



York

YORK EXPORTS LTD.

MANUFACTURER - EXPORTER

CIVIL LINES, LUDHIANA - 141 001 (INDIA)

Phones : 2448001 - 2 - 3
E-mail : admin@yorkexports.in

To

14.11.2024

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 November, 2024. The Board has approved the un-audited financial results for the Quarter and Half Year ended 30th September, 2024. The Board meeting commenced at 02.00 P.M. and concluded at 03.00 P.M.

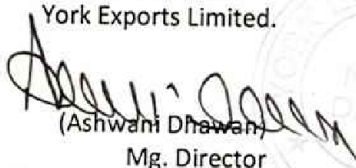
We are pleased to enclose hereby:

1. Un-audited Standalone Financial Results for the Quarter & half year Ended Sept., 30, 2024.
2. Standalone Statement of Assets and Liabilities As At 30.09.2024
3. Standalone Statement of Cash Flows for the Half Year Ended 30.09.2024
4. Limited Review Report on Review of Interim Standalone Financial Results for the quarter and Half Year Ended As at 30.09.2024
5. Un-audited Consolidated Financial Results for the Quarter & half year Ended Sept., 30, 2024
6. Consolidated Statement of Assets and Liabilities As At 30.09.2024
7. Consolidated Statement of Cash Flows for the Half Year Ended 30.09.2024
8. Limited Review Report on Review of Interim Consolidated Financial Results for the quarter and Half Year Ended As at 30.09.2024

This is for your information & record.

Thanking You,

Yours Faithfully,
York Exports Limited.


(Ashwani Dhawan)
Mg. Director

DIN: 00264986
697, VISHVAMITTER STREET, CEMETERY ROAD,
CIVIL LINES, LUDHIANA - 141001, PUNJAB, INDIA

CHANGING LIVES THROUGH ENTERPRISE

REGD. OFFICE : D-6, DIWAN SHREE APARTMENTS, 30 FERROZESHAH ROAD, NEW DELHI-110 001.

Website : www.yorkexports.in CIN : L74899DL1983PLCO15416



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Date: 14.11.2024

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

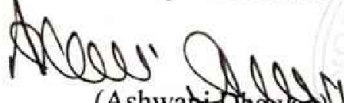
Pursuant to Regulation 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) regulations, 2015, we are pleased to inform you that the Board of Directors of the Company at its meeting held on today i.e. 14th November, 2024 inter-alia, considered and approved the Un-audited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


(Ashwani Dhawan)
Mg. Director

DIN: 00264986

Encl.: as above



CHANGING LIVES THROUGH ENTERPRISE

REGD. OFFICE : D-6, DIWAN SHREE APARTMENTS, 30 FERROZESHAH ROAD, NEW DELHI-110 001.

Website : www.yorkexports.in CIN : L74899DL1983PLCO15416

YORK EXPORTS LIMITED

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

Statement of Standalone Unaudited Financial Results for the Quarter & Half Year Ended 30th. September, 2024

