



YORK EXPORTS LTD.

MANUFACTURER - EXPORTER CIVIL LINES, LUDHIANA - 141 001. (INDIA)

Phones: 2448001 - 2 - 3

E-mail: admin@yorkexports.in

To

14.08.2024

The Company Secretary
Bombay Stock Exchange Limited
25th Floor, P. J. Tower
Dalal Street
Mumbai.

Sub: Outcome of the Board Meeting

Dear Sir / madam,

This is to inform you that the Meeting of Board of Directors of the company has been duly convened today i.e. on 14th. August, 2024. The Board has approved the un-audited financial results for the Quarter ended 30th.June, 2024. The Board meeting commenced at 02.00 P.M. and concluded at 03.00 P.M.

We are pleased to enclose hereby:

- Un-audited Standalone Financial Results for the Quarter Ended June, 30, 2024.
- Standalone Statement of Cash Flows for the Quarter Ended June, 30, 2024
- Limited Review Report on Standalone unaudited Financial Results for the quarter Ended June, 30,2024
- 4. Un-audited Consolidated Financial Results for the Quarter Ended June, 30, 2024
- 5. Consolidated Statement of Cash Flows for the Quarter Ended June, 30, 2024
- Limited Review Report on Consolidated unaudited Financial Results for the quarter Ended June, 30, 2024

This is for your information & record.

Thanking You,

Yours Faithfully,

For York Exports Limited.

Mg.Director

DIN: 00264986



Phones: 2448001 - 2 - 3

E-mail: admin@yorkexports.in



YORK EXPORTS LTD.

MANUFACTURER - EXPORTER CIVIL LINES, LUDHIANA - 141 001. (INDIA)

14th.August, 2024

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

Dear Sir,

Ref: Security Code- 530675

Sub: Outcome of the Board Meeting

Pursuant to Regulation 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) regulations, 2015, we are pleased to inform you that the Board of Directors of the Company at its meeting held on today i.e. 14th.August, 2024, inter-alia, considered and approved the Un-audited Financial results for the quarter ended 30th June, 2024 and the said results have been reviewed by the Audit Committee.

The Board meeting commenced at 02.00 P.M. and concluded at 03.00 P.M.

You are requested to kindly take the same on record.

Thanking You,

Yours faithfully,

For York Exports Limited

Mg. Director

DIN: 00264986 Encl.: as above

YORK EXPORTS LIMITED

Regd.Office: D-6, DIWAN SHREE APARTMENTS, 30, FEROZESHAH ROAD, NEW DELHI - 110001

Statement of Standalone Unaudited Financial Results for the Quarter Ended 30th. June, 2024

