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 website:www.yashtradingfinance.com

Date: 14th November, 2024

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

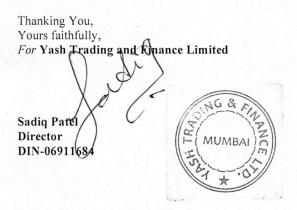
Ref: Yash Trading and Finance Limited (Scrip Code: 512345) Subject: Outcome of Board Meeting as per Regulation 30 SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

This is to inform you that the Board of Directors of the Company in their meeting held on Thursday, 14th November, 2024 have approved un-audited financial results (Standalone) for the quarter and half year ended 30th September, 2024.

Meeting commenced at 1:50 P.M. and concluded at 2:40 P.M.

Kindly take the above on record and acknowledge.



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Email: yashtradingandfinancelimited@gmail.com website:www.yashtradingfinance.com

Date: 14th November, 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 un-audited financial results of the Company for the quarter and half year ended 30th September, 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

\$ 00 Sadiq Patel MUMBA Chief Financial Officer



Bhatter & Company

CHARTERED ACCOUNTANTS

Review Report to Yash Trading and Finance Limited

We have reviewed the accompanying statement of unaudited financial results of Yash Trading and Finance Limited (CIN: L51900MH1985PLC036794) ('the Company') for the period ended **30th September, 2024** ('the Statement'). This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides 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 financial results prepared in accordance with applicable accounting standards 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.

For Bhatter & Co., Chartered Accountants Firm Registration Number 131092W

D.H. Bhatter Proprietor Membership No. 016937 UDIN: 24016937BKBYVH9639

Place : Mumbai Date : 14th November, 2024

> 307, Tulsiani Chambers, Nariman Point, Mumbai - 400 021 Tel.: 2285 3039 / 3020 8868 • E-mail : dhbhatter@gmail.com

