



# YAMINI INVESTMENTS COMPANY LTD.

(CIN: L67120MH1983PLC029133)

Regd. Off.: D-215, CRYSTAL PLAZA, OPP. INFINITY MALL, NEW LINK ROAD, ANDHERI (W), MUMBAI- 400 053

Tel.: 022-40164455; E-mail ID:yaminiinvestments@gmail.com; Website:www.yaminiinvestments.com

Date: 14<sup>th</sup> November, 2022

To, Compliance Department Metropolitan Stock Exchange of India Limited Vibgyor Towers, 4th floor, Plot No C 62, G - Block, Opp. Trident Hotel, Bandra Kurla Complex, Bandra (E), Mumbai – 400 098	To, The Calcutta Stock Exchange Limited 7, Lyons Range, Kolkata- 700 001	To, The Bombay Stock Exchange Limited, PJ Towers, Dalal Street Mumbai- 400 001
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**Sub: Unaudited Financial result for the quarter ended 30.09.2022**

*BSE Scrip Code: 540135 Scrip Id: YAMNINV*

Dear Sir,

This is to inform you that Pursuant to Regulation 33 of SEBI (Listing Obligation & Disclosure Requirement) Regulation 2015, the Board of Directors of the company at their meeting held on 14<sup>th</sup> November, 2022, have approved the Unaudited Financial Results of the company for the quarter ended 30<sup>th</sup> September, 2022.

1. Approved the Unaudited Financial Results (Standalone) for the Quarter ended on 30<sup>th</sup> September, 2022 as recommended by the Audit committee.
2. Auditor's Limited Review Report in the prescribed format issued by the Statutory Auditor of the Company also attached herewith

Please take the same on your record and acknowledge the receipt of the same.

Thanking You.  
Yours Faithfully,

For Yamini Investments Company Limited

*Kalpana Agarwala*  
Kalpana Agarwala  
Company Secretary  
M. No: 61351





**Independent Auditors' Limited Review Report on quarterly unaudited standalone financial results of Yamini Investments Company Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Review Report to  
The Board of Directors,  
**Yamini Investments Company Limited**  
D-215, Crystal Plaza  
Opposite Infinity Mall  
New Link Road, Andheri West  
Mumbai-400053

1. We have reviewed the accompanying statement of unaudited financial results of **Yamini Investments Company Limited** ("the Company") for the quarter and half year ended September, 30<sup>th</sup>, 2022 (the "Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

This Statement which is the responsibility of the Company's Management and approved by the 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 ("the Act") read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

2. We conducted our review 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 Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

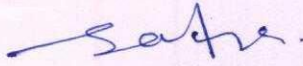
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*Sahu*

3. 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 recognised 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 S S R V & Associates  
Chartered Accountants  
ICAI Firm Registration: 135901W



Satyendra Sahu  
Partner  
Membership Number: 126823

Place of Signature: Mumbai  
Date: 14<sup>th</sup> November, 2022

UDIN : 22126823BDBZTE6681

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**STATEMENT OF UNAUDITED FINANCIAL RESULT FOR QUARTER AND HALF YEAR ENDED ON 30TH SEPT. 2022**

(Rupees in Lakh except EPS)

	Particulars	Quarter ended			Half year ended		Year ended
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		30-09-2022	30-06-2022	30-09-2021	30-09-2022	30-09-2021	31-03-2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue From Operations	118.75	-	87.88	118.75	87.88	304.31
II	Other Income	13.83	25.010	8.80	38.84	29.61	209.51
III	Total Income (I+II)	132.58	25.010	96.68	157.59	117.49	513.82
IV	<b>EXPENSES</b>						
	Cost of materials consumed		-				-
	Purchases of Stock-in-Trade	98.82	8.11	83.25	106.93	83.25	418.76
	Changes in inventories of finished goods, Stock-in-Trade and work-in-progress						23.69
	Employee benefits expense	4.01	2.140	3.85	6.15	5.82	15.32
	Depreciation and amortization expense	-	-	0.81	-	1.61	3.21
	Other expenses	5.30	7.770	5.73	13.07	11.76	24.51
	Total expenses (IV)	108.13	18.020	93.64	126.15	102.44	485.49
V	Profit/(loss) before exceptional items and tax (I- IV)	24.45	6.990	3.04	31.44	15.05	28.33
VI	Exceptional Items	-	-	-			-
VII	Profit/(loss) before tax (V-VI)	24.45	6.990	3.04	31.44	15.05	28.33
VIII	Tax expense:						
	(1) Current tax	6.34	1.830	0.79	8.17	3.91	7.75
	(2) Deferred tax	-	-	-			-0.38
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	18.11	5.160	2.25	23.27	11.14	20.96
X	Profit/(loss) from discontinued operations						-
XI	Tax expense of discontinued operations						-
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	18.11	5.160	2.25	23.27	11.14	20.96
XIII	Profit/(loss) for the period (IX+XII)	18.11	5.160	2.25	23.27	11.14	20.96
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 be reclassified to profit or loss	-	-	-			-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-			-
XV	Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	18.11	5.160	2.25	23.27	11.14	20.96
XVI	Earnings per equity share (for continuing operation):						
	(1) Basic	0.00344	0.00098	0.00043	0.00443	0.00212	0.00399
	(2) Diluted	0.00344	0.00098	0.00043	0.00443	0.00212	0.00399
XVII	Earnings per equity share (for discontinued operation):						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
XVIII	Earnings per equity share (for discontinued & continuing operations)						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-