Sr.	RT I Particulars	Forth Ountries and d			(Rs.in Lakhs)
No.	Fariculais	For the Quarter ended		For the Year	
		30.06.2024	31.03.2024	30.06.2023	31.03.2024
		(Unaudited)	(audited)	(Unaudited)	(audited)
-1	Revenue from operations	580.02	207.71	353.03	3157.0
11	Other Income	0.66	8.04	0.44	9.30
Ш	Total Revenue(1+2)	580.68	215.75	353.47	3166.3
IV	Expenses				
	(a) cost of material consumed	410.20	181.08	348.87	856.48
	(b) Purchase of stock-in-trade	89.88	168.53	33.12	460.28
	(c) Changes in inventories of finished goods,work-in-progress and stock-in trade	(578.04)	(613.32)	(546.47)	(457.68
	(d) Employee benefits expense	198.39	135.47	153.50	561.20
	(e) Finance costs	44.97	47.98	33.56	171.6
	(f) Depreciation and amortisation expense	. 20.35	25.65	20.06	89.4
	(g) other expenses	361,66	282.23	294.27	1384.7
	Total Expenses	547.41	227.62	336.91	3066.2
٧	Profit before exceptional items and tax(III-IV)	33.27	(11.87)	16.56	100.14
VI	Exceptional items-income/(expenses)	-	(1.1.0.7)	10.00	100.1
VII	Profit before tax (V+VI)	33.27	(11.87)	16.56	100.14
VIII		00.2.	(11.07)	10.50	100.1
	a) Current tax	5.00	12.29	3.00	20.00
	b) Less MAT credit	0.00	0.0000000000000000000000000000000000000	3.00	30.29
	c) Deferred tax		(12.54)		(12.54
	d) Taxation pertaining to earlier year		0.60		0.60
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)			•	-
		28.27	(12.22)	13,56	81.79
X	Profit/(Loss) from discontinued operations				
XI	Tax expense of discontinued operations		-		
XII	Profit/(Loss) from discontinued operations (after tax) (X-XI)		-		
XIII	Profit/(Loss) for the period (IX-XII)	28.27	(12.22)	13.56	81.79
XIV					
	A) (i) items that will be reclassified to profit or loss			-	
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-		
	B) (i) items that will not be reclassified to profit or loss		6.19		6.19
	(ii) Income tax relating to items that will not be reclassified to profit or loss				-
XV	Total Comprehensive Income for the period (XIII+XIV)	28.27	(6.03)	13.56	87.98
	(Comprising Profit/(loss) and Other Comprehensive Income for the period)				
XVI	Earnings per equity share (of Rs.10/-each) (not annualised)	0.84	(0.18)	0.40	2.62
	Basic and diluted earning per share(face value of Rs. 10/- each)*		(0.10)	0.40	2.02
	*Not annualised				
PAF	RTII				
A	Particulars of Share Holding				
	[10] (10) at 10 A [10] (10) at 10 A [10] (10) at 10 A [10]				
1	Public Shareholding				
	Number of equity shares	878340	878340	878274	878340
	Percentage of shareholding	26.12	26.12	26.12	26.12
2	Promotors and Promotor group shareholding				
	(a) Pledged/Encumbered	-			
	Number of Shares				
	Percentage of shares (as a % of the total shareholding of promotors &	-			
	Promotor group				
	Percentage of shares (as a % of the total share capital of the company)				
	(b) Non Encumbered				
	Number of Shares	2484460	2484460	2484526	2484460
	Percentage of shares (as a % of the total shareholding of promotors &	73.88	73.88	73.88	73.88
	Promotor group			10.00	, 0.00
	Percentage of shares (as a % of the total share capital of the company)	100.00	100.00	100.00	100.00
В	Particulars of Invester Complaints	100.001			100.00
	Pending at the beginning of the quarter	Quarter ended 30.06.2024			
		Nil			
	Received during the quarter	Nil			
	Disposed of during the quarter	Nil			
	Remaining unresolved at the end of the quarter		Nil		

- Notes:
 1 The Standalone Financial Results have been prepared in accordance with principles of Indian Accounting Standards (Ind AS) as specified by ICAI and section 133 of the Companies Act,2013
- 2 The above results have been reviewed by the audit committee and approved by the board of directors at their meeting held on 14.08.2024.

3 The company operates in only one Business Segment that is manufacturning of Knitted Garments.

4 Prior period comparatives have been regrouped/reclassified wherever necessary to conform to the presentation in the current period

5 Figures for the quarter ended March 31,2024 are the balancing figures between audited figures in respect of the full financial yearand the published year to date figures upto December 31, 2023

For York Exports Limited

Place: Ludhiana Date: 14th.August,2024

Mg. Director DIN: 00264986

(Ashwani Dhawan





YORK EXPORTS LTD.

