



Date: 25th May, 2024

To,
The Manager,
Department of Corporate Services,
BSE Limited,
Phiroze Jeejeebhoy Towers, Dalal Street,
Mumbai-400 001

Sub: Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 - Audited Standalone Financial Results for the Quarter and Year ended 31st March, 2024.

Scrip Code: 538521

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors at their Meeting held on 25th May, 2024 considered and approved the Audited Standalone Financial Results of the Company for Quarter and Year ended 31st March, 2024.

A copy of the said Audited Standalone Financial Results together with the Auditors Report for the Quarter and Year ended 31st March, 2024 are enclosed herewith as Annexure.

Further, pursuant to the provisions of Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the declaration of Unmodified Opinion by the Chairman & Managing Director and Chief Financial Officer of the Company, in respect of the Audited Standalone and Consolidated Financial Results of the Company for the Financial Year ended 31st March, 2024 is enclosed.

The meeting of the Board commenced at 03:00 P.M. and concluded at 06. 35PM. This is for your kind information and record.

Thanking You

Yours Faithfully

For Yaan Enterprises Limited

RANJITH Digitally signed by
RANJITH SOMAN
SOMAN Date: 2024.05.25
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Ranjith Soman

Managing Director

YAAN ENTERPRISES LTD

(Formerly known as Crown Tours Ltd)

Yaan Enterprises Limited

(Formerly known as 'CROWN TOURS LIMITED')

Regd. Office:- Shop-10, PL-22 Lakhani's Dolphin, SEC-13, New Panvel Navi Mumbai, Raigarh, Maharashtra-410206

CIN:L63040MH1989PL, Website: www.yaanenterprises.com,

e-mail: finance@yaanenterprises.com

Statement of Audited Financial Results for the Quarter and Year ended 31st March, 2024

(Rs in Lakhs except per share data)

Particulars	Quarter Ended			Year Ended	Year Ended
	31/03/2024	31/12/2023	31/03/2023	31/03/2024	31/03/2023
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1 Revenue from Operations	191.27	252.82	115.14	498.30	245.30
2 Other Income	1.59	1.24	0.35	4.68	1.47
3 Total Revenue (1 + 2)	192.87	254.06	115.48	502.99	246.77
4 Expenses					
Cost of Sales	82.72	177.27	90.86	295.18	191.64
Changes in inventories of stock-in-trade	64.31	33.18	13.94	97.49	13.94
Finance Cost	1.23	1.06	0.31	3.94	0.96
Employee benefits expense	3.35	3.30	2.31	12.20	14.47
Depreciation and amortisation expense	1.88	0.39	0.41	3.10	1.63
Other expenses	5.87	9.41	3.59	23.57	17.25
Total expenses	159.36	224.61	111.42	435.47	239.90
5 Profit/(Loss) Before Exceptional item and Tax (3-4)	33.51	29.44	4.06	67.51	6.87
6 Exceptional items					
7 Profit/(Loss) Before Tax (5-6)	33.51	29.44	4.06	67.51	6.87
8 Tax expense					
(1) Current Tax	8.16	7.66	(0.73)	17.00	-
(2) Tax Adjustment for earlier year	-	-	-	1.07	-
(3) Deferred Tax	0.18	0.16	0.34	0.41	0.58
Total Tax Expenses	8.34	7.82	(0.39)	18.48	0.58
9 Profit / (Loss) from continuing operations (7 - 8)	25.17	21.63	4.45	49.03	6.30
10 Profit / (Loss) from discontinuing operations					
11 Tax expense of discontinuing operations					
12 Profit/(loss) from Discontinuing operations (after tax)					
13 Profit (Loss) for the period (9+12)	25.17	21.63	4.45	49.03	6.30
14 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					
Total Other Comprehensive Income (net of tax)					
15 Total Comprehensive Income for the period (13+14) (Comprising profit/(loss) and other Comprehensive Income for the period)	25.17	21.63	4.45	49.03	6.30
16 Paid up equity share capital (Face value of Share Rs 10/- each)	310.00	310.00	310.00	310.00	310.00
17 Other equity excluding revaluation reserves				100.91	51.88
18 Earnings per equity share (for discontinued & continuing operations) of face value of Rs. 10 each					
(a) Basic	0.81	0.70	0.14	1.58	0.20
(b) Diluted	0.81	0.70	0.14	1.58	0.20

