

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

Date: 30th April, 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 30th April, 2019 have approved the following:

1. Audited financial results (Standalone) for the quarter ended 31st March, 2019.
2. Re-appointment of M/s. R. Jatlia & Co., Chartered Accountants as Internal Auditors of the Company
3. Re-appointment of Ms. Sonam Jain, Practising Company Secretary, as Secretarial Auditor of the Company

The Board Meeting commenced at 4:03 p.m. and concluded at 4:28 p.m.

Copy of the results is enclosed herewith, kindly take the above on record and acknowledge.

Thanking You,
Yours Faithfully,

For Yash Trading and Finance Limited


Sachin Patel
Director
DIN-06911684



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Date: 30th April, 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 Audited financial results of the Company for the quarter and year ended 31st March, 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


Sadiq Patel
Chief Financial Officer



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BSE Limited
P.J. Towers,
Dalal Street, Fort,
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Ref: Yash Trading and Finance Limited (Scrip Code: 512345)

Sub: Declaration of Unmodified Opinion

Dear Sir/Madam,

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with the SEBI circular CIR/CFD/CMD/56/2016 dated 27th May, 2016 the Company hereby declares and confirms that the Audit Report in respect of Annual Audited Financial Results for the year ended 31st March, 2019 is with unmodified opinion from the Auditors of the Company.

This declaration is issued in compliance with the provisions of the Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by of the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 vide notification dated 25th May, 2016 read with SEBI circular No. CIR/CFD/CMD/56/2016 dated 27th May, 2016.

For Yash Trading and Finance Limited


Sadiq Patel
Whole Time Director
DIN: 06911684



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

Auditor's Report on Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To Board of Directors of
Yash Trading and Finance Limited
(CIN: L51900MH1985PLC036794)

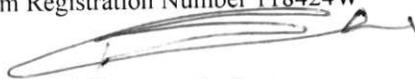
We have audited the quarterly financial results of **Yash Trading and Finance Limited** for the quarter ended 31st March, 2019 and the year to date results for the period 1st April, 2018 to 31st March, 2019, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) for Interim Financial Reporting, prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

- are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- give a true and fair view of the net profit/ loss and other financial information for the quarter ended 31st March, 2019 (date of the quarter end) as well as the year to date results for the period from 1st April, 2018 to 31st March, 2019

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


Devanand Chaturvedi - Partner
Membership No. 041898



Place : Mumbai
Date : 30th April, 2019

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YASH TRADING AND FINANCE LIMITED (CIN NUMBER L51900MH1985PLC036794)				
PART 1 - (Rs. in Lakhs)				
Statement of Standalone Audited Results for the Quarter and year Ended 31-March-2019				
Particulars	3 months ended	3 months ended	Year ended	Previous year ended
	31-Mar-19	31-Mar-18	31-Mar-19	31-Mar-18
(Refer Notes Below)	Audited	Audited	Audited	Audited
I Revenue from operations	1	2	3	4
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	0.75	1.80	1.80
Finance costs	-	-	-	-
Depreciation and amortization expense	-	-	-	-
BSE Expenses	17.70	-	20.65	2.88
Other Office and Administrative Expenses	0.87	1.04	2.50	1.90
Total expenses (IV)	19.02	1.79	24.95	6.58
V Profit/(loss) before exceptional items and tax (I-IV)	- 19.02	- 1.79	- 24.95	- 6.58
VI Exceptional items	-	-	-	-
VII Profit before exceptional items and tax (V-VI)	- 19.02	- 1.79	- 24.95	- 6.58
VIII Tax expense:				
(1) Current tax (positive in case of write back)	-	-	-	-
(2) Deferred tax	-	-	-	-
IX Profit (Loss) for the period from continuing operations (VII-VIII)	- 19.02	- 1.79	- 24.95	- 6.58
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)	- 19.02	- 1.79	- 24.95	- 6.58
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)	- 19.02	- 1.79	- 24.95	- 6.58
XVI Earnings per equity share (for continuing operation):				
(1) Basic	- 7.76	- 0.73	- 10.18	- 2.69
(2) Diluted	- 7.76	- 0.73	- 10.18	- 2.69
XVII Earnings per equity share (for discontinued operation):				
(1) Basic	-	-	-	-
(2) Diluted	-	-	-	-
XVIII Earning per equity share (for discontinued & continuing operation)				
(1)Basic	- 7.76	- 0.73	- 10.18	- 2.69
(2) Diluted	- 7.76	- 0.73	- 10.18	- 2.69
Weighted number of shares	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 April 30, 2019. The Statutory Auditors of the Company have carried out the audit and have issued their unmodified opinion on the financial statements.
- 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
- Figures of last quarter are the balancing figures between audited figures in respect of the full financial year and the published year-to-date figures upto the third quarter of the current financial year
- 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 31-03-2018 in accordance with Indian GAAP to total comprehensive income in accordance with Ind AS is given below:-

Particulars	For the quarter ended 31-03-2018
Profit after tax as reported under previous GAAP	- 1.79
Add/Less: Impact	-
Profit after tax as reported under Ind AS	- 1.79



YASH TRADING AND FINANCE LIMITED (CIN NUMBER L51900MH1985PLC036794)		
Standalone Statement of Assets and Liabilities		
(Rs. in Lakhs)		
Particulars	As at	As at
	31-Mar-19	31-Mar-18
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	0.51	0.33
(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	2.01	0.33
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	24.50	24.50
(b) Other Equity	-	-
Liabilities	52.63	27.67
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	-	-
(ii) Trade payables	20.55	2.46
(iii) Other financial liabilities (other than those specified in item (c))	-	-
(b) Other current liabilities	-	-
(c) Provisions	9.59	1.04
(d) Current Tax Liabilities (Net)	-	-
Total Equity and Liabilities	2.01	0.33

YASH TRADING AND FINANCE LIMITED (CIN NUMBER L51900MH1985PLC036794)

(Rs. in Lakhs)

Standalone Statement of Cash Flow:

Particulars	31-Mar-19		31-Mar-18	
A. Cash Flow From Operating Activities				
Net Profit Before Tax and Extraordinary item :-		- 24.95		- 6.58
Adjustment for:				
Increase / (Decrease) in Other Current Liabilities	- 0.80		0.81	
Increase / (Decrease) in Financial Asset	- 1.50	- 2.30	25.5	26.30
Cash generated from Operations		- 27.25		19.72
Taxes Paid		-		-
Net Cash Flow from operating activity		- 27.25		19.72
B. Cash Flow From Investing Activities				
C. Cash Flow From Financing Activities				
Loans Taken/(Paid)	27.44		- 19.59	
Net cash flow from financing activities		27.44		- 19.59
D. Net Increase/ (Decrease) in cash and other equivalents (A+B+C)		0.19		0.13
E. Cash & Cash Equivalent at the Beginning		0.33		0.20
F. Cash & Cash Equivalent at the End (D+E)		0.51		0.33

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

Bharat Bagri/ Sadia Patel
Chairman/Whole Time Director
DIN: 01379855/06911684
Place : Mumbai
Date: April 30, 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: April 30, 2019