

# YASH TRADING AND FINANCE LIMITED

CIN: L51900MH1985PLC036794

Registered Office: Bagri Niwas, 53/55, N. M. Path, Mumbai - 400002

Corporate Office: 1207-A, P.J. Towers, Dalal Street, Fort, Mumbai – 400001

Tel.: +91-22-2272 0000

Email: [yashtradingandfinancelimited@gmail.com](mailto:yashtradingandfinancelimited@gmail.com) website: [www.yashtradingfinance.com](http://www.yashtradingfinance.com)

Date: 10<sup>th</sup> May, 2024

To,

Department of Corporate Services

BSE Limited

P.J. Towers,

Dalal Street, Fort,

Mumbai – 400 001

**Ref: Yash Trading and Finance Limited (Scrip Code: 512345)**

**Subject: Outcome of Board Meeting as per Regulation 30 SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015**

Respected Sir / Madam,

We wish to inform you that the Board of Directors of Yash Trading and Finance Limited (“the Company”) at its meeting held today i.e. on 10<sup>th</sup> May, 2024 *inter-alia*, approved the following:

1. Audited financial results (Standalone) for the quarter and year ended 31<sup>st</sup> March, 2024 along Auditors Report on the financial results with unmodified opinion.
2. Re-appointment of M/s. R. Jatlia & Co., Chartered Accountants as Internal Auditors of the Company.
3. Re-appointment of Ms. Sonam Jain, Practicing Company Secretary, as Secretarial Auditor of the Company.

The Board Meeting commenced at 12:00 p.m. and concluded at 1:45 p.m.

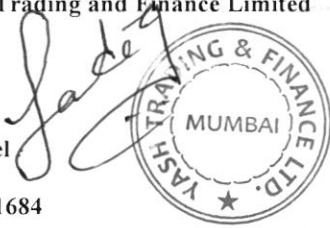
You are requested to take note of the above and arrange to bring to notice of all concerned.

Thanking You,

Yours Faithfully,

For Yash Trading and Finance Limited

Sadiq Patel  
Director  
DIN-06911684



Encl: As above

# YASH TRADING AND FINANCE LIMITED

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Date: 10<sup>th</sup> May, 2024

To,  
Department of Corporate Services  
BSE Limited  
P.J. Towers,  
Dalal Street, Fort,  
Mumbai – 400 001

**Ref: Yash Trading and Finance Limited (Scrip Code: 512345)**

**Sub: Declaration of Unmodified Opinion**

Dear Sir/Madam,

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with the SEBI circular CIR/CFD/CMD/56/2016 dated 27<sup>th</sup> May, 2016 the Company hereby declares and confirms that the Audit Report in respect of Annual Audited Financial Results for the year ended 31<sup>st</sup> March, 2024 is with unmodified opinion from the Auditors of the Company.

This declaration is issued in compliance with the provisions of the Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by of the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 vide notification dated 25<sup>th</sup> May, 2016 read with SEBI circular No. CIR/CFD/CMD/56/2016 dated 27<sup>th</sup> May, 2016.

For Yash Trading and Finance Limited

Sadiq Patel  
Whole Time Director  
DIN: 06911684



# YASH TRADING AND FINANCE LIMITED

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Date: 10<sup>th</sup> May, 2024

To,  
The Board of Directors  
**Yash Trading and Finance Limited**  
Corp. Off. 1207-A, P.J. Towers,  
Dalal Street, Fort, Mumbai-400 001.

This is to certify that the audited financial results of the Company for the quarter and year ended 31<sup>st</sup> March, 2024 attached hereto do not contain any false or misleading statement or figures and do not omit any material fact which may make the statements or figures contained therein misleading.

For Yash Trading and Finance Limited

Sadiq Patel  
Chief Financial Officer





# Bhatter & Company

CHARTERED ACCOUNTANTS

**Auditor's Report on Standalone Financial Results of the Company for the year ended 31<sup>st</sup> March, 2024 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To  
The Board of Directors of  
Yash Trading and Finance Limited  
(CIN: L51900MH1985PLC036794)  
Bagri Niwas, 53/55, N. M. Path,  
Mumbai – 400 002.

