



27th May, 2023

To
The General Manager-Listing
Corporate Relationship Department
BSE Limited, Ground Floor,
P.J. Towers, Dalal Street, Mumbai

Script Code: 531693

Sub: Outcome of the meeting of the Board of Directors held on Saturday, May 27, 2023.

Ref: Regulation 30 & 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirement) Regulation, 2015.

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, the Board of Directors of the at their meeting held on today i.e., Saturday, May 27, 2023 at the Registered Office of the Company inter-alia has, considered and approved Standalone Audited Financial Results of the Company for the Quarter and Financial Year ended March 31, 2023, along with Statement of Profit & Loss, Statement of Assets & Liabilities and the Statement of Cash Flow, for the financial year ended March 31, 2023, in accordance with the provisions of Regulation 33 of the SEBI Listing Regulations, along with the Auditors' Reports thereon.

These results have been duly reviewed by the Audit Committee and audited by CA Tejas Nadkarni & Associates, Chartered Accountants (M. No.: 122993), Statutory Auditors of the Company.

(The copies of the aforesaid Standalone Financial Results along with the Auditors' Reports thereon and Declaration on Unmodified Opinion on the Audit Report, on standalone basis, are enclosed herewith.)

The Board Meeting commenced at 04.00 p.m. and concluded at 04.30 p.m.

You are requested to kindly take the same on record.

Thanking You

Yours faithfully,

For Yantra Natural Resources Limited

Rahul Sudhakar Ahire
Director
DIN: 07709329



Yantra Natural Resources Limited

(Formerly known as Shri Ganesh Spinners Limited) CIN NO.: L14297TG1988PLC074808

Reg. Office:- Gulshan-E-Khalil, 1st Floor Part B, Beside A.P. Police Officers, Mess Masabtank Hyderabad, Telangana TG -500028
www.yantranaturalltd.com E-mail : yantranrltd@gmail.com Phone No.040-65555019



27th May, 2023

To
The General Manager-Listing
Corporate Relationship Department
BSE Limited, Ground Floor,
P.J. Towers, Dalal Street, Mumbai

Script Code: 531693

**Sub: Declaration pursuant to Regulation 33(3) (d) of the Securities Exchange Board of India
(Listing Obligations and Disclosure Requirements) Regulations, 2015.**

Dear Sir/Madam,

With reference to above, we hereby state that the statutory Auditor of the Company CA Tejas Nadkarni & Associates, Chartered Accountants (M. No.: 122993) have issued an Audit Report with unmodified opinion on the Standalone Audited Financial Results of the Company for the quarter and year ended 31st March, 2023 in Compliance with the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Please take the same on your record and oblige.

Thanking you.

Yours faithfully

For Yantra Natural Resources Limited

Rahul Sudhakar Ahire
Director
DIN: 07709329



Yantra Natural Resources Limited

(Formerly known as Shri Ganesh Spinners Limited) CIN NO. : L14297TG1988PLC074808

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YANTRA NATURAL RESOURCES LIMITED

CIN : L14297AP1988PLC074808

Gulshan-E-Khalil, 1st Floor Part B, Beside A.P. Police Officers Mess Masabtank Hyderabad - 500028 Telangana

Statement of Audited Financial Result for the quarter and year ended 31st March, 2023

(Rupees in Lacs)