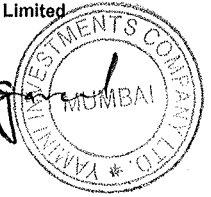


Note:	
1	The above Unaudited financial results were reviewed by Audit Committee and approved by the Board of Directors in their meeting held on 14/11/2022
2	The previous period figures have been regrouped wherever necessary.
3	The Statutory auditors of the Company have carried out a "Auditor Report" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.
4	The Company has adopted Indian Accounting standards (Ind AS) with effect from 01 <sup>st</sup> April, 2017 and accordingly, 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
5	The above results for the quarter & half year ended 30th September, 2022 along with Auditor Report has been approved by the Board of Directors of the Company.
6	The Company's / Group's operations and revenue were impacted on account of disruption in economic activity due to Covid-19. The management believes that the overall impact of the pandemic is short term and temporary in nature and is not likely to have any significant impact on the recoverability of the carrying value of its assets and the future operations. The management is closely monitoring the developments and possible effects that may result from the pandemic on its financial condition, liquidity and operations and is actively working to minimize the impact of this unprecedented situation.

Place: Mumbai  
Date: 14/11/2022

For Yamini Investments Company Limited

Vandana Agarwal  
Director  
DIN NO. 2347593



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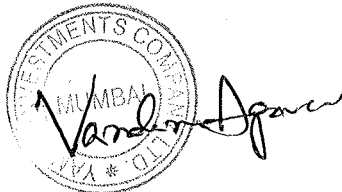
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## Statement of Assets and Liabilities for Company

( Rs. in Lakh)

Standalone / Consolidated Statement of Assets and Liabilities		As at 30th Sep 2022	As at 31st Mar 2022
Particulars		(Unaudited)	(Audited)
<b>A ASSEST</b>			
<b>1 Non-current assets</b>			
(a) Property, plant and equipment		0.33	0.33
(b) Capital work-in -progress		-	-
( C) Goodwill		-	-
(c) other Intengible assets		-	-
(d) Intengible assets under development		-	-
(e) Investments in subsidiary, joint ventures and associate		-	-
(f) Non- current Financial Assets		-	-
(i) Non-current Investments		-	-
(ii) Non-current Trade receivables		-	-
(iii) Non-current Loans		-	-
(iv) Other Non-current financial assests		-	-
<b>Total non-current financial assets</b>		0.33	0.33
(g) Defferred tax assets (net)		3.21	3.21
(h) Other non-current assets		-	-
<b>Total non-current assets</b>		<b>3.54</b>	<b>3.54</b>
<b>2 Current Assets</b>			
(a) Inventories		12.79	12.79
(b) Current financial assets		-	-
(i) Current Investments		2,400.00	2,400.00
(ii) Trade receivables		532.20	304.31
(iii) Cash and cash equivalentents		0.07	0.12
(iv) Bank Balance other than cash and cahs equivalentents		0.35	7.19
(v) Current Loans		3,908.99	4,039.32
(vi) Other current financial assets		11.04	11.04
<b>Total current financial assets</b>		<b>6,865.44</b>	<b>6,774.77</b>
( c) Current tax assets (net)		-	-
(d) Other current financial assets		-	-
<b>Total Current assets</b>		<b>6,865.44</b>	<b>6,774.77</b>
Non-current assets classified as held for sale Regulatory deferral 3 account debit balance and related deferred tax Assets		-	-
<b>Total Assets</b>		<b>6,868.98</b>	<b>6,778.31</b>

