

YASH TRADING AND FINANCE LIMITED

Corporate Identity Number : L51900MH1985PLC036794

Corporate Office : 1207/A, P. J. Towers, Dalal Street, Mumbai - 400 001.
Tel.: +91-22-2272 2448/49/50 • Fax : +91-22-2272 2451 • Email : yashtradingandfinancelimited@gmail.com
Website : www.yashtradingfinance.com

13th November, 2019

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 13th November, 2019 have approved unaudited financial results (Standalone) for the quarter ended 30th September, 2019.

Meeting commenced at 16:05 p.m. and concluded at 16:34 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: 13th November, 2019

To,
The Board of Directors
Yash Trading and Finance Limited
Corp Off: 1207A, P.J. Towers,
Dalal Street, Fort, Mumbai - 400001

This is to certify that the Unaudited financial results of the Company for the quarter ended 30th September, 2019 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


Sadig Patel
Chief Financial Officer



Partners :
CA Sohan Chaturvedi F.C.A.
CA Devanand Chaturvedi F.C.A.
CA Chaturvedi V N F.C.A.
CA Noshir B Captain F.C.A.
CA Rajiv Chauhan F.C.A.
CA Vimal Sethia A.C.A.
CA Neha Gupta A.C.A.



Chaturvedi Sohan & Co.

Chartered Accountants

FRN - 118424W

LIMITED REVIEW REPORT

To,
The Board of Directors

Yash Trading and Finance Limited

We have reviewed the accompanying statement of unaudited Financial results of **Yash Trading and Finance Limited ('The Company')** for the quarter ended on 30th September, 2019 and year to date result for the period from 01 April, 2019 to 30 September 2019 ("The Statement").

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 principal laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("IND AS 34"), prescribed under section 133 of the Companies Act, 2013 and other accounting principal generally accepted in India and in compliance with regulation 33 of the Listing regulations. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 provide 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, prepared in accordance with applicable accounting standard and other recognised accounting practise and policies has not disclosed information required to be disclosed in term of regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatements

For Chaturvedi Sohan & Co.

Chartered Accountants

Firm Reg. No.: 118424W

Devanand Chaturvedi

Partner

M.No.: 041898

UDIN: 19041898AAAADZ8016



Date : 13th November, 2019

Place : Mumbai

Statement of Standalone Unaudited Results for the Quarter ended 30-September-2019

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-19	30-Jun-19	30-Sep-18	30-Sep-19	30-Sep-18	31-Mar-19
(Refer Notes Below)	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	1	2	3	4	5	6
I Revenue from operations	-	-	-	-	-	-
II Other income	-	-	-	-	-	-
III Total Revenue (I + II)	-	-	-	-	-	-
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	0.45	0.45	0.45	0.90	0.90	1.80
Finance costs	-	-	-	-	-	-
Depreciation and amortization expense	-	-	-	-	-	-
BSE Expenses	1.50	2.04	-	3.54	2.95	20.65
Other Office and Administrative Expenses	0.92	0.37	0.91	1.29	1.16	2.50
Total expenses (IV)	2.87	2.86	1.36	5.73	5.01	24.95
V Profit/(loss) before exceptional items and tax (I-IV)	- 2.87	- 2.86	- 1.36	- 5.73	- 5.01	- 24.95
VI Exceptional items	-	-	-	-	-	-
VII Profit before exceptional items and tax (V-VI)	- 2.87	- 2.86	- 1.36	- 5.73	- 5.01	- 24.95
VIII Tax expense						
(1) Current tax	-	-	-	-	-	-
(2) Deferred tax	-	-	-	-	-	-
IX Profit (Loss) for the period from continuing operations (VII-VIII)	- 2.87	- 2.86	- 1.36	- 5.73	- 5.01	- 24.95
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)	- 2.87	- 2.86	- 1.36	- 5.73	- 5.01	- 24.95
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)	- 2.87	- 2.86	- 1.36	- 5.73	- 5.01	- 24.95
XV Earnings per equity share (for continuing operation):						
(1) Basic	- 1.17	- 1.17	- 0.56	- 2.34	- 2.04	- 10.18
(2) Diluted	- 1.17	- 1.17	- 0.56	- 2.34	- 2.04	- 10.18
XVII Earnings per equity share (for discontinued operation):						
(1) Basic	-	-	-	-	-	-
(2) Diluted	-	-	-	-	-	-
XVIII Earning per equity share (for discontinued & continuing operation)						
(1)Basic	- 1.17	- 1.17	- 0.56	- 2.34	- 2.04	- 10.18
(2) Diluted	- 1.17	- 1.17	- 0.56	- 2.34	- 2.04	- 10.18
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 13th November, 2019 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 12-01-2015 put a stop transfer on promoter shareholding. The same has been informed to BSE Ltd by the Company vide its letter 22-01-2015
- Statement of assets and liabilities as at the end of the year is attached
- Statement of Cash Flows for the half year ended is attached
- The Reconciliation of the net profit reported for the quarter ended 30-06-2018 in accordance with Indian GAAP to total comprehensive income in accordance with Ind AS is given below -