Notes:

- 1 The above audited financial result for the quarter and year ended 31st March, 2024 were reviewed by the Audit Committee and approved by the Board Of directors at their meeting held on 25th May, 2024.
- 2 The above result have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under section 133 of the Companies Act 2013, Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 read with circular dated 5th July, 2016 and other recognized accounting practices and policies to the extent applicable.
- 3 The certificate of CFO in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in respect of the above results has been placed before the Board of Directors.
- 4 The figures for the quarter ended 31st March, 2024 and 31st March, 2023 as reported in the financial result, are the balancing figures between the audited financial result for the full financial year and the unaudited published financial result for the nine months ended 31st December, 2023 and 31st December, 2022 respectively.
- 5 As per Indian Accounting Standard 108 'Operating Segments', the Company has reported "Segment Information", as described below:
 - a) Travels & Tourism
 - b) Jewellery & Gems
 - c) Construction

**For and on Behalf of the Board of
Yaan Enterprises Limited
Formerly Known as 'Crown Tours Limited**

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RANJITH SOMAN
Date: 2024.05.25
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SOMAN
RANJITH SOMAN
Managing Director
DIN: 01714430

PLACE : MUMBAI
DATE : 25.05.2024

Yaan Enterprises Limited
(Formerly known as 'CROWN TOURS LIMITED')

Regd. Office:- Shop-10, PL-22 Lakhani's Dolphin, SEC-13, New Panvel Navi Mumbai, Raigarh , Maharashtra-410206 CIN:L63040MH1989PL , Website:
www.yaanenterprises.com,
e-mail: finance@yaanenterprises.com

REPORTING OF SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND YEAR ENDED ON 31st March 2024

(Rs in Lakhs)

SI. No.	Particulars	Quarter Ended			Year Ended	Year Ended
		Audited	Unaudited (Reviewed)	Audited	Audited	Audited
		31-Mar-24	31-Dec-23	31-Mar-23	31-Mar-24	31-Mar-23
1	SEGMENT REVENUE (Sales and Other operating income)					
	- Travels & Tourism	13.03	10.73	12.10	45.61	81.67
	- Jewellery & Gems	71.46	36.80	15.00	108.26	15.00
	- Construction	106.79	205.29	88.04	344.44	148.63
	Total	191.28	252.82	115.14	498.31	245.30
	Income from operations	191.27	252.82	115.14	498.30	245.30
2	Segment results before Interest and taxes from each segment					
	- Travels & Tourism	1.02	0.12	(0.11)	1.99	0.67
	- Jewellery & Gems	7.15	3.62	1.06	10.77	1.06
	- Construction	35.96	38.62	9.44	92.76	38.03
	Total	44.14	42.36	10.38	105.53	39.76
	Less: Finance Cost	1.23	1.06	0.31	3.94	3.94
	Add: Other Unallocable income (Net of Unallocable Expenditure)	(9.40)	(11.86)	(6.01)	(34.08)	(28.95)
	Total Profit / (Loss) before Tax	33.51	29.44	4.06	67.51	6.87
3	SEGMENT ASSETS					
	- Travels & Tourism	19.12	9.33	6.47	19.12	6.47
	- Jewellery & Gems	245.49	302.33	335.51	245.49	335.51
	- Construction	21.37	7.21	42.57	21.37	42.57
	Un-allocated	244.27	175.74	51.59	244.27	51.59
	TOTAL	530.25	494.61	436.15	530.25	436.15
4	SEGMENT LIABILITIES					
	- Travels & Tourism	0.00	0.22	2.14	0.00	2.14
	- Jewellery & Gems	-	-	-	-	-
	- Construction	16.93	-	46.36	16.93	46.36
	Un-allocated	513.32	494.39	387.65	513.32	373.30
	TOTAL	530.25	494.61	436.15	530.25	436.15