MANUFACTURER - EXPORTER

CIVIL LINES, LUDHIANA - 141 001. (INDIA)

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E-mail: admin@yorkexports.in

STANDALONE CASH FLOW STATEMENT FOR THE QUARTER ENDED 30.06.2024

			(Rs. In	Lacs)
941	242151211512115121151		30.06.2024	31.03.2024
Α	CASH FLOW FROM OPERATING ACTIVITIES	-	Rs	Rs
	Net Profit before Income Tax Adjustment for:		33.27	100.14
	Depreciation and amortisation expense		20.35	89.45
	Interest/Dividend received		0.00	(0.18)
	Gain on sale of property, plant and equipment		0.00	(1.23)
	Change in fair value of derivative contracts		0.00	0.00
	Interset Cost		44.97	171.67
	Share Based Payment to Employees		0.00	0.00
	Loss on assets held for sale Expected credit loss on trade receivables		0.00	0.00
	Profit on sale of current investments		0.00	0.00
	Capital Work in progress written off		0.00	0.00
	Liabilities no longer required written back		0.00	0.00
	Operating Profit before change in following assets and liabilities		98.59	359.85
	Adjustments for:		00.00	000.00
	Decrease/(Increase) in Inventories		(581.93)	(482.84)
	Decrease/(Increase) Trade receivables		(409.55)	(146.54)
	Decrease/(Increase) in Current Loans		(1.25)	(0.33)
	Decrease/(Increase) in other Current Assets		(0.09)	11.26
	Decrease/(Increase) in Current Assets Decrease/(Increase) in Non Current Loans		(19.58)	(1.06)
	Decrease/(Increase) in other Financial Assets		0.00	0.00
	Decrease/(Increase) in other Non Current Assets		0.00	0.00
	(Decrease)/Increase in Trade Payable		0.00	(1.60)
	(Decrease)/Increase in Current Borrowing		438.83 683.09	43.54
	(Decrease)/Increase in Other Current Liabilities		25.69	321.73 87.72
	(Decrease)/Increase in Current Liabilities & Provisions		0.00	9.97
	Cash flow before taxation & extra ordinary items		233.80	201.70
	Deduct Tax Paid		18.34	19.06
	Cash flow before extra ordinary items		215.46	182.64
	Net Cash generated from operating activities (A)		215.46	182.64
В	CASH FLOW FROM INVESTING ACTIVITIES			
	Investment		0.00	0.00
	Acquisition of property, plant and equiment and other intagible assets	**	(10.43)	(395.13)
	Proceeds from property, plant and equiment and other intagible assets		0.00	43.08
	Proceeds from assets held for sale		0.00	0.00
	Taxes Paid on sale of assets held for sale		0.00	0.00
	Investment in Union Corporate Bond Fund		0.00	0.00
	Movement in non current deposit accounts Interest/Dividend Received		0.00	0.00
	(Acquisition of)/ proceeds from current investments		0.00	0.18
	Net cash (used in)/generated from Investing Activities (B)		0.00	0.00
С	CASH FLOW FROM FINANCING ACTIVITIES		(10.43)	(351.87)
	Proceeds from issue of share capital (including premium)		0.00	0.00
	Repayment of Long Term Borrowings		(24.45)	129.09
	Repayment of non-current borrowings		0.00	0.00
	Payment of Leased Liabilities		0.00	0.00
	Repayment of current borrowings (net)		0.00	0.00
	Dividend on equity share capital paid		0.00	0.00
	Interest Paid		(44.97)	(171.67)
	Net Cash (used in) financing activities ('C)		(69.42)	(42.58)
	Net decrease/increase in cash & cash equivalents (A+B+C)		135.61	(211.81)
	Cash & Cash equivalent as at (Opening Balance)		29.52	241.33
	Cash & Cash equivalent as at (Closing Balance)			

CHANGING LIVES THROUGH ENTERPRISE



NANDA & BHATIA

Chartered Accountants
RED CROSS BHAWAN, 1ST.FLOOR,
MALL ROAD, LUDHIANA- 141001
Phone: 91-0161-5011554

Email: nandabhatia47@yahoo.com

Independent Auditor's Review Report on Review of Interim Standalone Financial Results