Particulars	For the quarter ended 30-09-2018
Profit after tax as reported under previous GAAP	- 1.36
Add/Less. Impact	-
Profit after tax as reported under Ind AS	- 1.36



SP

YASH TRADING AND FINANCE LIMITED (CIN NUMBER L51900MH1985PLC036794)		
(Rs. in Lakhs)		
Standalone Statement of Assets and Liabilities		
Particulars	As at	As at
	30-Sep-19	31-Mar-19
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	-	-
(iii) Cash and cash equivalents	0.60	0.51
(iv) Bank balances other than (iii) above	-	-
(v) Loans	-	-
(vi) Others (to be specified)	-	-
(c) Current Tax Assets (Net)	-	-
(d) Other current assets	-	1.50
Total Assets	0.60	2.01
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	24.50	24.50
(b) Other Equity	- 58.46	- 52.63
Liabilities		
Non-current liabilities		
(a) Financial Liabilities	-	-
(i) Borrowings	-	-
(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	24.45	20.55
(ii) Trade payables	-	-
(iii) Other financial liabilities (other than those specified in item (c))	-	-
(b) Other current liabilities	10.11	9.59
(c) Provisions	-	-
(d) Current Tax Liabilities (Net)	-	-
Total Equity and Liabilities	0.60	2.01

YASH TRADING AND FINANCE LIMITED (CIN NUMBER L51900MH1985PLC036794)		
(Rs. in Lakhs)		
Standalone Statement of Cash Flow		
Particulars	30-Sep-19	31-Mar-19
	A. Cash Flow From Operating Activities	
Net Profit Before Tax and Extraordinary item :-	- 5.73	- 24.95
Adjustment for:		
Increase / (Decrease) in Other Current Liabilities	0.52	- 0.80
Increase / (Decrease) in Current Assets	1.39	1.91
Cash generated from Operations	- 3.82	- 27.25
Taxes Paid	-	-
Net Cash Flow from operating activity	- 3.82	- 27.25
B. Cash Flow From Investing Activities		
	-	-
C. Cash Flow From Financing Activities		
Loans Taken/(Paid)	3.90	27.44
Net cash flow from financing activities	3.90	27.44
D. Net Increase/ (Decrease) in cash and other equivalents (A+B+C)		
	0.08	0.19
E. Cash & Cash Equivalent at the Beginning		
	0.51	0.33
F. Cash & Cash Equivalent at the End (D+E)		
	0.60	0.51

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

Bhajat Bagri/ Sadig Pater
Chairman/Whole Time Director
DIN: 01379855706911684
Place : Mumbai
Date: 13th November, 2019

As per our Report on even date
For Chaturvedi Sohan & Co., - Chartered Accountants
Firm Registration Number 118424W

Devanand Chaturvedi - Partner
Membership No. 041898

Place : Mumbai
Date: 13th November, 2019