Particulars 3 months ended 3 months ended 3 months ended 3 months ended Image: Construction of the second of the se		PART 1 -	(Rs. in Lakhs					
ended ended ended 30-Sep-24 30-Jan-24 30-Sep-24 (Refer Notes Below) Unaudite 1 2 31 Revenue from operations 1 1 0 10 Other income 11 - 11 - 12 - 13 Revenue from operations - 14 - 15 - 16 - 17 - 18 Revenue (1+1) 10 - 11 - 12 - 14 - 15 - 16 - 17 - 18 - 19 - 10 - 10 - 11 - 11 - 12 - 130 - 14 - 15 - 16 - 17 - 18 - 18 - 19 - 10 - 10 - 10 <th colspan="8">Statement of Standalone Unaudited Results for the Quarter ended 30-September-2024</th>	Statement of Standalone Unaudited Results for the Quarter ended 30-September-2024							
(Refer Notes Below) Unaudited	s Year to date figur for curren period ended		Previous s year ended					
(Refer Notes Below) Unaudited	23 30-Sep-2-	24 30-Sep-23	31-Mar-24					
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III Total Revenue (I + II) - - 1 / 1 V Expenses - - - - Cost of materials consumed - - - - - Purchases of Stock-in-Trade - </td <td></td> <td>-</td> <td>-</td>		-	-					
V Expenses. - - 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 0.54 0.54 0.54 0.0 Finance costs 3.00 3.00 3.00 3.00 Other Office and Administrative Expenses 0.98 0.96 0.0 Total expenses (IV) 4.82 5.18 5.1 VII Forfulloss) before exceptional items and tax (I-IV) - 4.82 5.18 - VII Profit before exceptional items and tax (V-VI) - 4.82 - 5.18 - VIII Profit before exceptional items and tax (V-VI) - 4.82 - 5.18 - - VIII Profit before exceptional items and tax (V-VI) - 4.82 - 5.18 - - - - - - - - - - - - - - - - -	.00 -	2.91	2.75					
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Employee benefits expense 0.54 0.54 0.54 0.54 Finance costs 3.00 3.00 3.00 3.00 Depreciation and amortization expense 0.98 0.96 0.01 Other Office and Administrative Expenses 0.03 0.68 0.01 Total expenses (IV) 4.82 5.18 5.1 V Profit/(loss) before exceptional items and tax (I-IV) - 4.82 5.18 - VII Exceptional items - - - - - VIII Tax expense - - - - - (1) Current tax -		-						
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BSE Expenses 0.98 0.96 0.97 Other Office and Administrative Expenses 0.30 0.68 0 Total expenses (IV) 4.82 5.18 5.1 V Profit/(loss) before exceptional items and tax (I-IV) 4.82 5.18 5.1 VII Exceptional items and tax (V-VI) - - - VIII Tax expense - - - (1) Current tax - - - - (2) Deferred tax - - - - X Profit/(loss) for the period from continuing operations (VII-VIII) - 4.82 5.18 - X Profit/(loss) form discontinued operations - - - - XII Tax expenses of discontinued operations - - - - XIII Profit/(loss) from Discontinued operations (after tax) (X-XI) - - - - XIII Profit/(loss) for the period (IX+XII) - - - - XIII P	.00 6.01	6.45	12.45					
BSE Expenses 0.98 0.96 0.97 Other Office and Administrative Expenses 0.30 0.68 0 Total expenses (IV) 4.82 5.18 5.1 V Profit/(loss) before exceptional items and tax (I-IV) 4.82 5.18 5.1 VII Exceptional items and tax (V-VI) - - - VIII Tax expense - - - (1) Current tax - - - - (2) Deferred tax - - - - X Profit/(loss) for the period from continuing operations (VII-VIII) - 4.82 5.18 - X Profit/(loss) form discontinued operations - - - - XII Tax expenses of discontinued operations - - - - XIII Profit/(loss) from Discontinued operations (after tax) (X-XI) - - - - XIII Profit/(loss) for the period (IX+XII) - - - - XIII P		-	-					
Total expenses (IV) 4.82 5.18 5.1 V Profit/(loss) before exceptional items and tax (I-IV) - 4.82 5.18 4. VI Exceptional items - - - - - VII Profit/(loss) before exceptional items and tax (V-VI) - 4.82 5.18 - 4. VIII Tax expense - <td>.96 1.94</td> <td>1.92</td> <td>3.84</td>	.96 1.94	1.92	3.84					
V Profiv(loss) before exceptional items and tax (I-IV) - 4.82 - 5.18 - 4.1 VI Exceptional items -	78 0.9	08 1.52	4.23					
VI Exceptional items - - - VII Profit before exceptional items and tax (V-VI) - 4.82 - 5.18 - 4. VIII Tax expense -	28 10.00	10.97	22.68					
VIII Profit before exceptional items and tax (V-VI) - 4.82 5.18 - 4.2 VIII Tax expense: - - - - - (1) Current tax - - - - - - (2) Deferred tax - - - - - - - X Profit (Loss) for the period from continuing operations (VII-VIII) - 4.82 5.18 - 4.4 X Profit/(loss) from discontinued operations -	28 - 10.00	00 - 8.06	- 19.93					
VIII Tax expense - - (1) Current tax - - - (2) Deferred tax - - - X Profit (Loss) for the period from continuing operations (VII-VIII) - 4.82 5.18 4.4 X Profit (Loss) for the period from continued operations - - - - XI Profit (Loss) for the period (R+XII) - - - - - XII Profit (Loss) for the period (R+XII) - 4.82 5.18 - - XII Profit (Loss) for the period (R+XII) - 4.82 5.18 - - XIV Other Comprehensive Income - <td< td=""><td></td><td></td><td>-</td></td<>			-					
(1) Current tax - - - (2) Deferred tax - - - - XX Profit (Loss) for the period from continuing operations (VII-VIII) - 4.82 5.18 - XX Profit (Loss) form discontinued operations - - - - X1 Profit (Loss) from discontinued operations - - - - X1 Tax expenses of discontinued operations (after tax) (X-XI) - - - - X10 Profit/(loss) from Discontinued operations (after tax) (X-XI) - - - - X11 Profit/(loss) for the period (IX+XII) - 4.82 5.18 - 4.1 X1V Other Comprehensive Income -	28 - 10.00	00 - 8.06	- 19.93					
(2) Deferred tax - - - X Profit (Loss) for the period from continuing operations (VII-VIII) - 4.82 - 5.18 - 4. X Profit (Loss) for the period from continuing operations - - - - XI Tax expenses of discontinued operations - - - - - XII Profit/(loss) from Discontinued operations (after tax) (X-XI) - - - - - - XII Profit/(loss) for the period (IX+XII) - 4.82 5.18 - 4. XIV Other Comprehensive Income -								
XX Profit (Loss) for the period from continuing operations (VII-VIII) - 4.82 5.18 - 4.1 XX Profit/(loss) from discontinued operations -		-	-					
