

Yash Management & Satellite Ltd.

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)	-
IX	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
	Unaudited	Unaudited
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

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

For Yash Management & Satellite Ltd.

Anurag Gupta
Managing Director
DIN:00398458

Place: Mumbai
Date: 22nd May, 2018

Yash Management & Satellite Ltd.

STATEMENT OF ASSETS & LIABILITIES AS ON 31TH MARCH, 2018

(Rs. in Lakhs)

	31st March 2018	31st March 2017
A ASSETS		
1 Non - Current Assets		
(a) Property, Plant and Equipment	83.50	28.75
(b) Capital work -in-process	342.90	325.02
(c) Investment Property	129.61	129.61
(d) Financial Assets		
(i) Investments	228.46	295.40
(ii) Bank Balance	368.10	260.71
(e) Deferred tax assets (Net)	15.03	-
(e) Other Non Current assets	3.96	3.96
Sub-total-Non Current Assets	1,171.56	1,043.45
2 Current Assets		
(a) Inventories	38.75	70.06
(b) Financial Assets		
(i) Trade Receivables	154.33	27.48
(ii) Cash and cash equivalents	92.24	27.99
(iii) Bank balance other than(ii) above	818.06	343.36
(c) Current Tax Assets (Net)	10.89	10.92
(iv) Other Current Assets	12.59	2.10
Sub-total-Current Assets	1,126.86	481.91
TOTAL-ASSETS	2,298.42	1,525.36
B EQUITY AND LIABILITIES		
1 Equity		
(a) Equity Share Capital	1,700.00	970.18
(b) Other Equity	445.45	367.00
Sub-Total equity	2,145.45	1,337.18
2 Liabilities		
Non Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	35.80	0.69
Sub-total-Non Current Liabilities	35.80	0.69
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	79.51	154.46
(ii) Trade payables	25.62	29.84
(iii) Other financial liabilities	8.11	-
(b) Other current liabilities	1.55	3.19
(c) Provisions (Net of Advance Tax)	2.38	-
Sub-total-Current Liabilities	117.17	187.49
TOTAL- EQUITY AND LIABILITIES	2,298.42	1,525.36

Previous period's figures have been regrouped wherever necessary to make them comparable.

Place : Mumbai

Date : 22nd May, 2018