	Particulars	Quarter ended 31st March 2023	Quarter ended 31st December, 2022	Corresponding Quarter ended 31st March, 2022	Year to date figures for the 31st March, 2023	Year to date figures for the 31st March, 2022
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue From Operations	0.00	0.00	0.00	0.00	0.00
II	Other Income	4.37	8.85	4.29	19.48	7.65
III	Total Income (I+II)	4.37	8.85	4.29	19.48	7.65
IV	EXPENSES					
	Cost of materials consumed	0.00	0.00	0.00	0.00	0.00
	Purchases of Stock-in-Trade	0.00	0.00	0.00	0.00	0.00
	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	0.00	0.00	0.00	0.00	0.00
	Employee benefits expense	0.15	0.15	0.55	0.60	1.00
	Finance costs	0.00	0.00	0.00	0.00	0.00
	Depreciation and amortization expense	0.00	0.00	0.00	0.00	0.00
	Other expenses	3.71	7.72	2.50	16.76	3.94
	Total expenses (IV)	3.86	7.87	3.05	17.36	4.94
V	Profit/(loss) before exceptional items and tax (I- IV)	0.51	0.98	1.24	2.12	2.71
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00
VII	Profit/(loss) before tax (V-VI)	0.51	0.98	1.24	2.12	2.71
VIII	Tax expense:	0.00	0.00	0.00	0.00	0.00
	(1) Current tax	0.50	0.00	0.68	0.50	0.68
	(2) Deferred tax	0.00	0.00	0.00	0.00	0.00
	(3) Earlier year taxes	(3.96)	0.00	0.00	(3.96)	0.00
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	3.96	0.98	0.56	5.58	2.03
X	Profit/(loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00
XI	Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00
XIII	Profit/(loss) for the period (IX+XII)	3.96	0.98	0.56	5.58	2.03
XIV	Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00
	A (i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	B (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
XV	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	0.00	0.00	0.00	0.00	0.00
XVI	Paid-up equity share capital, Face Value of the Share of Rs. 1/- each	62,804.89	62,804.89	62,804.89	62,804.89	62,804.89
XVII	Earnings per equity share (for continuing operation):					
	(1) Basic	0.00	0.00	0.00	0.00	0.00
	(2) Diluted	0.00	0.00	0.00	0.00	0.00
XVIII	Earnings per equity share (for discontinued operation):					
	(1) Basic	0.00	0.00	0.00	0.00	0.00
	(2) Diluted	0.00	0.00	0.00	0.00	0.00
XIX	Earnings per equity share (for discontinued & continuing operations)					
	(1) Basic	0.00	0.00	0.00	0.00	0.00
	(2) Diluted	0.00	0.00	0.00	0.00	0.00

Note:

- 1 The Financial Results of the company for the quarter and year ended 31st March, 2023 have been reviewed and recommended by the audit committee and approved by the Board of Director of the Company in their respective meetings held on 27th May, 2023
- 2 The previous period figures have been regrouped wherever necessary.
- 3 The Statutory auditors of the Company have carried out a "Audit Report" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.
- 4 The above results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 prescribed under Section 133 of the Companies Act, 2013



For Yantra Natural Resources Limited

Rahul Sudhakar Ahire

Rahul Sudhakar Ahire
Director

DIN: 07709329

Date: 27/05/2023
Place: Hyderabad

Statement of Assets & Liabilities

(Rs. In lacs)

Sr. No	Particular	(Rs. In lacs)	
		AS at 31st March' 2023	AS at 31st March' 2022
A	ASSETS		
1	Non-Current Assets		
	a) Property, Plant and Equipment	0.00	0.00
	b) capital work-in-progress	0.00	0.00
	c) Goodwill	0.00	0.00
	d) Other Intangible Assets	0.00	0.00
	e) Intangible Assets under Development	0.00	0.00
	f) Financial Assets		
	(i) Investments	11,030.08	12582.57
	(ii) Loans	5,914.20	5,843.98
	g) Deffered Tax Assets (net)	0.00	0.00
	h) Other Non-current Assets	0.00	166.50
	Total Non-Current Assets	16,944.28	18,593.05
2	Current Assets		
	a) Inventories	0.00	0.00
	b) Financial Assets		
	(i) Investments	0.00	0.00
	(ii) Trade Receivables	3,387.53	4,151.30
	(iii) Cash & Bank Balance	9.53	2.19
	(iv) Loans	0.00	0.00
	(v) Others Financial Assets	46,574.89	45,148.24
	c) Other Current Assets	88.70	88.86
	Total Current Assets	50,060.64	49,390.59
	Total Assets	67,004.93	67,983.64
B	EQUITY & LIABILITIES		
1	Equity		
	a) Equity Share Capital	62,804.89	62,804.89
	b) Other Equity	4,008.17	4,002.60
	Equity Attributable to shareholders	0.00	0.00
2	Non - Controlling Interest	0.00	0.00
	Total Equity	66,813.06	66,807.49
3	Liabilities		
	Non-Current Liabilities		
	a) Financial Liabilities		
	(i) Borrowings	0.00	0.00
	(ii) Other Finanacial Liabilities	2.38	49.88
	b) Deferred Payment Liabilites	0.00	0.00
	c) Deferred Tax Liabilities (net)	0.00	0.00
	d) Long Term Provision	0.00	0.00
	Total Non-current Liabilities	2.38	49.88
	Current Liabilities		
	a) Financial Liabilities		
	(i) Borrowings	0.00	0.00
	(ii) Trade Payables	0.00	0.57
	(iii) Other Finanacial Liabilities	0.00	0.00
	b) Other Current Liabilities	189.48	1,121.58
	c) Short Term Provisions	0.00	4.12
	Total Current Liabilities	189.48	1,126.27
	Total Equity and Liabilities	67,004.93	67,983.64