To The Board of Directors of York Exports Limited

- 1. We have reviewed the accompanying statement of standalone unaudited financial results of YORK EXPORTS LIMITED ("the Company"), for the quarter ended June 30, 2024. ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 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 issued thereunder and other accounting principles generally accepted in India. 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.(ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope that an audit conducted in accordance with Standards on Auditing specified under section143(10) of the Companies Act,2013 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 stated in paragraph 3 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 and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Nanda & Bhatia Chartered Accountants

(Firm Registration No.004342N)

CHARTERED

(A.C.Bhatia)
Partner

Membership No.013791

UDIN: 24013791BKGT/U2996

Place: Ludhiana

Date: August 14, 2024

YORK EXPORTS LIMITED

Regd.Office: D-6, DIWAN SHREE APARTMENTS, 30, FEROZESHAH ROAD, NEW DELHI - 110001

Statement of Consolidated Unaudited Financial Results for the Quarter Ended 30th.June,2024

Sr. No.	Particulars	For the Quarter ended			For the Year
NO.		30.06.2024	24.02.2024	20.06.2022	ended
		(Unaudited)	31.03.2024 (Unaudited)	30.06.2023 (Unaudited)	31.03.2024 (audited)
1	Revenue from operations	580.02	207.71	353.03	3157.05
11	Other Income	0.66	8.04	0.44	9.30
Ш	Total Revenue(1+2)	580.68	215.75	353.47	3166.35
IV	Expenses				
	(a) cost of material consumed	410.20	181.08	348.87	856.48
	(b) Purchase of stock-in-trade	89.88	168.53	33.12	460.28
	(c) Changes in inventories of finished goods,work-in-progress and stock-in trade	(578.04)	(613.32)	(546.47)	(457.68
	(d) Employee benefits expense	198.39	135.47	153.50	561.26
	(e) Finance costs	44.97	47.98	33.56	171.6
	(f) Depreciation and amortisation expense	20.35	25.65	20.06	89.4
	(g) other expenses	361.66	282.23	294.27	1384.7
	Total Expenses	547.41	227.62	336.91	3066.2
	Profit before exceptional items and tax(III-IV)	33.27	(11.87)	16.56	100.14
VI	Share of Profit / (Loss) of Associate	(11.86)	(56.73)	7.31	(54.62
VII	Profit before tax (V+VI)	21.41	(68.60)	23.87	45.52
VIII	Tax expense:	10000			
	a) Current tax	5.00	12.29	3.00	30.2
	b) Less MAT credit		(12.54)		(12.54
	c) Deferred Tax	0.00	0.60	-	0.60
	d) Taxation pertaining to earlier year		•		-
	Profit/(Loss) for the period from continuing operations (VII-VIII)	16.41	(68.95)	20.87	27.1
	Profit/(Loss) from discontinued operations	1	-	-	
XI	Tax expense of discontinued operations			-	
	Profit/(Loss) from discontinued operations (after tax) (X-XI)	-	-		-
XIII	Profit/(Loss) for the period (IX-XII)	16.41	(68.95)	20.87	27.1
XIV	Other Comprehensive Income		-		
	A) (i) items that will be reclassified to profit or loss			-	
	(ii) Income tax relating to items that will be reclassified to profit or loss				
- 1	B) (i) items that will not be reclassified to profit or loss	-	6.19		6.19
	(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-	
۸v	Total Comprehensive Income for the period (XIII+XIV)	16.41	(62.76)	20.87	33.3
V\/I	(Comprising Profit/(loss) and Other Comprehensive Income for the period)	0.40	(4.07)	0.00	
AVI	Earnings per equity share (of Rs.10/-each) (not annualised)	0.49	(1.87)	0.62	0.99
	Basic and diluted earning per share(face value of Rs. 10/- each)* *Not annualised				
240	ya 14.1 United 14.1				
	T II				
A 1	Particulars of Share Holding				
	Public Shareholding	070040	070040	070074	
	Number of equity shares	878340	878340	878274	878340
2	Percentage of shareholding Promotors and Promotor group shareholding	26.12	26.12	26.12	26.12
-	(a) Pledged/Encumbered				
	Number of Shares			-	
	Percentage of shares (as a % of the total shareholding of promotors &				
	Promotor group			-	
	Percentage of shares (as a % of the total share capital of the company)				
	(b) Non Encumbered			-	
	Number of Shares	2484460	2484460	2484526	2484460
	Percentage of shares (as a % of the total shareholding of promotors &	73.88	73.88	73.88	73.88
	Promotor group	70.00	70.00	70.00	75.00
В	Percentage of shares (as a % of the total share capital of the company)	100.00	100.00	100.00	100.00
	Particulars of Invester Complaints	100.00			100.00
	Pending at the beginning of the quarter	Quarter ended 30.06,2024 Nil			
	Received during the quarter	Nil Nil Nil			
	Disposed of during the quarter		NI.	ii .	

