



Yash Management & Satellite Ltd.

June 4, 2018

To,
BSE Limited
Department of Corporate Services
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai – 400 001

Dear Sir,

Script Code : 511601

Ref : **Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015**

Sub : **Submission of Revised Financial Results for the Quarter and Year Ended 31st March, 2018**

With respect to E-mail from BSE dated 1st June, 2018 regarding Discrepancies in Reconciliation table for Equity- for Standalone Result and in continuation of our result submitted dated 22nd May, 2018, we hereby submit the revised financial results for the last quarter and financial year ended 31st March, 2018 with respect to Reconciliation Table for the Equity.

Kindly take the same on the record.

Thanking you,
Yours faithfully,

For Yash Management & Satellite Ltd

Pratik R. Toprani



Pratik R. Toprani
Company Secretary & Compliance Officer

Encl : as above

Yash Management & Satellite Ltd.

Revised Statement of Audited Financial Results for the Quarter and Year ended 31st March 2018

(Rs.in Lakhs)

Sr. No	Particulars	Quarter ended			Year ended	
		31st March 2018	31st December 2017	31st March 2017	31st March 2018	31st March 2017
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I	Revenue from operation	169.86	37.33	49.87	575.23	511.44
II	Other income	39.56	78.84	17.01	164.99	65.38
III	Total Income(I + II)	209.42	116.17	66.88	740.22	576.82
IV	Expenses					
a	Cost of Material Consumed	-	-	-	-	-
b	Purchase of Stock- in- trade	86.89	62.53	57.30	504.96	454.95
c	Changes in inventories of Finished Goods	60.11	(29.20)	(8.60)	31.31	37.10
d	Work-in-progress and Stock-in-Trade	-	-	-	-	-
e	Employees Benefit Expense	8.65	7.86	3.95	30.07	17.55
f	Finance Cost	2.69	2.31	0.19	11.54	11.90
g	Depreciation and amortisation expense	2.90	2.18	0.42	7.06	4.05
h	Other Expenses	27.58	21.37	10.67	77.29	47.41
	Total Expenses	188.82	67.05	63.93	662.23	572.96
V	Profit/(loss) before exceptional and tax (III ± IV)	20.60	49.12	2.95	77.99	3.86
VI	Exceptional Items	-	-	-	-	-
VII	Net Profit before tax (V ± VI)	20.60	49.12	2.95	77.99	3.86
VIII	Tax Expenses					
a	Current tax	3.93	9.35	-	14.57	-
b	Deferred tax assets	(15.03)	-	-	(15.03)	-
	Profit (Loss) for the period (VII ± VIII)	31.70	39.77	2.95	78.45	3.86
X	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	-	-	-	-	-
XI	Total Comprehensive Income for the period (XIII+XIV)	31.70	39.77	2.95	78.45	3.86
XII	Paid-up equity share capital (Face Value of Rs. 10 Each)	1,700.00	1,700.00	970.18	1,700.00	970.18
XIII	Reserve excluding Revaluation Reserve				445.45	367.00
XIV	Earnings per equity share					
1)	Basic	0.19	0.23	0.03	0.46	0.04
2)	Diluted	0.19	0.23	0.03	0.46	0.04

Notes :

- The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at the meeting held on 22nd May, 2018.
- The above financial results of the company have been prepared in accordance with Indian accounting Standard (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016. The Company has Adopted Ind AS from 1st April, 2017 and accordingly, these financial results (Including for all the periods presented in accordance with Ind AS 101 - First - time Adoption of Indian Accounting Standards) have been prepared.
- The Company is engaged primarily in the business of Trading and there is no separate reportable segment as per Ind AS 108 dealing with Segment Reporting.
- The figures for the quarter ended 31st March 2018 and 31st March 2017, are the balancing figures between audited figures in respect of full financial year and year to date figures upto the third quarter of respective financial year.
- Previous year / quarters figures has been regroup / rearranged wherever necessary.
- The Reconciliation of Net Profit reported for the Quarter and Year ended 31st March, 2017 in accordance with Indian GAAP to total comprehensive income (OCI) under IAS is given below:

(Rs.in Lakhs)

Particulars	Quarter ended	Year ended
	31st March 2017	31st March 2017
	Audited	Audited
Net profit after tax as reported under previous GAAP	2.95	3.86
Add/ (less) : Adjustment for GAAP Differences	-	-
Net profit after tax as per Ind-AS	2.95	3.86
Remeasurements of Defined benefit plans recognised in Other Comprehensive Income (net of Tax)	-	-
Total Comprehensive Income after tax as per Ind-AS attributable to the Shareholders of the	2.95	3.86

7 Reconciliation of Equity

Particular	As at 31st March 2017
Total equity as per previous GAAP(Indian GAAP)	970.18
Add / (less): Ind AS adjustment	-
Total equity as per Ind AS	970.18

- 8 The above financial results are available at www.bseindia.com and www.yashmanagement.in

For Yash Management & Satellite Ltd.

Place: Mumbai
Date: 04th June, 2018



Anurag Gupta
Managing Director
DIN:00398458