For Yantra Natural Resources Limited

Rahul Sudhakar Ahire
Director
DIN: 07709329

Date: 27/05/2023
Place: Hyderabad

YANTRA NATURAL RESOURCES LIMITED
CIN : L14297AP1988PLC074808
CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH, 2023

PARTICULARS	(Rs. In lacs)	
	As at 31st March, 2023	As at 31st March, 2022
<u>CASH FLOW FROM OPERATING ACTIVITIES</u>		
Net Profit before tax as per Statement of Profit & Loss	2.12	2.71
Adjustments for :		
Depreciation	-	-
Interest Income/other income	-	-
Finance Cost	(19.48)	(7.65)
Provision for taxation	-	-
Operating Profit before working capital changes	3.46	(0.68)
Adjustments for :	(13.90)	(5.62)
(Increase)/Decrease in trade receivables	763.77	-
(Increase)/Decrease in other assets	166.66	(0.03)
(Increase)/Decrease in other financial assets	(1,426.65)	1,085.71
Increase/(Decrease) in trade payables	(0.57)	-
Increase/(Decrease) in other liabilities	(979.60)	(39.56)
(Increase)/Decrease in trade loans	(4.12)	-
Change in Working Capital	(1,480.50)	1,046.12
Net Income taxes (paid) / refunds	-	-
Net cash from operating activities	(1,480.50)	1,046.12
<u>CASH FLOW FROM INVESTING ACTIVITIES</u>		
Sales / (Purchase) of Investment	1,552.49	(1,129.48)
NET CASH FROM INVESTING ACTIVITIES	1,552.49	(1,129.48)
<u>CASH FLOW FROM FINANCING ACTIVITIES</u>		
Interest Income/Other Income	19.48	7.65
Finance Cost	-	-
Unsecured Trade Loan received / (Repaid)	(70.22)	80.85
NET CASH FROM FINANCING ACTIVITIES	(50.74)	88.50
Net Increase in Cash & Cash Equivalent	(A + B + C + D) 7.34	(0.47)
Opening Cash & Cash Equivalent	2.19	2.66
Closing Cash & Cash Equivalent	9.53	2.19
Net Increase in Cash & Cash Equivalent (ii - i)	7.34	(0.47)



For Yantra Natural Resources Limited

Rahul Sudhakar Ahire

Rahul Sudhakar Ahire
Director

DIN: 07709329

Date: 27/05/2023

Place: Hyderabad



TEJAS NADKARNI & ASSOCIATES
CHARTERED ACCOUNTANTS

Shop No G-13, Rock Enclave CHS , Near SBI, Hindustan Naka, Kandivali (West),
Mumbai - 400067, Mobile : 9819892267, Email: tejas_nadkarni@yahoo.com

Independent Auditor's Report

To the Board of Directors of YANTRA NATURAL RESOURCES LIMITED

Report on the audit of the Standalone Annual Financial Results

Opinion

We have audited the accompanying standalone annual financial results of Yantra Natural Resources Limited (hereinafter referred to as the "Company") for the year ended 31 March 2023, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone annual financial results:

- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the year ended 31 March 2023.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results* section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion on the standalone annual financial results.



Management's and Board of Directors' Responsibilities for the Standalone Annual Financial Results

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone annual financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error. In preparing the standalone annual financial results, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone annual financial results.



As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone annual financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone annual financial results, including the disclosures, and whether the standalone annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Other Matter(s)

- a. The standalone annual financial results include the results for the quarter ended 31 March 2023 being the balancing figure between the audited figures in respect of the full financial year and the published audited year to date figures up to the third quarter of the current financial year.

For Tejas Nadkarni & Associates
Chartered Accountants
FRN: 135197W

Tejas H Nadkarni

Tejas H Nadkarni
Proprietor
Membership No. 122993
UDIN: 23122993BGWZCN5412



Place: Mumbai
Date: 27th May, 2023