Notes:-

- 1 The Consolidated Financial Results have been prepared in accordance with principles of Indian Accounting Standards (Ind AS) as specified by ICAI and section 133 of the Companies Act, 2013
- 2 The above results have been reviewed by the audit committee and approved by the board of directors at their meeting held on 14.08.2024

3 The company operates in only one Business Segment that is manufacturning of Knitted Garments.

- 4 Prior period comparatives have been regrouped/reclassified wherever necessary to conform to the presentation in the current period
- 5 Figures for the quarter ended March 31,2024 are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto December 31, 2023

For York Exports Limited

Place: Ludhiana Date: 14th.August,2024

Mg. Director DIN: 00264986





YORK EXPORTS LTD.

MANUFACTURER - EXPORTER

CIVIL LINES, LUDHIANA - 141 001. (INDIA)

Phones: 2448001 - 2 - 3

E-mail: admin@yorkexports.in

CONSOLIDATED CASH FLOW STATEMENT FOR THREE MONTHS ENDED 30.06.2024

A CASH FLOW FROM OPERATING ACTIVITIES Rs Rs Net Profit before Income Tax 21.41 44 Adjustment for: Depreciation and amortisation expense 20.35 85 Interest/Dividend received 0.00 (0 Cain on sale of property, plant and equipment 0.00 (0 Change in fair value of derivative contracts 0.00 (0 Interest Cost 44.77 17.5 Share Based Payment to Employees 0.00 0 Loss on assets held for sale 0.00 0 Expected credit loss on trade receivables 0.00 0 Profit on sale of current Investments 0.00 0 Capital Work in progress written off 0.00 0 Liabilities no longer required written back 0.00 0 Operating Profit before change in following assets and liabilities 8.73 30 Adjustments for: 0 0 0 Decrease/(increase) in Inventories (80.85) (14.6 Decrease/(increase) in Current Loans (12.5) (0 Decrease/(increase) in Nothe			(Rs. Ir	Lacs)
Net Profit before Income Tax			30.06.2024	31.03.2024
Adjustment for: Depreciation and amortisation expense interest/Dividend received	A	CASH FLOW FROM OPERATING ACTIVITIES	Rs	Rs
Adjustment for. Depreciation and amortisation expense Interest/Dividend received Gain on sale of property, plant and equipment Change in fair value of derivative contracts Interest Cost Share Based Payment to Employees Loss on asset held for sale Expected credit loss on trade receivables Profit on sale of current investments Capital Work in progress written off Liabilities no longer required written back Operating Profit borson change in following assets and liabilities Adjustments for Decrease(Increase) in Inventiories Expected aced in the contract of the contract		Net Profit before Income Tax	21.41	45.52
Depreciation and amortisation expense 20.35 81 Interest/Dividend received 0.00 0 0 0 0 0 0 0 0		Adjustment for:		
Interest/Dividend received 0.00		1500M B 350M G 50 F 50	20.35	89.45
Gain on sale of property, plant and equipment 0.00 1				(0.18)
Change in fair value of derivative contracts Interset Cost Interset Cost Interset Cost Share Based Payment to Employees Loss on assets held for sale Expected credit loss on trade receivables Proft on sale of current investments Capital Work in progress written off Liabilities no longer required written back Operating Profit before change in following assets and liabilities Adjustments for: Decrease/(increase) in Inventories Decrease/(increase) in Inventories Decrease/(increase) in Current Loans (125) Decrease/(increase) in Current Loans (125) Decrease/(increase) in Current Loans (125) Decrease/(increase) in Other Current Assets (195) Decrease/(increase) in One Current Loans Decrease/(Gain on sale of property, plant and equipment		(1.23)
Share Based Payment to Employees		Change in fair value of derivative contracts		0.00
Loss on assets held for sale		Interset Cost	44.97	171.67
Expected credit loss on trade receivables Profit on sale of current investments Capital Work in progress written off Liabilifies no longer required written back Operating Profit before change in following assets and liabilities Adjustments for: Decrease/(Increase) in Inventories Cerease/(Increase) in Inventories Cerease/(Increase) in Current Loans Cerease/(Increase) in Current Loans Cerease/(Increase) in Ocurrent Assets Cerease/(Increase) in Current Assets Cerease/(Increase) in Ocurrent Assets Cerease/(Increase) in Non Current Loans Cerease/(Increase) in Non Current Assets Cerease/(Increase) in Ocurrent Assets Cerease/(Increase) in Ocurrent Assets Cerease/(Increase) in Ocurrent Assets Cerease/(Increase) in Inventorial Assets Cerease/(Increase) in Ocurrent Assets Cerease/(Increase) in Ocurrent Assets Cerease/(Increase) in Ocurrent Assets Cerease/(Increase) in Ocurrent Non Current Assets Cerease/(Increase) in Inventorial Assets Cerease/(Increase) in Inventorial Cerease/(Increase) in Current Dorowing Cerease/(Increase) in Current Borrowing Cerease/(Increase) in Current Liabilities Cerease/(Increase) in Current Liabilities Cerease/(Increase) in Current Liabilities Cash (Decrease)/Increase in Cur		Share Based Payment to Employees	0.00	0.00