Sr.No.	Particulars	For the Quarter ended			For the Half Year ended		(Rs.in Lakhs)
		30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (audited)
I	Revenue from operations	1449.13	580.02	1650.41	2029.15	2003.44	3157.05
II	Other Income	0.63	0.66	0.62	1.29	1.06	9.30
III	Total Revenue(1+2)	1449.76	580.68	1651.03	2030.44	2004.50	3166.35
IV	Expenses						
	(a) cost of material consumed	218.83	410.20	223.29	629.03	572.16	856.48
	(b) Purchase of stock-in-trade	540.96	89.88	89.85	630.84	102.97	460.28
	(c) Changes in inventories of finished goods, work-in-progress and stock-in trade	(264.11)	(578.04)	641.91	(842.15)	95.44	(457.68)
	(d) Employee benefits expense	231.52	198.39	142.44	429.91	295.94	561.26
	(e) Finance costs	65.07	44.97	54.68	110.04	88.24	171.67
	(f) Depreciation and amortisation expense	21.12	20.35	21.85	41.47	41.91	89.45
	(g) other expenses	569.74	361.66	415.86	931.40	710.13	1384.75
	Total Expenses	1383.13	547.41	1569.88	1930.54	1906.79	3066.21
V	Profit before exceptional items and tax(III-IV)	66.63	33.27	81.15	99.90	97.71	100.14
VI	Exceptional items-income/(expenses)	-	-	-	-	-	-
VII	Profit before tax (V+VI)	66.63	33.27	81.15	99.90	97.71	100.14
VIII	Tax expense:						
	a) Current tax	5.00	5.00	14.00	10.00	17.00	30.29
	b) Less MAT Credit	-	-	-	0.00	-	(12.54)
	c) Deferred tax	-	-	-	0.00	-	0.60
	d) Taxation pertaining to earlier year	-	-	-	-	-	-
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	61.63	28.27	67.15	89.90	80.71	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)	61.63	28.27	67.15	89.90	80.71	81.79
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	-	-	-	-	-	-
	B) (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	-	-	-	-	-	6.19
XV	Total Comprehensive Income for the period (XIII+XIV)	61.63	28.27	67.15	89.90	80.71	87.98
XVI	Earnings per equity share (of Rs. 10/-each) (not annualised)	1.83	0.84	2.00	2.67	2.40	2.62
	Basic and diluted earning per share(face value of Rs. 10/- each)*						
	*Not annualised						
PART II							
A	Particulars of Share Holding						
1	Public Shareholding						
	Number of equity shares	878340	878340	878274	878340	878274	878340
	Percentage of shareholding	26.12	26.12	26.12	26.12	26.12	26.12
2	Promoters and Promotor group shareholding						
	(a) Pledged/Encumbered						
	Number of Shares	-	-	-	-	-	-
	Percentage of shares (as a % of the total shareholding of promoters & 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	2484526	2484460
	Percentage of shares (as a % of the total shareholding of promoters & Promotor group)	73.88	73.88	73.88	73.88	73.88	73.88
	Percentage of shares (as a % of the total share capital of the company)						
		100.00	100.00	100.00	100.00	100.00	100.00
B	Particulars of Investor Complaints						
	Pending at the beginning of the quarter						
	Received during the quarter						
	Disposed of during the quarter						
	Remaining unresolved at the end of the quarter						

Notes:-

- The Standalone Financial Results have been prepared in accordance with principles of Indian Accounting Standards (IndAS) as specified by ICAI and section 133 of the Companies Act, 2013
- The above results have been reviewed by the audit committee and approved by the board of directors at their meeting held on 14.11.2024
- The company operates in only one Business Segment that is manufacturing of Knitted Garments.
- Prior period comparatives have been regrouped/reclassified wherever necessary to conform to the presentation in the current period



For York Exports Limited

(Signature)
 (Ashwani Dhanraj)
 Mg. Director

DIN: 00264986

Place: Ludhiana
 Date: 14th. November, 2024



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YORK EXPORTS LTD.

MANUFACTURER - EXPORTER

CIVIL LINES, LUDHIANA - 141 001. (INDIA)

Phones : 2448001 - 2 - 3
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Standalone Statement of Assets and Liabilities As At 30.09.2024

