Receivables	(3.14)	23.25
Increase/(Decrease) in Lease Liability	(1.82)	-
Increase/(Decrease) in Current Other Financial Liabilities	(0.05)	-
Increase / (Decrease)in Trade Payables	(4.66)	(46.22)
Increase / (Decrease) in Provision	-	-
Increase / (Decrease)in Non Financial Other Current Liabilities	(2.14)	(2.17)
Total Operating Adjustments	(14.74)	(81.35)
Cash Generated from operations	(8.28)	(76.16)
Taxes Paid	(1.59)	(0.43)
Net cash from operating activities (A)	(9.87)	(76.59)
<u>B. CASH FLOW FROM INVESTING ACTIVITIES</u>		
Purchase of Fixed assets	(1.22)	(0.06)
Sale of Fixed assets	-	-
Gain on sale of Investment	-	-
Interest received on Loans	2.77	1.85
Net cash from investing activities (B)	1.55	1.79
<u>C. CASH FLOW FROM FINANCING ACTIVITIES</u>		
Borrowings Taken/(Repaid)	1.29	55.00
Payments of Lease liabilities	(2.70)	-
Financial expenses	-	-
Net cash used in financing activities (C)	(1.41)	55.00
Net increase/decrease in cash and cash equivalents (A+B+C)	(9.73)	(19.80)
Cash and Cash equivalents at the beginning of the period	77.38	35.73
Cash and Cash equivalents at the close of the period	67.65	15.93
<u>Cash and Cash equivalents includes :-</u>		
Cash and Cash equivalents	67.65	15.93
Current Investment	-	-
CASH AND CASH EQUIVALENT	67.65	15.93

Note: The above Cashflow Statement has been prepared under the indirect method set out in IND AS-07" Statement of Cash Flow" issued by the Central Government under Indian Accounting Standards (Ind AS) notified under section 133 of the Companies Act, 2013 (Companies Indian Accounting Standard Rules, 2015)

For and on behalf of the Board of
Yaan Enterprises Limited

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Date: 2024.11.14
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Mr. Ranjith Soman
Chairman, Managing Director
(DIN:01714430)

PLACE : MUMBAI
DATE : 14.11.2024



Koshal & associates

chartered accountants

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

To
Board of Directors of
YAAN ENTERPRISES LIMITED

We have reviewed the accompanying statement of unaudited financial results of **YAAN ENTERPRISES LIMITED** (the "Company") for the quarter ended and half year ended 30th September, 2024 ('the Statement') attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulation").

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, read with Rule 3 of Companies (Indian Accounting Standards) Rule, 2015, as amended and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review 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 statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable accounting standards i.e. Indian accounting Standards ('Ind AS') prescribed under s.133 of the Companies Act, 2013 read with relevant rules issued there under 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion is not modified in respect of these matters.

For KOSHAL & ASSOCIATES
Chartered Accountants
Firm Reg.No.121233W

Koshal Maheshwari
Proprietor
M.No.043746

Place of signature: Mumbai
Date: 14.11.2024

UDIN: 24043746BKFAWW4724

Annexure I

Details of Company Secretary and Compliance Officer appointed in Yaan Enterprises Limited

Name of Company Secretary	Ms. Khushi Khandelwal (A74129)
Qualification	Associate Company Secretary , B.com
Experience/Expertise in functional Area	Ms. Khushi Khandelwal holds a Professional Degree of Company Secretary. She is an associate member of Institute of Company Secretary of India
Shareholding in Company	Nil
Reason for Appointment	Ms. Khushi Khandelwal (A74129) has been appointed as Company Secretary and Compliance Officer (KMP) of the Company to fill the vacancy arised due to resignation , Ms. Prachi Gupta (ACS 44493) on 14 th October, 2024
Date of Appointment	14 th November, 2024

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Date: 2024.11.14
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