Profit on sale of current investments Capital Work in progress written off Capital Work in progress written off Capital Work in progress written off Capital Work in progress written abak Operating Profit before change in following assets and liabilities Adjustments for: Decrease/(Increase) in Inventories Decrease/(Increase) in Inventories Decrease/(Increase) in Current Loans Decrease/(Increase) in Current Loans Decrease/(Increase) in other Current Assets Decrease/(Increase) in other Current Assets Decrease/(Increase) in Non Current Loans Decrease/(Increase) in Non Current Loans Decrease/(Increase) in Non Current Loans Decrease/(Increase) in Non Current Assets (19.59) Decrease/(Increase) in Non Current Assets (0.00) Decrease/(Increase) in Other Current Assets (0.00) Decrease/(Increase) in Other Current Assets (0.00) Decrease/(Increase) in Other Norment Sasets (0.00) Decrease/(Increase) in Other Current Assets (0.00) Decrease/(Increase) in Other Current Liabilities & Provisions (0.00) Decrease/(Increase) in Other Current Liabilities & Provisions (0.00) Decrease/(Increase) in Other Current Liabilities & Provisions (0.00) Decreas		Loss on assets held for sale	0.00	0.00
Capital Work in progress written off Liabilities no longer required written back Operating Profit before change in following assets and liabilities Adjustments for: Decrease/(Increase) in Inventories Decrease/(Increase) ir Trade receivables Oecrease/(Increase) ir Trade receivables Oecrease/(Increase) in Current Loans Oecrease/(Increase) in Current Loans Oecrease/(Increase) in Current Assets Oecrease/(Increase) in Tour Increase I		(1989) # (1984) [1984] (1984) [1985] [1985] [1985] [1985] [1985] [1985] [1985] [1985] [1985] [1985]	0.00	0.00
Liabilities no longer required written back			0.00	0.00
Operating Profit before change in following assets and liabilities 86,73 305			0.00	0.00
Adjustments for: Decrease/(Increase) in Inventories Decrease/(Increase) Trade receivables Decrease/(Increase) in Current Loans Decrease/(Increase) in Current Loans Decrease/(Increase) in Current Loans Decrease/(Increase) in Current Assets Decrease/(Increase) in Current Assets Decrease/(Increase) in Current Loans Decrease/(Increase) in Other Current Assets Decrease/(Increase) in Other Current Loans Decrease/(Increase) in Current Loans Decrease/(Inc		Liabilities no longer required written back	0.00	0.00
Decrease/(Increase) in Inventories		Operating Profit before change in following assets and liabilities	86.73	305.23
Decrease (Increase) Trade receivables				
Decrease/(Increase) in Current Loans (1.25) (0.09) 11			(581.93)	(482.84)
Decrease/(Increase) in other Current Assets			(409.55)	(146.54)
Decrease/(Increase) in Current Assets			(1.25)	(0.33)
Decrease/(Increase) in Non Current Loans 0.00 0.00 Decrease/(Increase) in other Financial Assets 0.00			(0.09)	11.26
Decrease/(Increase) in other Financial Assets			(19.58)	(1.06)
Decrease/(Increase) in other Non Current Assets		1. T.		0.00
Decrease Increase in Trade Payable 438.83 43 Decrease Increase in Current Borrowing 683.09 321 Decrease Increase in Current Liabilities 25.69 87 Deduct Tax Paid 221.94 147 Deduct Tax Paid 18.34 19 Deduct Tax Paid 203.60 128 Detuct Tax Paid 203.60 128 Devember of the Tax Paid 203.60 203.60		[마마일 보이 사용 : 10 10 10 10 10 10 10 10 10 10 10 10 10	0.00	0.00
Decrease)/Increase in Current Borrowing (Decrease)/Increase in Other Current Liabilities (Decrease)/Increase in Other Current Liabilities (Decrease)/Increase in Other Current Liabilities & Provisions (Decrease)/Increase in Current Liabilities & Provisions (Decrease)/Increase in Current Liabilities & Provisions (Decrease)/Increase in Other Current Liabilities & Provisions (Decrease)/Increase Para (Decrease)/Increase (Decrease)/				(1.60)
Decrease Increase in Other Current Liabilities 25.69 87				43.54
Decrease Current Liabilities & Provisions 20.00 9 147 241 147 241 147 241 148 148 149 241 147 241				321.73