Particulars	(Rs.in Lakhs)	
	As At 30th.Sept,2024 Audited	As At 31st.March,2024 Audited
A Non-current assets		
1 a) Property, Plant and Equipment		
i) Property, Plant and Equipment	793.76	804.49
ii) Intangibal eAssets	0	0
b) Capital Work in Progress	0	0
c) Financial Assets		
i) Investments	41.03	41.03
iii) Other Financial Assets	0	0
d) Other Non current assets	7.43	5.61
Total Non-Current Assets	842.22	851.13
2 Current Assets		
a) Inventories	3061.09	2075.38
b) Financial Assets		
i) Trade receivable	991.13	227.09
ii) Cash and Cash equivalents	71.79	29.52
iv) Loans	2.59	0.90
c) Current tax Assets (Net)	19.65	17.93
d) Other current assets	274.56	220.05
Total Current Assets	4420.81	2570.87
TOTAL ASSETS	5263.03	3422.00
B EQUITY AND LIABILITIES		
1 Equity		
a) Equity Share Capital	336.28	336.28
b) Other Equity	800.88	710.98
Total Equity	1137.16	1047.26
2 Liabilities		
Non-Current Liabilities		
a) Financial Liabilities		
i) Borrowings	348.95	385.95
ii) Deferred tax Liabilities	0.00	0.60
b) Provisions	41.57	41.57
Total Non-Current Liabilities	390.52	428.12
3 Current Liabilities		
a) Financial Liabilities		
i) Borrowings	2654.61	1461.87
ii) Trade Payables	849.95	254.72
b) Other Current Liabilities	220.79	212.28
c) Provisions	10.00	17.75
Total Current Liabilities	3735.35	1946.62
Total Equity and Liabilities	5263.03	3422.00

PLACE: LUDHIANA
DATE : 14.11.2024

For YORK EXPORTS LTD.

Manoj Kumar
Managing Director

CHANGING LIVES THROUGH ENTERPRISE

REGD. OFFICE : D-6, DIWAN SHREE APARTMENTS, 30 FERROZESHAH ROAD, NEW DELHI-110 001.

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STANDALONE CASH FLOW STATEMENT FOR THE QUARTER & SIX MONTHS ENDED 30.09.2024

	(Rs. In Lacs)	
	30.09.2024 Rs	2023-2024 Rs
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Income Tax	99.90	100.14
Adjustment for:		
Depreciation and amortisation expense	41.47	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
Interest Cost	110.04	171.67
Share Based Payment to Employees	0.00	0.00
Loss on assets held for sale	0.00	0.00
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	251.41	359.85
Adjustments for:		
Decrease/(Increase) in Inventories	(985.71)	(482.84)
Decrease/(Increase) Trade receivables	(764.04)	(146.54)
Decrease/(Increase) in Current Loans	(1.69)	(0.33)
Decrease/(Increase) in other Current Assets	(1.72)	11.26
Decrease/(Increase) in Current Assets	(54.52)	(1.06)
Decrease/(Increase) in Non Current Loans	0.00	0.00
Decrease/(Increase) in other Financial Assets	0.00	0.00
Decrease/(Increase) in other Non Current Assets	(1.83)	(1.60)
(Decrease)/Increase in Trade Payable	595.23	43.54
(Decrease)/Increase in Current Borrowing	1203.14	321.73
(Decrease)/Increase in Other Current Liabilities	8.51	87.72
(Decrease)/Increase in Current Liabilities & Provisions	0.00	9.97
Cash flow before taxation & extra ordinary items	248.78	201.70
Deduct Tax Paid	18.34	19.06
Cash flow before extra ordinary items	230.44	182.64
Net Cash generated from operating activities (A)	230.44	182.64
B CASH FLOW FROM INVESTING ACTIVITIES		
Investment	0.00	0.00
Acquisition of property, plant and equipment and other intangible assets	(30.73)	(395.13)
Proceeds from property, plant and equipment and other intangible assets	0.00	43.06
Proceeds from assets held for sale	0.00	0.00
Taxes Paid on sale of assets held for sale	0.00	0.00
Movement in current deposit accounts	0.00	0.00
Movement in non current deposit accounts	0.00	0.00
Interest/Dividend Received	0.00	0.18
(Acquisition of)/ proceeds from current investments	0.00	0.00
Net cash (used in)/generated from Investing Activities (B)	(30.73)	(351.87)
C CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of share capital (including premium)	0.00	0.00
Repayment of Long Term Borrowings	(47.40)	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	(110.04)	(171.67)
Net Cash (used in) financing activities (C)	(157.44)	(42.58)
Net decrease/increase in cash & cash equivalents (A+B+C)	42.27	(211.81)
Cash & Cash equivalent as at (Opening Balance)	29.52	241.33
Cash & Cash equivalent as at (Closing Balance)	71.79	29.52

PLACE: LUDHIANA

DATE : 14.11.2024

For YORK EXPORTS LTD.

