

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: 1st June, 2023

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)

Sub: Resubmission of Audited financial results for the quarter and year ended 31st March, 2023 pursuant to rectification as required via email dated 26-May-2023.

Sir / Madam,

Further to our Audited Financial results submitted for the quarter and year ended 31st March, 2023 on 12th May, 2023 and your query raised vide your email dated 26th May, 2023, we hereby resubmit the revised Audited financial results for the said period.

You are requested to kindly take the same on your records.

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


Sadq Patel
Director
DIN-06911684





Bhatler & Company

CHARTERED ACCOUNTANTS

Auditor's Report on Standalone Financial Results of the Company for the year ended 31st March, 2023 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

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

We have audited the half yearly standalone financial results of **Yash Trading and Finance Limited** (CIN: L51900MH1985PLC036794) ("the Company") for the half year ended 31st March, 2023 and the standalone year to date results for the period 01st April, 2022 to 31st March, 2023, 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 standalone half yearly 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 half yearly financial results as well as the year to date results:

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- ii. give a true and fair view of the net loss and other financial information for the half year ended 31st March, 2023 as well as the year to date results for the period from 1st April, 2022 to 31st March, 2023.

For Bhatler & Company
Chartered Accountants
FRN No. 131092W

dhbhatler

Daulal H. Bhatler
Proprietor
Membership No. 016937
UDIN : 23016937BGSDQJ5724



Place : Mumbai
Date : 12-May-2023

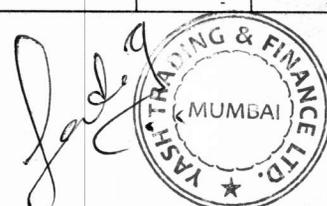
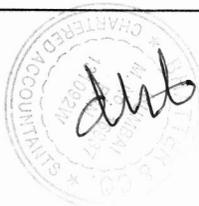
YASH TRADING AND FINANCE LIMITED (CIN NUMBER L51900MH1985PLC036794)				
PART 1 - (Rs. in Lakhs)				
Statement of Standalone Audited Results for the Quarter and year Ended 31-March-2023				
Particulars	3 months ended	3 months ended	Year ended	Previous year ended
	31-Mar-23	31-Mar-22	31-Mar-23	31-Mar-22
(Refer Notes Below)	Audited	Audited	Audited	Audited
	1	2	3	4
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	0.90	1.80
Finance costs	5.61	-	5.61	-
Depreciation and amortization expense	-	-	-	-
BSE Expenses	0.85	0.85	3.54	3.54
Office Expenses	1.38	1.16	3.36	3.14
Losses incurred on securities dealings	4.86	-	4.86	-
Total expenses (IV)	12.25	2.46	18.27	8.48
V Profit/(loss) before exceptional items and tax (I-IV)	- 12.25	- 2.46	- 18.27	- 8.48
VI Exceptional items	-	-	-	-
VII Profit before exceptional items and tax (V-VI)	- 12.25	- 2.46	- 18.27	- 8.48
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)	- 12.25	- 2.46	- 18.27	- 8.48
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)	- 12.25	- 2.46	- 18.27	- 8.48
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)	- 12.25	- 2.46	- 18.27	- 8.48
XV Earnings per equity share (for continuing operation):				
(1) Basic	5.00	1.00	7.46	3.46
(2) Diluted	5.00	1.00	7.46	3.46
XVII Earnings per equity share (for discontinued operation):				
(1) Basic	-	-	-	-
(2) Diluted	-	-	-	-
XVIII Earning per equity share (for discontinued & continuing operation)				
(1)Basic	5.00	1.00	7.46	3.46
(2) Diluted	5.00	1.00	7.46	3.46
Weighted number of shares	245,000	245,000	245,000	245,000

Notes:

- The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on May 12, 2023. 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.
- There is no material adjustments made in the results of current quarter which pertain to earlier period.
- 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-Jan-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-Mar-2022 in accordance with Indian GAAP to total comprehensive income in accordance with Ind AS is given below:-

Particulars	For the quarter ended 31-Mar-2022
Profit after tax as reported under previous GAAP	- 2.46
Add/Less: Impact	-
Profit after tax as reported under Ind AS	- 2.46

YASH TRADING AND FINANCE LIMITED (CIN NUMBER L51900MH1985PLC036794)		
(Rs. in Lakhs)		
Standalone Statement of Assets and Liabilities		
Particulars	As at 31-Mar-23	As at 31-Mar-22
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	35.89	-
(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	9.21	1.67
(iv) Bank balances other than(iii) above	-	-
(v) Loans	-	-
(vi) Others (to be specified)	-	-
(c) Current Tax Assets (Net)	-	-
(d) Other current assets	-	0.50
Total Assets	45.10	2.17
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	24.50	24.50
(b) Other Equity	- 96.39	- 78.12
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	116.28	55.26
(ii) Trade payables	-	-
(iii) Other financial liabilities (other than those specified in item (c))	-	-
(b) Other current liabilities	0.71	0.53
(c) Provisions	-	-
(d) Current Tax Liabilities (Net)	-	-
Total Equity and Liabilities	45.10	2.17

YASH TRADING AND FINANCE LIMITED (CIN NUMBER L51900MH1985PLC036794)				
(Rs. in Lakhs)				
Standalone Statement of Cash Flow				
Particulars	31-Mar-23		31-Mar-22	
A. Cash Flow From Operating Activities				
Net Profit Before Tax and Extraordinary item :-	-	18.27	-	8.48
Adjustment for:				
Increase / (Decrease) in Other Current Liabilities	0.18	-	0.09	-
(Increase) / Decrease in Financial Asset	0.50	0.68	-	0.09
Cash generated from Operations	-	17.59	-	8.57
Taxes Paid	-	-	-	-
Net Cash Flow from operating activity	-	17.59	-	8.57
B. Cash Flow From Investing Activities	- 35.89	- 35.89	-	-
C. Cash Flow From Financing Activities				
Loans Taken/(Paid)	61.02	-	9.54	-
Net cash flow from financing activities		61.02		9.54
D. Net Increase/ (Decrease) in cash and other equivalents (A+B+C)		7.54		0.97
E. Cash & Cash Equivalent at the Beginning		1.67		0.70
F. Cash & Cash Equivalent at the End (D+E)		9.21		1.67

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



Dinesh Mundhra / Sachin Patel
Chairman/Whole Time Director
DIN: 00389283 / 06911684
Place : Mumbai
Date: May 12, 2023

As per our Report on even date
For Bhatler & Company - Chartered Accountants
Firm Registration Number 131092W

Daulal H. Bhatler - Proprietor
Membership No. 016937

Place : Mumbai
Date: May 12, 2023



YASH TRADING AND FINANCE LIMITED

CIN: L51900MH1985PLC036794

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Email: yashtradingandfinancelimited@gmail.com website: www.yashtradingfinance.com

Date: 12th May, 2023

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)

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, 2023 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



YASH TRADING AND FINANCE LIMITED

CIN: L51900MH1985PLC036794

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Email: yashtradingandfinancelimited@gmail.com website: www.yashtradingfinance.com

Date: 12th May, 2023

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 audited financial results of the Company for the quarter and year ended 31st March, 2023 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

