

YASH TRADING AND FINANCE LIMITED

Dealer : OTCEI • SEBI Registration No. INB 200504336

Corporate Office : 1209 P. J. Towers, Dalal Street, Mumbai - 400 001.
Tel.: +91-22-2272 2448/49/50 • Fax : +91-22-2272 2451 • Email : ubagri@vsnl.com

27th October, 2017

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,

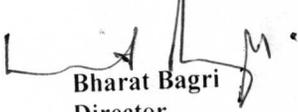
This is to inform you that the Board of Directors of the Company in their meeting held on 27th October, 2017 have approved unaudited financial results (Standalone) for the quarter and half year ended 30th September, 2017.

Meeting commenced at 16:45 p.m. and concluded at 5:05 p.m.

Kindly take the above on record and acknowledge.

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




Bharat Bagri
Director
DIN: 01379855

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Date: 27th October, 2017

To,
The Board of Directors
Yash Trading and Finance Limited
Corp Off: 1209, 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 on 30th September, 2017 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

Encl: A.A.



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 Chandrakant Kotian	F.C.A.
CA Neha Gupta	F.C.A.
CA Rajiv Chauhan	A.C.A.



Chaturvedi Sohan & Co.

Chartered Accountants - Reg. No.: 118424W

Review Report to Yash Trading and Finance Limited

We have reviewed the accompanying statement of Un-audited financial results of Yash Trading and Finance Limited (CIN: L51900MH1985PLC036794) ('the Company') for the period ended **30th September, 2017** ('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 in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements 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 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Chaturvedi Sohan & Co.,
Chartered Accountants
Firm Registration Number 118424W

Devanand Chaturvedi
Partner
Membership No. 041898



Place : Mumbai
Date : 27th October, 2017

Statement of Standalone Unaudited Results for the Quarter and half year ended 30-Sep-2017

Particulars	3 months	3 months	3 months	6 months	6 months	Previous
	ended	ended	ended	ended	ended	year ended
	30-Sep-17	30-Jun-17	30-Sep-16	30-Sep-17	30-Sep-16	31-Mar-17
(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	-	-	-	-	-	-
Other expenses	-	-	-	-	-	-
BSE Expenses	-	2.88	-	2.88	2.29	2.29
Other Office and Administrative Expenses	0.04	0.64	0.39	0.68	1.04	2.92
Total expenses	0.49	3.97	0.84	4.46	4.23	7.01
V Profit before exceptional and extraordinary items and tax (III - IV)	- 0.49	- 3.97	- 0.84	- 4.46	- 4.23	- 7.01
VI Exceptional items	-	-	-	-	-	-
VII Profit before extraordinary items and tax (V - VI)	- 0.49	- 3.97	- 0.84	- 4.46	- 4.23	- 7.01
VIII Extraordinary items	-	-	-	-	-	-
IX Profit before tax (VII- VIII)	- 0.49	- 3.97	- 0.84	- 4.46	- 4.23	- 7.01
X Tax expense:						
(1) Current tax	-	-	-	-	-	-
(2) Deferred tax	-	-	-	-	-	-
XI Profit (Loss) for the period from continuing operations (VII-VIII)	- 0.49	- 3.97	- 0.84	- 4.46	- 4.23	- 7.01
XII Profit/(loss) from discontinuing operations	-	-	-	-	-	-
XIII Tax expense of discontinuing operations	-	-	-	-	-	-
XIV Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)	-	-	-	-	-	-
XV Profit (Loss) for the period (XI + XIV)	- 0.49	- 3.97	- 0.84	- 4.46	- 4.23	- 7.01
Profit after Tax	- 0.49	- 3.97	- 0.84	- 4.46	- 4.23	- 7.01
XVI Earnings per equity share:						
(1) Basic	- 0.20	- 1.62	- 0.34	- 1.82	- 1.73	- 2.86
(2) Diluted	- 0.20	- 1.62	- 0.34	- 1.82	- 1.73	- 2.86

Notes:

- The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 27th October, 2017 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
- Statement of assets and liabilities as at the end of the half-year is attached
- The Reconciliation of the net profit reported for the quarter ended 30-09-2016 in accordance with Indian GAAP to total comprehensive income in accordance with Ind

Particulars	For the quarter ended 30-09-2016
Profit after tax as reported under previous GAAP	- 0.84
Add/Less: Impact	-
Profit after tax as reported under Ind AS	- 0.84



YASH TRADING AND FINANCE LIMITED (CIN NUMBER L51900MH1985PLC036794)		
(Rs. in Lakhs)		
Statement of Standalone Unaudited Results for the Quarter and half year ended 30-Sep-2017		
(Rs. in Lakhs)		
Standalone Statement of Assets and Liabilities		
Particulars	As at	As at
	30-Sep-17	31-Mar-17
A EQUITY AND LIABILITIES		
1 Shareholders' funds		
(a) Share capital	24.50	24.50
(b) Reserves and surplus	- 25.56	- 21.10
(c) Money received against share warr	-	-
Sub-total - Shareholders' funds	- 1.06	3.40
2. Share application money pending	-	-
3. Minority interest	-	-
4. Non-current liabilities		
(a) Long-term borrowings	-	-
(b) Deferred tax liabilities (net)	-	-
(c) Other long-term liabilities	-	-
(d) Long-term provisions	-	-
Sub-total - Non-current liabilities	-	-
5. Current liabilities		
(a) Short-term borrowings	1.55	22.05
(b) Trade payables	-	-
(c) Other current liabilities	0.10	0.23
(d) Short-term provisions	-	-
Sub-total - Current liabilities	1.65	22.28
TOTAL - EQUITY AND LIABILI	0.59	25.68
B ASSETS		
1. Non-current assets		
(a) Fixed assets	-	-
(b) Goodwill on consolidation	-	-
(c) Non-current investments	-	-
(d) Deferred tax assets (net)	-	-
(e) Long-term loans and advances	-	-
(f) Other non-current assets	-	-
Sub-total - Non-current assets	-	-
2 Current assets		
(a) Current investments	-	-
(b) Inventories	-	-
(c) Trade receivables	-	-
(d) Cash and cash equivalents	0.59	0.19
(e) Short-term loans and advances		25.00
(f) Other current assets		0.49
Sub-total - Current assets	0.59	25.68
Total -Assets	0.59	25.68



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