[Signature]
Managing Director

CHANGING LIVES THROUGH ENTERPRISE

REGD. OFFICE : D-6, DIWAN SHREE APARTMENTS, 30 FERROZESHAH ROAD, NEW DELHI-110 001.

Website : www.yorkexports.in CIN : L74899DL1983PLCO15416



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 and half year ended September 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 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.
4. Based on our review conducted as stated 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



Place: Ludhiana
Date: November 14, 2024

UDIN: 24013791BKGTLS6536

YORK EXPORTS LIMITED

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

Statement of Consolidated Unaudited Financial Results for the Quarter & Half Year Ended 30th. September, 2024

PART I		(Rs. in Lakhs)					
Sr.No.	Particulars	For the Quarter ended			For the Half Year ended		For the Year ended
		30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (audited)
I	Revenue from operations	1449.13	580.02	1650.41	2029.15	2003.44	3157.05
II	Other Income	0.63	0.66	0.62	1.29	1.06	9.30
III	Total Revenue(1+2)	1449.76	580.68	1651.03	2030.44	2004.50	3166.35
IV	Expenses						
	(a) cost of material consumed	218.83	410.20	223.29	629.03	572.16	856.48
	(b) Purchase of stock-in-trade	540.96	89.88	69.85	630.84	102.97	460.28
	(c) Changes in inventories of finished goods, work-in-progress and stock-in trade	(264.11)	(578.04)	641.91	(842.15)	95.44	(457.68)
	(d) Employee benefits expense	231.52	198.39	142.44	429.91	295.94	561.26
	(e) Finance costs	65.07	44.97	54.68	110.04	88.24	171.67
	(f) Depreciation and amortisation expense	21.12	20.35	21.85	41.47	41.91	89.45
	(g) other expenses	569.74	361.66	415.86	931.40	710.13	1384.75
	Total Expenses	1383.13	547.41	1569.88	1930.54	1906.79	3066.21
V	Profit before exceptional items and tax(III-IV)	66.63	33.27	81.15	99.90	97.71	100.14
VI	Share of Profit / (Loss) of Associate	(4.96)	(11.86)	2.63	(16.82)	9.94	(54.62)
VII	Profit before tax (V+VI)	61.67	21.41	83.78	83.08	107.65	45.52
VIII	Tax expense:						
	a) Current tax	5.00	5.00	14.00	10.00	17.00	30.29
	b) Current tax						(12.54)
	c) Current tax						0.60
	d) Taxation pertaining to earlier year						-
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	56.67	16.41	69.78	73.08	90.65	27.17
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)	56.67	16.41	69.78	73.08	90.65	27.17
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	-	-	-	-	-	-
	B) (i) items that will not be reclassified to profit or loss	-	-	-	-	-	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)	56.67	16.41	69.78	73.08	90.65	33.36
	(Comprising Profit/(loss) and Other Comprehensive Income for the period)						
XVI	Earnings per equity share (of Rs. 10/- each) (not annualised)	1.69	0.49	2.08	2.17	2.70	0.99
	Basic and diluted earning per share(face value of Rs. 10/- each)*						
	*Not annualised						
PART II							
A	Particulars of Share Holding						
1	Public Shareholding						
	Number of equity shares	878340	878340	878274	878340	878274	878340
	Percentage of shareholding	26.12	26.12	26.12	26.12	26.12	26.12
2	Promoters and Promotor group shareholding						
	(a) Pledged/Encumbered	-	-	-	-	-	-
	Number of Shares	-	-	-	-	-	-
	Percentage of shares (as a % of the total shareholding of promoters & Promotor group)	-	-	-	-	-	-
	Percentage of shares (as a % of the total share capital of the company)	-	-	-	-	-	-
	(b) Non Encumbered	2484460	2484460	2484526	2484460	2484526	2484460
	Number of Shares	73.88	73.88	73.88	73.88	73.88	73.88
	Percentage of shares (as a % of the total shareholding of promoters & Promotor group)	73.88	73.88	73.88	73.88	73.88	73.88
	Percentage of shares (as a % of the total share capital of the company)	100.00	100.00	100.00	100.00	100.00	100.00
B	Particulars of Investor Complaints						
	Pending at the beginning of the quarter			Quarter ended 30.09.2024			
	Received during the quarter			Nil			
	Disposed of during the quarter			Nil			
	Remaining unresolved at the end of the quarter			Nil			