We have audited the half yearly standalone financial results of **Yash Trading and Finance Limited** (CIN: L51900MH1985PLC036794) ('the Company') for the half year ended 31<sup>st</sup> March, 2024 and the standalone year to date results for the period 01<sup>st</sup> April, 2023 to 31<sup>st</sup> March, 2024, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These standalone half yearly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) for Interim Financial Reporting, prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these half yearly financial results as well as the year to date results:

- are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- give a true and fair view of the net loss and other financial information for the half year ended 31<sup>st</sup> March, 2024 as well as the year to date results for the period from 1<sup>st</sup> April, 2023 to 31<sup>st</sup> March, 2024.

For M/s. Bhatter & Company  
Chartered Accountants  
Firm Registration No: 131092W

Daulal H. Bhatter  
Proprietor  
Membership No: 016937  
UDIN- 24016937BKBYKX9805



Place:-Mumbai  
Date: 10/05/2024

YASH TRADING AND FINANCE LIMITED (CIN NUMBER L51900MH1985PLC036794)				
Statement of Standalone Audited Results for the Quarter and year Ended 31-March-2024				PART I - (Rs. in Lakhs)
Particulars	3 months ended		Year ended	Previous year ended
	31-Mar-24 Audited	31-Mar-23 Audited	31-Mar-24 Audited	31-Mar-23 Audited
(Refer Notes Below)	1	2	3	4
I Revenue from operations	-	-	-	-
II Other income	-	-	-	-
III Total Revenue (I + II)	0.68	-	2.75	-
IV Expenses:	0.68	-	2.75	-
Cost of materials consumed	-	-	-	-
Purchases of Stock-in-Trade	-	-	-	-
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	-	-	-	-
Employee benefits expense	-	-	-	-
Finance costs	0.54	0.45	2.16	0.90
Depreciation and amortization expense	3.00	5.61	12.45	5.61
BSE Expenses	-	-	-	-
Other Office and Administrative Expenses	0.96	0.85	3.84	3.54
Total expenses (IV)	7.36	6.24	4.23	8.22
V Profit/(loss) before exceptional items and tax (I-IV)	2.86	13.15	22.68	18.27
VI Exceptional items	2.18	13.15	19.93	18.27
VII Profit before exceptional items and tax (V-VI)	-	-	-	-
VIII Tax expense	2.18	13.15	19.93	18.27
(1) Current tax (positive in case of write back)	-	-	-	-
(2) Deferred tax	-	-	-	-
IX Profit (Loss) for the period from continuing operations (VII-VIII)	-	-	-	-
X Profit/(loss) from discontinued operations	2.18	13.15	19.93	18.27
XI Tax expenses of discontinued operations	-	-	-	-
XII Profit/(loss) from Discontinued operations (after tax) (X-XI)	-	-	-	-
XIII Profit/(loss) for the period (IX+XII)	-	-	-	-
XIV Other Comprehensive Income	2.18	13.15	19.93	18.27
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 Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other comprehensive	-	-	-	-
XV Income for the period )	2.18	13.15	19.93	18.27
XVI Earnings per equity share (for continuing operation)	-	-	-	-
(1) Basic	-	-	-	-
(2) Diluted	0.89	5.37	8.13	7.46
XVII Earnings per equity share (for discontinued operation)	0.89	5.37	8.13	7.46
(1) Basic	-	-	-	-
(2) Diluted	-	-	-	-
XVIII Earning per equity share (for discontinued & continuing operation)	-	-	-	-
(1) Basic	-	-	-	-
(2) Diluted	0.89	5.37	8.13	7.46
Weighted number of shares	0.89	5.37	8.13	7.46
	2.45,000	2,45,000	2,45,000	2,45,000

Notes

- The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on May 10, 2024. The Statutory Auditors of the Company have carried out the audit and have issued their unmodified opinion on the financial statements.
- Previous period figures have been rearranged wherever necessary.
- The Company has only one segment.
- These results have been prepared in accordance with SEBI Listing Regulations and SEBI circulars issued from time to time.
- The Result is also available on the Company website i.e. www.yashtradingfinance.com and BSE Ltd Website i.e. www.bseindia.com
- Figures of last quarter are the balancing figures between audited figures in respect of the full financial year and the published year-to-date figures upto the third quarter of the current financial year.
- There is no material adjustments made in the results of current quarter which pertain to earlier period.
- Directorate of Enforcement has vide letter dated January 12, 2015 put a stop transfer on promoter shareholding. The same has been informed to BSE Ltd by the Company vide its letter January 22, 2015.
- Statement of assets and liabilities as at the end of the year is attached.
- Statement of Cash Flows for the half year ended is attached.
- The Reconciliation of the net profit reported for the quarter ended 31st March, 2023 in accordance with Indian GAAP to total comprehensive income in accordance with Ind AS is given below:-