X Profit/(loss) from discontinued operations - - - XI Tax expenses of discontinued operations - - - XII Profit/(loss) from Discontinued operations (after tax) (X-XI) - - - XIII Profit/(loss) for the period (IX+XII) - 4.82 - 5.18 - XIV Other Comprehensive Income - - - - - A. (i) Items that will not be reclassified to profit or loss - - - - - B. (i) Items that will be reclassified to profit or loss -			-					
NI Tax expenses of discontinued operations - - - NII Profit/(loss) from Discontinued operations (after tax) (X-XI) - - - NIII Profit/(loss) for the period (IX+XII) - 4.82 - 5.18 - XIV Other Comprehensive Income - - - - A. (i) 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 not be reclassified to profit or loss - - - (iii) Income tax relating to items that will be reclassified to profit or loss - - - (ii) Income tax relating to items that will be reclassified to profit or loss - - - (iii) Income tax relating to items that will be reclassified to profit or loss - - - (iv) Other comprehensive Income for the period (XIII+XIV)Comprising Profit (Loss) and - 4.82 - 5.18 - 4.1 XVI Earnings per equity share (for discontinued operation) - 1.97 - 1.1 1.1 <td< td=""><td>28 - 10.0</td><td>00 - 8.06</td><td>- 19.93</td></td<>	28 - 10.0	00 - 8.06	- 19.93					
XII Profit/(loss) from Discontinued operations (after tax) (X-XI) - - - XIII Profit/(loss) for the period (IX+XII) - 4.82 - 5.18 - 4. XIV Other Comprehensive Income -		-	-					
XIII Profit/(loss) for the period (IX+XII) - 4.82 5.18 - 4.2 XIV 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 - - - - (ii) Income tax relating to items that will be reclassified to profit or loss - - - - (ii) Income tax relating to 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 - 4.82 5.18 - 4.2 XVI Earnings per equity share (for continuing operation): - 4.82 5.18 - 4.2 (1) Basic - 1.97 - 2.11 - 1.7 (2) Diluted - - - - - - (1) Basic - -								
XIV 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 not be reclassified to profit or loss - - (ii) Income tax relating to items that will be reclassified to profit or loss - - (ii) Income tax relating to items that will be reclassified to profit or loss - - (iii) 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 - 4.82 - XVI Earnings per equity share (for continuing operation) - 1.97 - 1.1 (1) Basic - - - - - - (1) Basic - 1.97 2.11 - 1. (1) Basic - - - - - (2) Diluted - - - - - (1) Basic - - - - - (1) Basic -		-	-					
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 - - - - (iii) 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 - 4.82 5.18 - 4. VV Other comprehensive Income for the period) - - - - - (1) Basic - 1.97 2.11 - 1. (1) Basic - - - - - (1) Basic - - - - - (2) Diluted - - - - - - - (1) Basic -	28 - 10.00	00 - 8.06	- 19.93					
(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 - - - (ii) Income tax relating to items that will be reclassified to profit or loss - - - (iii) 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 - 4.82 5.18 - 4. VV Earnings per equity share (for continuing operation). - - - - - - - 1.	1.1.1.27.03							
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 - 4.82 5.18 - VV Other comprehensive Income for the period (XIII+XIV)Comprising Profit (Loss) and - 4.82 5.18 - VV Earnings per equity share (for continuing operation): - - - - (1) Basic - 1.97 - 2.11 - 1.7 (2) Diluted - - - - - (1) Basic - - - - - (2) Diluted - - - - - (1) Basic - - -								
(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 - 4.82 - 5.18 - VV Earnings per equity share (for continuing operation) - 4.82 - 5.18 - 4.2 (1) Basic - 1.97 - 2.11 - 1.7 (2) Diluted - 1.97 - 2.11 - 1.7 (1) Basic - - - - - - (1) Basic - 1.97 - 2.11 - 1.7 (2) Diluted - 1.97 - - - - (1) Basic - - - - - - (2) Diluted - - - - - - - (2) Diluted -		- 11 K	-					
Total Comprehensive Income for the period (XIII+XIV)Comprising Profit (Loss) and Other comprehensive Income for the period) - 4.82 - 5.18 - 4.82 KVI Earnings per equity share (for continuing operation): - 1.97 - 2.11 - 1.7 (1) Basic - 1.97 - 2.11 - 1.7 (2) Diluted - 1.97 - 2.11 - 1.7 (1) Basic - - - - - - (1) Basic -		12 200 - 1						
XV Other comprehensive Income for the period) - 4.82 - 5.18 - 4.2 KVI Earnings per equity share (for continuing operation): - 1.97 - 2.11 - 1.7 (2) Diluted - 1.97 - 2.11 - 1.7 (1) Basic - 1.97 - 2.11 - 1.7 (2) Diluted - - - - - - (1) Basic -								
XVI Earnings per equity share (for continuing operation): - 1.97 - 2.11 - 1.7 (1) Basic - 1.97 - 2.11 - 1.7 (2) Diluted - 1.97 - 2.11 - 1.7 (1) Basic - - - - - - (1) Basic - - - - - - (2) Diluted - - - - - - - (2) Diluted - 1 1 1		i i dila						
(1) Basic - 1.97 - 2.11 - 1.7 (2) Diluted - 1.97 - 2.11 - 1.7 (2) Diluted - 1.97 - 2.11 - 1.7 (1) Basic - - - - - - (2) Diluted - - - - - - (2) Diluted - - - - - - - (2) Diluted -	28 - 10.00	00 - 8.06	- 19.93					
(2) Diluted - 1.97 - 2.11 - 1.1 KVL Earnings per equity share (for discontinued operation) -		a la bar						
W1. Earnings per equity share (for discontinued operation) - - - (1) Basic - - - - (2) Diluted - - - - (3) Earning per equity share (for discontinued & continuing operation) - 1.97 - 2.11 (1) Basic - 1.97 - 2.11 - 1.57	.75 - 4.01		- 8.13					
(1) Basic - <	75 - 4.01	08 - 3.29	- 8.13					
(2) Diluted - - - KVIII Earning per equity share (for discontinued & continuing operation) - 1.97 - 2.11 (1)Basic - 1.97 - 2.11 - 1.11		-						
XVIII Earning per equity share (for discontinued & continuing operation) - 1.97 - 2.11 - 1.11	-		-					
(1)Basic - 1.97 - 2.11 - 1.		-	· ·					
	1		and states					
(2) Diluted	75 - 4.0		- 8.13					
(2) Diffied Weighted number of shares 2,45,000 2,45,000 2,45,000 2,45,000	75 - 4.01		- 8.13					