For and on Behalf of the Board of
Yaan Enterprises Limited
Formerly Known as 'Crown Tours Limited

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Date: 2024.05.25
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RANJITH SOMAN
Managing Director
DIN: 01714430

PLACE : MUMBAI
DATE : 25.05.2024

Yaan Enterprises Limited
CIN: L63040MH1989PLC364261

Audited Standalone Statement of Assets & liabilities as on 31st March, 2024

(Rs in Lakhs)

Particulars		As at 31st March, 2024	As at 31st March, 2023
		Audited	Audited
ASSETS			
Non-Current Assets			
(a) Property, Plant and Equipment		30.50	0.73
(b) Capital work-in-progress		1.13	-
(c) Other Intangible Assets		4.23	4.77
(d) Financial Assets		-	-
(e) Deferred Tax Asset		0.63	1.04
(f) Other non current assets		-	2.91
Current Assets			
(a) Inventories		238.02	335.51
(b) Financial Assets			
(I) Trade Receivable		32.18	42.85
(II) Cash and Cash Equivalents		77.38	35.73
(III) Bank Balances other than above		80.46	
(c) Current Tax Assets (Net)		-	3.14
(d) Other Current Assets		65.73	9.46
		530.25	436.15
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share capital		310.00	310.00
(b) Other Equity		100.91	51.88
Liabilities			
Non Current Liabilities			
(a) Financial Liabilities			-
(I) Borrowings		57.61	17.40
(II) Leased Liabilities		21.33	
(b) Other Non Current Liabilities		16.29	5.18
Current Liabilities			
(a) Financial Liabilities			
(I) Borrowings		-	
(II) Trade payables			
i) Total outstanding dues of micro enterprises and small enterprises		-	
ii) Total outstanding dues of creditors other than micro enterprises and small enterprises		20.51	49.33
(III) Other Current Financial Liabilities			-
(b) Other current liabilities		0.49	2.35
(c) Provisions		-	-
(d) Current Tax Liabilities (Net)		3.11	-
		530.25	436.15

**For and on behalf of the Board of
Yaan Enterprises Limited**

RANJITH SOMAN
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Mr. Ranjith Soman

**Chairman, Managing Director
(DIN:01714430)**

**PLACE : MUMBAI
DATE : 25.05.2024**

Yaan Enterprises Limited
(Formerly known as 'CROWN TOURS LIMITED')
CIN L63040MH1989PLC364261

Statement of Cash Flows

(Rs in Lakhs)

PARTICULARS	For the Year ended 31-03-2024 (Audited)	For the Year ended 31-03-2023 (Audited)
<u>A. CASH FLOW FROM OPERATING ACTIVITIES :</u>		
Net Profit before tax as per Profit & Loss A/c (before Tax Expense)	67.51	6.87
Adjusted for:		
Depreciation	3.10	1.63
Interest on IT refund	(0.13)	(0.09)
Interest Income	(0.51)	
Sundry Balance w/off	-	(0.03)
MAT reversal	-	
Interest on Lease Liability	0.59	
Reversal of Notional Interest Expense	3.35	0.95
Reversal of Notional Interest Income	(4.04)	(1.04)
Lease Rent	(1.80)	
Operating Profit before Working Capital Changes	68.07	8.30
Adjusted for:		
(Increase) / Decrease in Non Financial Other Current Assets	-	(5.39)
(Increase) / Decrease in Inventories	97.49	13.94
(Increase) / Decrease in Trade Receivables	10.67	(42.75)
Increase/(Decrease) in Other Current Asset	(56.28)	-
Increase/(Decrease) in Current Other Liabilities	(1.86)	(1.96)
Increase / (Decrease) in Trade Payables	(28.82)	38.88
Increase / (Decrease) in Provision	-	(1.62)
Total Operating Adjustments	21.20	1.10
Cash Generated from operations	89.27	9.40
Taxes Paid	11.95	0.86
Net cash from operating activities (A)	77.33	8.54
<u>B. CASH FLOW FROM INVESTING ACTIVITIES</u>		
Purchase of Fixed assets	(7.07)	(0.11)
Capital Work-in-progress	(1.13)	
Investment in Bank Deposit	(80.00)	
Interest Income on deposit	0.51	
Purchase of intangible asset	-	-
Net cash from investing activities (B)	(87.68)	(0.11)
<u>C. CASH FLOW FROM FINANCING ACTIVITIES</u>		
Borrowings Taken/(Repaid)	55.00	8.70
Borrowings Repayment received	(3.00)	
Financial expenses	-	
Net cash used in financing activities (C)	52.00	8.70
Net increase/decrease in cash and cash equivalents (A+B+C)	42	17.13
Cash and Cash equivalents at the beginning of the period	35.73	18.60
Cash and Cash equivalents at the close of the period	77.38	35.73
<u>Cash and Cash equivalents includes :-</u>		
Cash and Cash equivalents	77.38	35.73
Current Investment		
CASH AND CASH EQUIVALENT	77.38	35.73