Notes:-

- 1 The Consolidated Financial Results have been prepared in accordance with principles of Indian Accounting Standards (IndAS) 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 14.11.2024
- 3 The company operates in only one Business Segment that is manufacturing of Knitted Garments.
- 4 Prior period comparatives have been regrouped/reclassified wherever necessary to conform to the presentation in the current period

Place: Ludhiana
Date: 14th. November, 2024

For York Exports Limited

(Signature)
Ashwani Dhawan
Mg. Director
DIN: 00264986



York

Phones : 2448001 - 2 - 3
E-mail : admin@yorkexports.in

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

Consolidated Statement of Assets and Liabilities As At 30.09.2024

Particulars	(Rs.in Lakhs)	
	As At 30th.Sept,2024	As At 31st.March,2024
	Audited	Audited
A Non-current assets		
1 a) Property, Plant and Equipment		
i) Property, Plant and Equipment	793.76	804.49
ii) Intangibal eAssets	0	0
b) Capital Work in Progress	0	0
c) Financial Assets		
i) Investments	541.96	558.77
ii) Loans	7.43	5.61
iii) Other Financial Assets	0	0
d) Other Non current assets	0.00	0.00
Total Non-Current Assets	1343.15	1368.87
2 Current Assets		
a) Inventories	3061.09	2075.38
b) Financial Assets		
i) Trade receivable	991.13	227.09
ii) Cash and Cash equivalents	71.79	29.52
iii) Loans	2.59	0.90
c) Current tax Assets (Net)	19.65	17.93
d) Other current assets	274.56	220.05
Total Current Assets	4420.81	2570.87
TOTAL ASSETS	5763.96	3939.74
B EQUITY AND LIABILITIES		
1 Equity		
a) Equity Share Capital	336.28	336.28
b) Other Equity	1301.81	1228.72
Total Equity	1638.09	1565.00
2 Liabilities		
Non-Current Liabilities		
a) Financial Liabilities		
i) Borrowings	348.95	385.95
ii) Deferred tax Liabilities	0.00	0.60
b) Provisions	41.57	41.57
Total Non-Current Liabilities	390.52	428.12
3 Current Liabilities		
a) Financial Liabilities		
i) Borrowings	2654.61	1461.87
ii) Trade Payables	849.95	254.72
b) Other Current Liabilities	220.79	212.28
c) Provisions	10.00	17.75
Total Current Liabilities	3735.35	1946.62
Total Equity and Liabilities	5763.96	3939.74

PLACE: LUDHIANA
DATE : 14.11.2024

For YORK EXPORTS LTD.