1 The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on Thursday, 14th November, 2024 and a Limited Review of the same has been carried out by the Statutory Auditors.

2 Previous period figures have been rearranged wherever necessary.

3 The Company has only one segment.

Notes:

4 These results have been prepared in accordance with SEBI Listing Regulations and SEBI circulars issued from time to time.

5 The Result is also available on the Company website i.e. www.yashtradingfinance.com and BSE Ltd. Website i.e. www.bseindia.com

7 Directorate of Enforcement has vide letter dated 12-Jan-2015 put a stop transfer on promoter shareholding. The same has been informed to BSE Ltd by the Company vide its letter 22-8 There is no material adjustments made in the results of current quarter which pertain to earlier period.

9 Statement of assets and liabilities as at the end of the year is attached.

10 There are no changes in accounting policies

11 The Auditor has not expressed any modified opinion(s) or other reservation(s) in his limited review report in respect of the financial results of any previous financial year or quarter which has an impact on the profit or loss of the reportable period, therefore relevant disclosures not applicable

12 The Company has not changed its name suggesting any new line of business, therefore relevant disclosures not applicable

13 The Company has continued to operate and therefore relevant disclosures not applicable.

14 All items of income and expenditure arising out of transactions of exceptional nature, if any, are disclosed

15 Extraordinary items is not applicable therefore relevant disclosures not applicable.

16 Revenue of the Company are not subject to material seasonal variations, therefore relevant disclosures not applicable

17 There are no material events or transactions like expansion and diversification programmes, strikes and lock-outs, change in management, change in capital structure, therefore relevant disclosures not applicable.