Cash flow before taxation & extra ordinary items Deduct Tax Paid Cash flow before extra ordinary items Net Cash generated from operating activities (A) B CASH FLOW FROM INVESTING ACTIVITIES Investment Acquisition of property, plant and equiment and other intagible assets Proceeds from property, plant and equiment and other intagible assets Proceeds from property, plant and equiment and other intagible assets Proceeds from property, plant and equiment and other intagible assets Proceeds from property, plant and equiment and other intagible assets Proceeds from property, plant and equiment and other intagible assets Proceeds from property, plant and equiment and other intagible assets Proceeds from property, plant and equiment and other intagible assets Proceeds from property, plant and equiment and other intagible assets Proceeds from property, plant and equiment and other intagible assets Proceeds from property, plant and equiment and other intagible assets Proceeds from property, plant and equiment and other intagible assets Proceeds from property, plant and equiment and other intagible assets Proceeds from property, plant and equiment and other intagible assets Proceeds from property, plant and equiment and other intagible assets Proceeds from property, plant and equiment and other intagible assets Proceeds from property, plant and equiment and other intagible assets Proceeds from property, plant and equiment and other intagible assets Proceeds from property, plant and equiment and other intagible assets Proceeds from property, plant and equiment and other intagible assets Proceeds from property, plant and equiment and other intagible assets Proceeds from property, plant and equiment and other intagible assets Proceeds from property, plant and equiment and other intagible assets Proceeds from property, plant and equiment and other intagible assets Proceeds from property, plant and equiment and other intagible assets Proceeds from property, plant and equiment and other intagible assets Proceeds from property				87.72
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Investment Acquisition of property, plant and equiment and other intagible assets Proceeds from property, plant and equiment and other intagible assets Proceeds from property, plant and equiment and other intagible assets Proceeds from assets held for sale Taxes Paid on sale of assets held for sale Investment in Union Corporate Bond Fund Movement in non current deposit accounts Interest/Dividend Received (Acquisition of/) proceeds from current investments Net cash (used in)/generated from Investing Activities (B) C CASH FLOW FROM FINANCING ACTIVITIES Proceeds from issue of share capital (including premium) Repayment of Long Term Borrowings Repayment of non-current borrowings Payment of Leased Liabilities Repayment of current borrowings (24,45) Repayment of current borrowings (net) Dividend on equity share capital paid	2270		203.60	128.02
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Proceeds from assets held for sale		Proceeds from property, plant and equiment and other intagible assets		43.08
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Movement in non current deposit accounts 0.00 0.00 Interest/Dividend Received 0.00 0.00 (Acquisition of) proceeds from current investments 0.00 0.00 Net cash (used in)/generated from Investing Activities (B) 1.43 (297.) C CASH FLOW FROM FINANCING ACTIVITIES		Taxes Paid on sale of assets held for sale	0.00	0.00
Interest/Dividend Received			0.00	0.00
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Repayment of non-current borrowings 0.00 0 Payment of Leased Liabilities 0.00 0 Repayment of current borrowings (net) 0.00 0 Dividend on equity share capital paid 0.00 0				129.09
Payment of Leased Liabilities 0.00 0 Repayment of current borrowings (net) 0.00 0 Dividend on equity share capital paid 0.00 0				0.00
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Dividend on equity share capital paid 0.00			1707/76	0.00
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		Interest Paid		(171.67)
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Not describe the Country of the Coun		Net decrease/increase in cash & cash equivalents (A+D+C)	The second secon	
Cook & Cook controlled on at (Oppoling Reference)			1.150,700,700	(211.81)
C1 0 C1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -				241.33 29.52

