



Date: 13.02.2025

To

Department of Corporate Services,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai -400001

Scrip Code: 538521

Ref.: Regulation 30 and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Sub.: Outcome of the Meeting of Board of Directors held on 13th February, 2025 and Approval of Unaudited Financial Results for the Quarter ended on 31st December, 2024.

Dear Sir,

This is to inform you that a Meeting of Board of Directors of our company was held on Thursday, 13th February, 2025 at registered office of company located at Shop-10, PL-22 Lakhani's Dolphin Sector-13, New Panvel, Raigarh, Navi Mumbai-410206, Maharashtra, India Commenced at 03.30 PM concluded at 4:30 PM. The Board considered and approved Unaudited Standalone Financial Results of the Company for the quarter ended 31st December 2024. A copy of the Unaudited Financial Results duly approved by the Board of Directors along with the Limited Review Report is enclosed here.

Kindly take the same on your record.

Thanking You

Yours Faithfully

For **Yaan Enterprises Limited**

Khushi Khandelwal
Company Secretary & Compliance Officer

YAAN ENTERPRISES LTD

(Formerly known as Crown Tours Ltd)



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 31st December, 2024 and year to date from April 01, 2024 to December 31, 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: 13.02.2025

UDIN: 25043746BMLNKF2049

Yaan Enterprises Limited

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

Statement of Unaudited Financial Results for the Quarter and Nine Months ended 31st December, 2024

| Particulars | | (Rs in Lacs except per share data) | | | | | |
|-------------|---|------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------------|
| | | Quarter Ended | | | Nine months Ended | | Year Ended |
| | | 31/12/2024 (Unaudited) | 30/09/2024 (Unaudited) | 31/12/2023 (Unaudited) | 31/12/2024 (Unaudited) | 31/12/2023 (Unaudited) | 31/03/2024 (Audited) |
| 1 | Revenue from Operations | 172.12 | 68.22 | 252.82 | 301.88 | 307.03 | 498.30 |
| 2 | Other Income | 1.74 | 1.15 | 1.24 | 4.51 | 3.09 | 4.68 |
| 3 | Total Revenue (1 + 2) | 173.86 | 69.37 | 254.06 | 306.39 | 310.12 | 502.99 |
| 4 | Expenses | | | | | | |
| | Cost of Sales | 160.03 | 53.96 | 177.27 | 262.49 | 212.46 | 295.18 |
| | Changes in inventories of stock-in-trade | - | - | 33.18 | - | - | - |
| | Finance Cost | 2.02 | 1.54 | 1.06 | 4.22 | 33.18 | 97.49 |
| | Employee benefits expense | 3.71 | 3.23 | 3.30 | 10.06 | 2.71 | 3.94 |
| | Depreciation and amortisation expense | 1.39 | 1.42 | 0.39 | 4.19 | 8.85 | 12.20 |
| | Other expenses | 4.19 | 7.53 | 9.41 | 18.68 | 1.22 | 3.10 |
| | Other expenses | | | | | 17.70 | 23.57 |
| | Total expenses | 171.33 | 67.68 | 224.61 | 299.64 | 276.12 | 435.47 |
| 5 | Profit/(Loss) Before Exceptional item and Tax (3-4) | 2.53 | 1.70 | 29.44 | 6.75 | 34.00 | 67.51 |
| 6 | Exceptional items | - | - | - | - | - | - |
| 7 | Profit/(Loss) Before Tax (5-6) | 2.53 | 1.70 | 29.44 | 6.75 | 34.00 | 67.51 |
| 8 | Tax expense | | | | | | |
| | (1) Current Tax | 0.71 | 0.05 | 7.66 | 1.47 | 8.84 | 17.00 |
| | (2) Earlier Year Item | -17.00 | - | 1.07 | (17.00) | 1.07 | 1.07 |
| | (3) Deferred Tax | -0.01 | -1.00 | 0.16 | (0.60) | 0.22 | 0.41 |
| | Total Tax Expenses | (16.30) | (0.95) | 8.89 | (16.13) | 10.14 | 18.48 |
| 9 | Profit / (Loss) from continuing operations (7 - 8) | 18.83 | 2.65 | 20.55 | 22.88 | 23.86 | 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) | 18.83 | 2.65 | 20.55 | 22.88 | 23.86 | 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) | 18.83 | 2.65 | 20.55 | 22.88 | 23.86 | 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 (not annualised except for the year end March) | | | | | | |
| | (a) Basic (in Rs.) | 0.61 | 0.09 | 0.66 | 0.74 | 0.77 | 1.58 |
| | (b) Diluted (in Rs.) | 0.61 | 0.09 | 0.66 | 0.74 | 0.77 | 1.58 |