For and on Behalf of the Board of
Yaan Enterprises Limited
Formerly Known as 'Crown Tours Limited

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RANJITH SOMAN
Managing Director
DIN: 01714430

PLACE : MUMBAI

DATE : 25.05.2024



INDEPENDENT AUDITOR'S REPORT

To
The Board of Directors
YAAN ENTERPRISES LIMITED
(Formerly known as 'Crown Tours Limited')

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of standalone financial results of YAAN ENTERPRISES LIMITED (Formerly known as 'Crown Tours Limited') for the quarter and year ended 31st March, 2024 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (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 these financial results:

(i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and

(ii) 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 quarter ended as well as for the year to date results for the period from 1.4.2023 to 31.03.2024

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 Standards are further described in the auditor's responsibilities for the audit of the 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 thereunder, 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.

Management's responsibility for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the annual financial statements. The Company's Management and Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in

10/2/24

accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder 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 design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial result that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, 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 are responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the 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 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 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, but not for the purpose of expressing an opinion on the operating effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors.

10/2/20


- Conclude on the appropriateness of Board of Director's 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 Company's ability to continue as a going concern. 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 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 financial results, including the disclosures, and whether the 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 Matters

The Statement includes the standalone financial results for the quarter ended 31st March, 2024 being the balancing figures between audited figures in respect of the financial year ended 31st March, 2024 and the published unaudited year to date figures upto 31st December, 2023, being the date of the end of the third quarter of the current financial year, which were subject to limited review by us, as required under the Listing Regulations.

For Koshal & Associates

Firm Reg.No.121233W

Koshal Maheshwari

Proprietor

M.No.043746

Place of signature: Mumbai

Date: 25.05.2024

UDIN: 24043746BKFAUL3433





To,
The Manager,
Department of Corporate Services,
BSE Limited,
PhirozeJeejeebhoy Towers,
Dalal Street,
Mumbai-400 001

Scrip Code: 538521

Sub: Declaration in respect of Audit Report with Unmodified Opinion on the Audited Standalone Financial Statements of the Company for the Financial Year ended 31stMarch, 2024 pursuant to Regulation 33(3)(d) of SEBI (LODR), Regulation, 2015 ("Listing Regulations")

Dear Sir/Madam,

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, We hereby declare that Statutory Auditors of the Company, M/s. Koshal & Associates., Chartered Accountants (FRN: 121233W) have issued Audit Report with Unmodified Opinion on the Audited Standalone and Consolidated Financial Statements of the Company for the financial year ended 31st March, 2024, which were approved by the Board of Directors of the Company in their meeting held today i.e. 25thMay, 2024.

Thanking You

Yours Faithfully
For **Yaan Enterprises Limited**

RANJITH SOMAN Digitally signed by
RANJITH SOMAN
Date: 2024.05.25
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Ranjith Soman
Managing Director

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