CHANGING LIVES THROUGH ENTERPRISE



NANDA & BHATIA

Chartered Accountants RED CROSS BHAWAN, 1ST.FLOOR, MALL ROAD, LUDHIANA- 141001 Phone: 91-0161-5011554

Email: nandabhatia47@yahoo.com

Independent Auditor's Review Report on Review of Interim consolidated financial results.

TO THE BOARD OF DIRECTORS OF

York Exports Limited

- 1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of YORK EXPORTS LIMITED ("the Parent") and its associate (the Parent and its associate together referred to as "the Group"), and its share of the net profit after tax and total comprehensive income of its associate for the quarter ended June 30, 2024 ("the Statement") being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, 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, read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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.(ICAI). A review of interim financial information consists of making inquiries, primarily of Parent's personnel 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 Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entity:

York Oil and Fats Private Limited (an associate company)

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports referred to in paragraph 6 below, 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 and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Contd. Page.2.





NANDA & BHATIA

Chartered Accountants RED CROSS BHAWAN, 1ST.FLOOR, MALL ROAD, LUDHIANA- 141001 Phone: 91-0161-5011554

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-2-

6. We have reviewed the interim financial results of one Associate included in the consolidated unaudited financial results, whose interim financial results reflect the total revenues of Rs. Nil for the quarter ended June 30, 2024, total net Loss of Rs.23.84 Lacs for the quarter ended June 30, 2024 as considered in the Statement.

Our conclusion on the Statement is not modified in respect of our reliance on the interim financial results certified by the Management.

For Nanda & Bhatia Chartered Accountants

(Firm Registration No.004342N)

CHARTERED

ACCOUNTANTS (A.C.Bhatia)
Partner

Partner Membership No.013791

UDIN: 24013791BKGT1V2211

Place: Ludhiana

Date: August 14, 2024