

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.

Thanking You,
Yours faithfully,
For Yash Trading and Finance Limited

Sadiq Patel
Director
DIN-06911684



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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**


Sadiq Patel
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. Bhatler
Proprietor
Membership No. 016937
UDIN: 24016937BKBYVH9639



Place : Mumbai
Date : 14th November, 2024

Statement of Standalone Unaudited Results for the Quarter ended 30-September-2024

Particulars	3 months ended	3 months ended	3 months ended	Year to date figures for current period ended	Year to date figures for previous period ended	Previous year ended
	30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24
(Refer Notes Below)	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	1	2	3	4	5	6
I Revenue from operations	-	-	-	-	-	-
II Other income	-	-	1.00	-	2.91	2.75
III Total Revenue (I + II)	-	-	1.00	-	2.91	2.75
IV 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	1.08	1.08	2.16
Finance costs	3.00	3.00	3.00	6.00	6.45	12.45
Depreciation and amortization expense	-	-	-	-	-	-
BSE Expenses	0.98	0.96	0.96	1.94	1.92	3.84
Other Office and Administrative Expenses	0.30	0.68	0.78	0.98	1.52	4.23
Total expenses (IV)	4.82	5.18	5.28	10.00	10.97	22.68
V Profit/(loss) before exceptional items and tax (I-IV)	- 4.82	- 5.18	- 4.28	- 10.00	- 8.06	- 19.93
VI Exceptional items	-	-	-	-	-	-
VII Profit before exceptional items and tax (V-VI)	- 4.82	- 5.18	- 4.28	- 10.00	- 8.06	- 19.93
VIII Tax expense						
(1) Current tax	-	-	-	-	-	-
(2) Deferred tax	-	-	-	-	-	-
IX Profit (Loss) for the period from continuing operations (VII-VIII)	- 4.82	- 5.18	- 4.28	- 10.00	- 8.06	- 19.93
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	- 4.28	- 10.00	- 8.06	- 19.93
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	-	-	-	-	-	-
Total Comprehensive Income for the period (XIII+XIV)Comprising Profit (Loss) and Other comprehensive Income for the period)	- 4.82	- 5.18	- 4.28	- 10.00	- 8.06	- 19.93
XVI Earnings per equity share (for continuing operation)						
(1) Basic	- 1.97	- 2.11	- 1.75	- 4.08	- 3.29	- 8.13
(2) Diluted	- 1.97	- 2.11	- 1.75	- 4.08	- 3.29	- 8.13
XVII Earnings per equity share (for discontinued operation)						
(1) Basic	-	-	-	-	-	-
(2) Diluted	-	-	-	-	-	-
XVIII Earning per equity share (for discontinued & continuing operation)						
(1)Basic	- 1.97	- 2.11	- 1.75	- 4.08	- 3.29	- 8.13
(2) Diluted	- 1.97	- 2.11	- 1.75	- 4.08	- 3.29	- 8.13
Weighted number of shares	2,45,000	2,45,000	2,45,000	2,45,000	2,45,000	2,45,000

Notes:

- 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.
- Previous period figures have been rearranged wherever necessary.
- The Company has only one segment.
- These results have been prepared in accordance with SEBI Listing Regulations and SEBI circulars issued from time to time.
- The Result is also available on the Company website i.e. www.yashtradingfinance.com and BSE Ltd. Website i.e. www.bseindia.com
- 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-
- There is no material adjustments made in the results of current quarter which pertain to earlier period.
- Statement of assets and liabilities as at the end of the year is attached.
- There are no changes in accounting policies.
- 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.
- The Company has not changed its name suggesting any new line of business, therefore relevant disclosures not applicable.
- The Company has continued to operate and therefore relevant disclosures not applicable.
- All items of income and expenditure arising out of transactions of exceptional nature, if any, are disclosed.
- Extraordinary items is not applicable therefore relevant disclosures not applicable.
- Revenue of the Company are not subject to material seasonal variations, therefore relevant disclosures not applicable.
- 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.
- No dividend was paid or recommended by the Company, therefore relevant disclosures not applicable.
- 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.
- Statement of Cash Flows for the half year ended is attached.
- 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



YASH TRADING AND FINANCE LIMITED (CIN NUMBER L51900MH1985PLC036794)			
(Rs. in Lakhs)			
Standalone Statement of Assets and Liabilities			
Particulars	As at		As at
	30-Sep-24	31-Mar-24	31-Mar-24
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	-	-	-
(iii) Loans	-	-	-
(i) Deferred tax assets (net)	-	-	-
(j) Other non-current assets	-	-	-
Current assets			
(a) Inventories	-	-	-
(b) Financial Assets	-	-	-
(i) Investments	-	-	-
(ii) Trade receivables	1.92	-	-
(iii) Cash and cash equivalents	4.38	11.98	-
(iv) Bank balances other than (iii) above	-	-	-
(v) Loans	-	-	-
(vi) Others (to be specified)	-	-	-
(c) Current Tax Assets (Net)	-	-	-
(d) Other current assets	0.05	0.05	-
Total Assets	6.35	12.03	
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share capital	24.50	24.50	-
(b) Other Equity	- 126.32	- 116.32	-
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	-	100.90	-
(ii) Trade payables	-	-	-
(iii) Other financial liabilities (other than those specified in item (c))	-	-	-
(b) Other current liabilities	2.17	2.95	-
(c) Provisions	-	-	-
(d) Current Tax Liabilities (Net)	-	-	-
Total Equity and Liabilities	6.35	12.03	

YASH TRADING AND FINANCE LIMITED (CIN NUMBER L51900MH1985PLC036794)			
(Rs. in Lakhs)			
Standalone Statement of Cash Flow			
Particulars	30-Sep-24		31-Mar-24
A	Cash Flow From Operating Activities		
		- 10.00	- 19.93
	Net Profit Before Tax and Extraordinary item -		
	Adjustment for:		
	Increase / (Decrease) in Other Current Liabilities	- 101.68	2.19
	Increase / (Decrease) in Other Current Assets	- 1.92	103.60
		- 103.60	2.19
	Cash generated from Operations		
	Taxes Paid	-	- 17.74
		- 113.60	- 17.74
	Net Cash Flow from operating activity		
B	Cash Flow From Investing Activities		
		-	35.89
	Cash Flow From Investing Activities		
C	Cash Flow From Financing Activities		
	Loans Taken/(Paid)	106.00	- 15.38
		106.00	- 15.38
	Net cash flow from financing activities		
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

For and behalf of the Board of Directors of Yash Trading and Finance Limited

Sadiq Patel / Dinesh Mundhra
Whole Time Director / Director
DIN 069/11684 / 00389283
Place: Mumbai
Date: 14th November, 2024



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

D H. Bhatler - Partner
Membership No. 016937

Place: Mumbai
Date: 14th November, 2024

