



Yash Management & Satellite Ltd.

Date: 10th November, 2025

To,
The Manager,
The Corporate Relationship Department,
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai- 400001

Scrip Code: 511601

Sub: Un-Audited Financial Results of Yash Management & Satellite Limited (Standalone & Consolidated) for the 2nd Quarter ended 30th September' 2025

Ref: Yash Management & Satellite Limited

Dear Sir/Madam,

In terms of **Regulation 30** read with **Regulation 33** of the Listing Regulations 2015, we are enclosing herewith **Un-Audited Financial Results of Yash Management and Satellite Limited (Standalone & Consolidated)** for the **2nd Quarter ended 30th September' 2025** along with **Independent Auditor's Limited Review Report** thereon. The Un-Audited financial results were reviewed by the Audit Committee held on date and have been taken on record by the Board of Directors of Yash Management and Satellite Limited at its meeting held on date.

The same shall also be available on the website of the company at <https://yashmanagement.in/> in compliance with the **Regulation 46** SEB of I (LODR) Regulations, 2015

The Meeting of Board of Directors commenced at **04.00 P.M.** and concluded at **04.54 P.M.**

Kindly take above on record and oblige.

Thanking You

Yours Faithfully,

For Yash Management & Satellite Limited

Aditi Pandey
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Pandey
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Aditi Pandey
Company Secretary & Compliance Officer
Membership No.-ACS 78021



B K G & Associates **Chartered Accountants**

1/12, Ramesh Bhavan, 89, Tamba Kanta, Mumbai-400003 +919322236105,022-23446761

Independent Auditor's Limited Review Report on Standalone Unaudited Financial Results of the Yash Management & Satellite Limited for the Quarter & Half Year ended, September 30, 2025, Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

**TO
THE BOARD OF DIRECTORS OF
YASH MANAGEMENT AND SATELLITE LIMITED**

1. We have reviewed the accompanying Statement of unaudited standalone financial results of Yash Management & Satellite Limited ("the Company") for the quarter ended September 30, 2025 and year to date from April 1, 2025 to September 30, 2025 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (Listing Regulations).
2. 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 principles 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 principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulation. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.

4. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian



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Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M/s. BKG & Associates
Chartered Accountants
Firm's Registration No. 114852W

BRIJ KISHOR GUPTA Digitally signed by
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B. K. Gupta
Partner
Membership No. 40889
UDIN : 25040889BMOIYT2802

Place : Mumbai,
Date : 10th November, 2025



Yash Management & Satellite Ltd.

Statement of Standalone Un-audited Financial Results for the Quarter & Half Year ended 30th September, 2025

(Rs. In lacs)

Sr. No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30th September 2025	30th June 2025	30th September 2024	30th September 2025	30th September 2024	31st March 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from operation	348.26	450.99	803.63	799.25	2,025.81	2,987.48
II	Other income	13.56	22.68	(29.92)	36.24	41.86	87.30
III	Total Income(I + II)	361.82	473.67	773.71	835.49	2,067.67	3,074.78
IV	Expenses						
a	Cost of Material Consumed	-	-	-	-	-	-
b	Purchase of Stock- in- trade	763.28	445.66	753.57	1,208.94	1,241.16	2,227.69
c	Changes in inventories of Finished Goods Work-in-progress and Stock-in-Trade	(347.19)	(30.54)	62.52	(377.73)	697.54	672.21
d	Manufacturing Expense	-	-	-	-	-	-
e	Employees Benefit Expense	12.83	11.43	10.58	24.26	20.76	42.18
f	Finance Cost	0.72	0.72	5.96	1.44	10.60	11.56
g	Depreciation and amortisation expense	2.23	2.15	2.16	4.38	4.32	8.56
h	Other Expenses	34.52	29.57	191.73	64.09	220.01	328.79
	Total Expenses	466.39	458.99	1,026.52	925.38	2,194.38	3,290.99
V	Profit/(loss) before exceptional and tax (III ± IV)	(104.57)	14.68	(252.81)	(89.89)	(126.71)	(216.21)
VI	Exceptional Items	-	-	-	-	-	-
VII	Net Profit before tax (V ± VI)	(104.57)	14.68	(252.81)	(89.89)	(126.71)	(216.21)
VIII	Tax Expenses						
a	Current tax	(1.85)	1.85	(39.54)	-	-	-
b	Deferred tax	-	-	-	-	-	-
IX	Profit (Loss) for the period (VII ± VIII)	(102.72)	12.83	(213.27)	(89.89)	(126.71)	(216.21)
X	Other Comprehensive Income						
	Items that will not be reclassified to profit or loss						
	Change In fair value of FVOCI equity instruments	10.07	39.81	22.31	49.88	46.65	38.31
	Income Tax relating to items that will not be reclassified to profit or loss	-	-	(2.81)	-	-	-
	Other Comprehensive Income	10.07	39.81	25.12	49.88	46.65	38.31
XI	Total Comprehensive Income for the period (IX+X)	(92.65)	52.64	(188.14)	(40.01)	(80.06)	(177.90)
XII	Paid-up equity share capital (Face Value of Rs. 10 Each)	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00
XIII	Reserve Excluding Revaluation Reserve				807.06		847.07
XIV	Earnings per equity share (Based on total Basic & Diluted (Rs.)	(0.55)	0.31	(1.11)	(0.24)	(0.47)	(1.05)

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Yash Management & Satellite Ltd.