Particulars	For the quarter ended 31-Mar-2023
Profit after tax as reported under previous GAAP	-
Add/Less: Impact	13.15
Profit after tax as reported under Ind AS	13.15

YASH TRADING AND FINANCE LIMITED (CIN NUMBER L51900MH1985PLC036794)		
Standalone Statement of Assets and Liabilities		(Rs. in Lakhs)
Particulars	As at 31-Mar-24	As at 31-Mar-23
<b>Assets</b>		
<b>Non-current assets</b>		
(a) Property, Plant and Equipment	-	-
(b) Capital work-in-progress	-	-
(c) Investment Property	-	-
(d) Goodwill	-	-
(e) Other Intangible assets	-	-
(f) Intangible assets under development	-	-
(g) Biological Assets other than bearer plants	-	-
(h) Financial Assets	-	-
(i) Investments	-	35.89



(ii) Trade receivables	-	-
(iii) Loans	-	-
(i) Deferred tax assets (net)	-	-
(j) Other non-current assets	-	-
<b>Current assets</b>	-	-
(a) Inventories	-	-
(b) Financial Assets	-	-
(i) Investments	-	-
(ii) Trade receivables	-	-
(iii) Cash and cash equivalents	-	-
(iv) Bank balances other than(iii) above	11.98	9.21
(v) Loans	-	-
(vi) Others (to be specified)	-	-
(c) Current Tax Assets (Net)	-	-
(d) Other current assets	-	-
<b>Total Assets</b>	<b>0.05</b>	<b>-</b>
	<b>12.03</b>	<b>45.10</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share capital		
(b) Other Equity	24.50	24.50
<b>Liabilities</b>	- 116.32	- 96.39
<b>Non-current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade payables	-	-
(iii) Other financial liabilities (other than those specified in item (b), to be specified)	-	-
(b) Provisions	-	-
(c) Deferred tax liabilities (Net)	-	-
(d) Other non-current liabilities	-	-
<b>Current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade payables	100.90	116.28
(iii) Other financial liabilities (other than those specified in item (c))	-	-
(b) Other current liabilities	-	-
(c) Provisions	2.95	0.71
(d) Current Tax Liabilities (Net)	-	-
<b>Total Equity and Liabilities</b>	<b>-</b>	<b>-</b>
	<b>12.03</b>	<b>45.10</b>

**YASH TRADING AND FINANCE LIMITED (CIN NUMBER L51900MH1985PLC036794)**

Particulars		Standalone Statement of Cash Flow		(Rs. in Lakhs)
		31st March, 2024	31st March, 2023	
<b>A</b>	<b>Cash Flow From Operating Activities</b>			
	Net Profit Before Tax and Extraordinary item -	-	19.93	- 18.27
	Adjustment for:			
	Increase / (Decrease) in Other Current Liabilities	2.19	-	0.18
	(Increase) / Decrease in Financial Asset	-	2.19	0.5
	<b>Cash generated from Operations</b>			<b>0.68</b>
	Taxes Paid	-	17.74	- 17.59
	<b>Net Cash Flow from operating activity</b>			<b>-</b>
<b>B</b>	<b>Cash Flow From Investing Activities</b>			
		-	17.74	- 17.59
<b>C</b>	<b>Cash Flow From Financing Activities</b>			
	Loans Taken/(Paid)	35.89	35.89	35.9
	<b>Net cash flow from financing activities</b>			<b>61.02</b>
		- 15.38	- 15.38	61.02
<b>D</b>	<b>Net Increase/ (Decrease) in cash and other equivalents (A+B+C)</b>			
<b>E</b>	<b>Cash &amp; Cash Equivalent at the Beginning</b>		2.77	7.54
<b>F</b>	<b>Cash &amp; Cash Equivalent at the End (D+E)</b>		9.21	1.67
		11.98	11.98	9.21

For and behalf of the Board of Directors of Yash Trading and Finance Limited

*(Signature)*  
Dinesh Mundhra / Sadiq Patel  
Chairman / Whole Time Director  
DIN: 00389283 / 06911684  
Place : Mumbai  
Date: May 10, 2024



As per our Report on even date  
For Bhatler & Company - Chartered Accountants  
Firm Registration Number 131092W

*(Signature)*  
Daulal H. Bhatler - Proprietor  
Membership No. 016937

Place : Mumbai  
Date: May 10, 2024