18 No dividend was paid or recommended by the Company, therefore relevant disclosures not applicable.

19 There are no material changes including but not limited to business combinations, acquisitions or disposal of subsidiaries and long term investments, any other form of restructuring and discontinuance of operations, therefore relevant disclosures not applicable.

20 Statement of Cash Flows for the half year ended is attached.

21 The Reconciliation of the net profit reported for the quarter ended 30-Sep-2023 in accordance with Indian GAAP to total comprehensive income in accordance with Ind AS is given below:-

Particulars	For the quarter ended 30- 09-2023
Profit after tax as reported under previous GAAP	- 4.28
Add/Less: Impact	-
Profit after tax as reported under Ind AS	- 4.28

68 MUMB *

	(1	Rs. in Lakh			
Standalone Statement of Assets and Liabilities					
Particulars	As at	As at			
ter en	30-Sep-24	31-Mar-2			
Assets					
Non-current assets					
(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					
(ii) Trade receivables					
(ii) Loans					
(i) Deferred tax assets (net)					
(i) Other non-current assets					
Current assets					
(a) Inventories					
(b) Financial Assets		· · · ·			
(i) Investments					
(i) Trade receivables	1.92				
(ii) Cash and cash equivalents	4.38	11.9			
(iii) Cash and cash equivalents (iv) Bank balances other than(iii) above					
(v) Loans	•				
(v) Others (to be specified)					
(c) Current Tax Assets (Net)					
(d) Other current assets	0.05	0.0			
Total Assets	6.35				
1 otal Assets	0.33	12.0			
EQUITY AND LIABILITIES					
Equity					
(a) Equity Share capital	24.50	24.5			
(b) Other Equity	- 126.32	- 116.3			
Liabilities					
Non-current liabilities					
(a) Financial Liabilities					
(i) Borrowings	106.00				
(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					
Current liabilities					
(a) Financial Liabilities					
(i) Borrowings		100.9			
(ii) Trade payables					
(iii) Other financial liabilities (other than those specified in item (c)					
(b) Other current liabilities	2.17	2.9			
(c) Provisions		-			
(d) Current Tax Liabilities (Net)					
Total Equity and Liabilities	6.35	12.0			

				(Rs. in Lakhs	
	Standalone Statement of Cas	h Flow				
	Particulars					
		30-	30-Sep-24		31-Mar-24	
<u>A</u> .	Cash Flow From Operating Activities					
	Net Profit Before Tax and Extraordinary item :-		- 10.00		- 19.93	
	Adjustment for:					
	Increase / (Decrease) in Other Current Liabilities	- 101.68		2.19		
	Increase / (Decrease) in Other Current Assets	- 1.92	- 103.60		2.19	
	Cash generated from Operations		- 113.60		- 17.74	
	Taxes Paid	-		-		
	Net Cash Flow from operating activity		- 113.60		- 17.74	
B	Cash Flow From Investing Activities	-		35.89	35.89	
C.	Cash Flow From Financing Activities		_			
	Loans Taken/(Paid)	106.00		- 15.38		
	Net cash flow from financing activities		106.00		- 15.38	
D.	Net Increase/ (Decrease) in cash and other equivalents (A+B+C)		- 7.60		2.77	
E	Cash & Cash Equivalent at the Beginning		11.98		9.21	
F.	Cash & Cash Equivalent at the End (D+E)		4.38		11.98	

BUNG & FIN For and behalf of the Board of MUMBAI Sadiq Patel / Dinesh Mundhra Whole Time Director / Director DIN: 059/11684 / 00389283 Place : Mumbai Date: 14th November, 2024 HSAT *

As per our Report on even date For Bhattter & Co., - Chartered Accountants Firm Registration Number 131090W

D. H. Bhatter - Partner Membership No. 016937

4

Place : Mumbai Date: 14th November, 2024