[Signature]
Managing Director/Director

CHANGING LIVES THROUGH ENTERPRISE

REGD. OFFICE : D-6, DIWAN SHREE APARTMENTS, 30 FERROZESHAH ROAD, NEW DELHI-110 001.
Website : www.yorkexports.in CIN : L74899DL1983PLCO15416



Phones : 2448001 - 2 - 3
E-mail : admin@yorkexports.in

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

CONSOLIDATED CASH FLOW STATEMENT FOR THE QUARTER & SIX MONTHS ENDED 30.09.2024

	(Rs. In Lacs)	
	30.09.2024	2023-2024
	Rs	Rs
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Income Tax	83.08	45.52
Adjustment for:		
Depreciation and amortisation expense	41.47	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
Interest Cost	110.04	171.67
Share Based Payment to Employees	0.00	0.00
Loss on assets held for sale	0.00	0.00
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	234.59	305.23
Adjustments for:		
Decrease/(Increase) in Inventories	(985.71)	(482.84)
Decrease/(Increase) Trade receivables	(764.04)	(146.54)
Decrease/(Increase) in Current Loans	(1.69)	(0.33)
Decrease/(Increase) in other Current Assets	(1.72)	11.26
Decrease/(Increase) in Current Assets	(54.52)	(1.06)
Decrease/(Increase) in Non Current Loans	0.00	0.00
Decrease/(Increase) in other Financial Assets	0.00	0.00
Decrease/(Increase) in other Non Current Assets	(1.83)	(1.60)
(Decrease)/Increase in Trade Payable	595.23	43.54
(Decrease)/Increase in Current Borrowing	1203.14	321.73
(Decrease)/Increase in Other Current Liabilities	8.51	87.72
(Decrease)/Increase in Current Liabilities & Provisions	0.00	9.97
Cash flow before taxation & extra ordinary items	231.96	147.08
Deduct Tax Paid	18.34	19.06
Cash flow before extra ordinary items	213.62	128.02
Net Cash generated from operating activities (A)	213.62	128.02
B CASH FLOW FROM INVESTING ACTIVITIES		
Investment	16.82	54.62
Acquisition of property, plant and equipment and other intangible assets	(30.73)	(395.13)
Proceeds from property, plant and equipment and other intangible 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
Movement in current deposit accounts	0.00	0.00
Movement in non current deposit accounts	0.00	0.00
Interest/Dividend Received	0.00	0.18
(Acquisition of)/ proceeds from current investments	0.00	0.00
Net cash (used in)/generated from Investing Activities (B)	(13.91)	(297.25)
C CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of share capital (including premium)	0.00	0.00
Repayment of Long Term Borrowings	(47.40)	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	(110.04)	(171.67)
Net Cash (used in) financing activities (C)	(157.44)	(42.58)
Net decrease/increase in cash & cash equivalents (A+B+C)	42.27	(211.81)
Cash & Cash equivalent as at (Opening Balance)	29.52	241.33
Cash & Cash equivalent as at (Closing Balance)	71.79	29.52

PLACE: LUDHIANA
DATE : 14.11.2024

For YORK EXPORTS LTD.


Managing Director

CHANGING LIVES THROUGH ENTERPRISE

REGD. OFFICE : D-6, DIWAN SHREE APARTMENTS, 30 FERROZESHAH ROAD, NEW DELHI-110 001.

Website : www.yorkexports.in CIN : L74899DL1983PLCO15416



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 and half year ended September 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 of the other auditors 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.





NANDA & BHATIA

Chartered Accountants
RED CROSS BHAWAN, 1ST.FLOOR,
MALL ROAD, LUDHIANA- 141001
Phone: 91-0161-5011554
Email: nandabhatia47@yahoo.com

6. We have reviewed the interim financial results of one Associate included in the consolidated unaudited financial results, whose interim financial results reflect total assets of Rs.993.56 Lacs as at September 30, 2024 total revenues of Rs.04.13 Lacs for the quarter and half year ended September 30, 2024, respectively, total net profit/(loss) after tax of Rs.(33.81) Lacs for the quarter and half year ended September 30, 2024, and net cash flows of Rs.(0.26) Lacs for the half year ended September 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)



(A.C.Bhatia)
Partner
Membership No.013791

Place: Ludhiana
Date: November 14, 2024

UDIN: 24013791BKGTLT7558