Notes:

- 1 The above financial result for the quarter and nine months ended 31st December, 2024 were reviewed and recommended by the Audit Committee and approved by the Board Of directors at their meeting held on 13th February, 2025.
- 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 The Financial Results for the quarter and Nine months ended on December 31, 2024 have been subjected to a "Limited Review" by the Statutory Auditors of the Company. The Limited Review Report does not contain any qualification.
- 5 As per Indian Accounting Standard 108 'Operating Segments', the Company has reported "Segment Information", as described below:
 - a) Travels & Tourism
 - b) Jewellery & Gems
 - C) Constructlon
- 6 The figures of the quarter ended 31st December,2024 are the balancing figures between Un-audited figures in respect of the Nine Month ended 31st December,2024 and the figures up to six month ended 30th September,2024. Similarly, the figures of the quarter ended 31st December,2023 are the balancing figures between Un-audited figures in respect of the Nine Month ended 31st December,2023 and the figures up to six month ended 30th September,2023.

Yaan Enterprises Limited

PLACE : MUMBAI
Date: 13-02-2025


RANJITH SOMAN
Managing Director
DIN: 01714430

Yaan Enterprises Limited

Regd. Office:- Shop-10, PL-22 Lakhani's 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 AND NINE MONTHS ENDED
31ST DECEMBER, 2024**

(Rs in Lacs except per share data)

| Sl. No. | Particulars | Quarter Ended | | | Nine months Ended | | Year Ended |
|----------|--|---------------|---------------|---------------|-------------------|---------------|---------------|
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| | | 31-Dec-24 | 30-Sep-24 | 31-Dec-23 | 31-Dec-24 | 31-Dec-23 | 31-Mar-24 |
| 1 | SEGMENT REVENUE (Sales and Other operating income) | | | | | | |
| | - Travels & Tourism | 19.055 | 19.238 | 10.73 | 54.93 | 32.58 | 45.61 |
| | - Jewellery & Gems | - | - | 36.80 | - | 36.80 | 108.26 |
| | - Construction | 153.064 | 48.983 | 205.29 | 246.95 | 237.65 | 344.44 |
| | Total | 172.12 | 68.22 | 252.82 | 301.88 | 307.03 | 498.31 |
| | Income from operations | 172.12 | 68.22 | 252.82 | 301.88 | 307.03 | 498.30 |
| | | | | | | | - |
| 2 | Segment results before Interest and taxes from each segment | | | | | | |
| | - Travels & Tourism | (3.494) | 2.656 | 0.12 | (0.42) | 0.97 | 1.99 |
| | - Jewellery & Gems | - | - | 3.62 | - | 3.62 | 10.77 |
| | - Construction | 11.780 | 11.609 | 38.62 | 36.01 | 56.80 | 92.76 |
| | Total | 8.29 | 14.26 | 42.4 | 35.6 | 61.4 | 105.5 |
| | Less: Finance Cost | 2.02 | 1.54 | 1.06 | 4.22 | 2.71 | 3.94 |
| | Add: Other Unallocable Income (Net of Unallocable Expenditure) | (3.738) | (11.03) | (11.86) | (24.62) | (24.68) | (34.08) |
| | Total Profit / (Loss) before Tax | 2.53 | 1.70 | 29.44 | 6.75 | 34.00 | 67.50 |
| | | | | | | | |
| 3 | SEGMENT ASSETS | | | | | | |
| | - Travels & Tourism | 13.524 | 14.275 | 9.34 | 13.52 | 9.34 | 19.12 |
| | - Jewellery & Gems | 238.023 | 238.023 | 302.33 | 238.02 | 302.33 | 245.49 |
| | - Construction | 25.000 | 29.960 | 7.21 | 25.00 | 7.21 | 21.37 |
| | Un-allocated | 274.788 | 259.270 | 175.73 | 274.79 | 175.73 | 244.27 |
| | TOTAL | 551.34 | 541.53 | 494.61 | 551.34 | 494.61 | 530.25 |
| | | | | | | | |
| 4 | SEGMENT LIABILITIES | | | | | | |
| | - Travels & Tourism | 5.159 | 0.896 | 0.22 | 5.16 | 0.22 | 0.00 |
| | - Jewellery & Gems | - | - | - | - | - | - |
| | - Construction | - | 11.349 | - | - | - | 16.93 |
| | Un-allocated | 546.177 | 529.283 | 494.39 | 546.18 | 494.39 | 513.32 |
| | TOTAL | 551.34 | 541.53 | 494.61 | 551.34 | 494.61 | 530.25 |

Yaan Enterprises Limited



RANJITH SOMAN
Managing Director
DIN: 01714430

PLACE: MUMBAI
Date: 13-02-2025