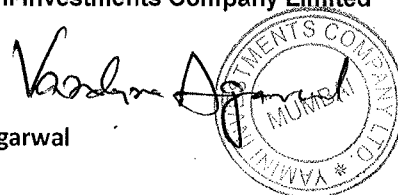


<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>EQUITY</b>		
	Equity attributable to owner of parent		
	(a) Equity share Capital	5,257.26	5,257.26
	(b) Other equity	1,493.72	1,470.45
	<b>Total Equity attributable to owner of parent</b>	<b>6,750.98</b>	<b>6,727.71</b>
	(c) Non controlling interest	-	-
	<b>Total Equity</b>	<b>6,750.98</b>	<b>6,727.71</b>
<b>2</b>	<b>LIABILITIES</b>		
	<b>Non-current liabilities</b>		
	<b>(a) Non-current financial liabilities</b>		
	(i) Borrowings	-	-
	(ii) Trade Payables	-	-
	(iii) Other non-current financial liabilities	-	-
	<b>Total non-current liabilities</b>	<b>-</b>	<b>-</b>
	(b) Provisions	-	-
	(c) Deferred tax liabilities (net)	-	-
	(d) Deferred government grants	-	-
	(e) Other non-current liabilities	-	-
	<b>Total non-current liabilities</b>	<b>-</b>	<b>-</b>
<b>3</b>	<b>Current liabilities</b>		
	<b>(a) Current Financial liabilities</b>		
	(i) Borrowings	-	-
	(ii) Trade paybles	93.46	36.92
	(iii) Other current financial liabilities	-	-
	<b>Total current financial liabilities</b>	<b>93.46</b>	<b>36.92</b>
	(b) Other current liabilities	12.95	5.93
	(c) provisions	15.92	7.75
	(e) Current tax liabilities (Net)	(4.33)	-
	(f) Deferred government grants	-	-
	<b>Total current liabilities</b>	<b>24.54</b>	<b>13.68</b>
	Liabilities directly associated with assets in disposal group classified as held for sale	-	-
<b>4</b>	Regulatory deferral account credit balance and related deferred <b>5</b> tax liability	-	-
	<b>Total liabilities</b>	<b>118.00</b>	<b>50.60</b>
	<b>Total Equity and Liabilities</b>	<b>6,868.98</b>	<b>6,778.31</b>

For Yamini Investments Company Limited

Place: Kolkata  
Date:14/11/2022

Vandana Agarwal  
Director  
DIN NO. 2347593



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## Statement of Cash flow of the Company

	For the year ended 30th Sep 2022 (Rupees)	For the year ended 31st March, 2022 (Rupees)
<b><u>CASH FLOW FROM OPERATING ACTIVITIES</u></b>		
Net profit before tax and after extra- ordinary items (As per profit & loss account)	31.44	28.33
Adjustments for items not included	-	3.21
<b><u>Operating Profit before working capital changes</u></b>	31.44	31.54
<b><u>Working capital adjustments: -</u></b>		
(Increase)/ decrease in current loans and advances	130.33	(44.62)
(Increase)/ decrease in Trade receivables	(227.89)	(304.21)
(Increase)/ decrease in inventories		23.69
(Increase)/ decrease in Other Current Assets		(0.50)
Increase/ (decrease) in Trade Payables	56.54	-
Increase/ (decrease) in other current liabilities	2.69	(91.85)
<b><u>Cash generated from operations</u></b>	(6.89)	(385.95)
Direct Taxes Paid	-	7.03
<b>Net cash flow from operating activities (A)</b>	<b>(6.89)</b>	<b>(392.98)</b>
<b><u>CASH FLOW FROM INVESTING ACTIVITIES</u></b>		
Proceed from sale(purchase) of investments		372.26
(Increase)/decrease in capital expenditure		-
(Increase)/decrease in fixed assets	-	-
<b>Net cash flow from investing activities (B)</b>	<b>-</b>	<b>372.26</b>
<b><u>CASH FLOW FROM FINANCING ACTIVITIES</u></b>		
Proceeds from issue of equity shares	-	-
Share Application Money received(refund)	-	-
<b>Net cash flow from financing activities (C)</b>	<b>-</b>	<b>-</b>
<b>Net cash flow during the year (A + B + C)</b>	<b>(6.89)</b>	<b>(20.72)</b>
Add: Opening cash and cash equivalents	7.31	28.03
<b>Closing cash and cash equivalents</b>	<b>0.42</b>	<b>7.31</b>
<b>Components of cash and cash equivalents</b>		
Cash in hand	0.07	0.12
Deposit with banks in current accounts	0.35	7.19
<b>Toal cash and cash equivalents</b>	<b>0.42</b>	<b>7.31</b>