Notes

1 STANDALONE STATEMENT OF ASSETS & LIABILITIES AS AT 30-09-2025

		(Rs. in Lacs)	
	Particulars	30th September 2025	31st March 2025
A	ASSETS		
1	Non - Current Assets		
	(a) Property, Plant and Equipment		
	(b) Capital work -in-process	10.61	12.99
	(c) Investment Property	-	-
	(d) Financial Assets	48.89	48.89
	(i) Investments	-	-
	(ii) Other Financial Assets	994.45	780.92
	(e) Deferred tax Assets (Net)	135.91	204.63
	(e) Other Non Current assets	8.05	8.05
	Sub-total-Non Current Assets	3.94	3.83
		1,201.85	1,059.31
2	Current Assets		
	(a) Inventories	889.23	511.50
	(b) Fianancial Assets		
	(i) Trade Receivables	274.65	577.77
	(ii) Cash and cash equivalents	192.22	221.36
	(iii) Bank balance other than(ii) above	214.70	227.44
	(iv) Loans	17.46	18.06
	(c) Current Tax Assets (Net)	43.20	37.56
	(d) Other Current Assets	22.46	7.86
	Sub-total-Current Assets	1,653.92	1,601.55
	TOTAL-ASSETS	2,855.77	2,660.86
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	1,700.00	1,700.00
	(b) Other Equity	807.06	847.07
	Sub-Total equity	2,507.06	2,547.07
2	Liabilites		
	Non Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	Sub-total-Non Current Liabilities	-	-
	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	313.68	107.03
	(ii) Trade payables	-	-
	(a) Total outstanding dues of micro enterprises and small enterprises	-	-
	(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	11.05	5.58
	(b) Other current liabilities	23.98	1.18
	(c) Provisions	-	-
	Sub-total-Current Liabilities	348.71	113.79
	TOTAL- EQUITY AND LIABILITIES	2,855.77	2,660.86



Yash Management & Satellite Ltd.

2 STATEMENT OF STANDALONE CASH FLOW FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2025

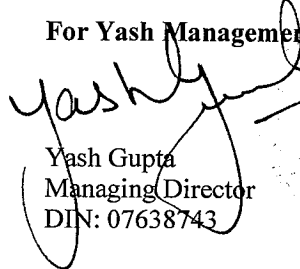
Particulars	(Rs. In lacs)	
	30th September 2025	31st March 2025
A Cash flow from operating activities :		
Net Profit before tax	(40.01)	(177.90)
Adjustments to Reconcile profit before tax to net cash flows:		
Depreciation	4.38	8.56
Loss on sale of fixed assets		
Net (Profit)/loss on financial asset designated at FVOCI	(44.92)	(0.75)
(Profit)/Loss on Sale of Investment	(4.96)	(37.57)
(Profit)/Loss on Sale of Investment Property	-	(18.99)
Dividend	(7.38)	(6.23)
Finance Cost	1.44	11.56
Interest Income	(21.74)	(61.48)
Operating profit/(loss) before working capital changes	(113.19)	(282.80)
Movement in working capital :		
Decrease / (Increase) in Other Non-Current Assets	(0.11)	0.20
Decrease / (Increase) in Inventories	(377.73)	672.21
Decrease / (Increase) in Trade receivable	303.12	(262.46)
Decrease / (Increase) in Other than Bank Balance	12.74	368.88
Decrease / (Increase) in Loans	0.60	(0.20)
Decrease / (Increase) in Other Current Assets	22.96	28.57
Increase / (Decrease) in Trade Payables	5.47	5.45
Increase / (Decrease) in Other Current Liabilities	22.80	(2.43)
Increase / (Decrease) in Provisions	-	(27.97)
Cash generated from operations	(123.34)	499.45
Direct taxes paid (net of refunds)	(43.20)	(37.56)
Net cash flow from / used in operating activities (A)	(166.54)	461.89
B Cash flow from investing activities :		
Purchase of Non Current Investment	(258.09)	(736.71)
Proceeds from sale of Non Current Investments	94.43	648.43
Purchases of Property, Plant and Equipment	(2.00)	(0.85)
Sale of Property, Plant and Equipment	-	-
Investment in bank deposits (having maturity of more than three months)	68.72	81.45
Interest received	21.74	61.48
Dividend Received	7.38	6.23
Net cash used in investing activities (B)	(67.82)	60.03
C Cash flow from financing activities :		
Interest paid	(1.44)	(11.56)
Movement in Borrowings	206.66	(290.32)
Net cash from financing activities (C)	205.22	(301.88)
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	(29.14)	220.03
Cash and cash equivalents at the beginning of the year	221.36	1.33
Cash and cash equivalents at the end of the year	192.22	221.36



Yash Management & Satellite Ltd.

3. The above Standalone financial results of the Company have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ("the Act"), read with Companies (Indian Accounting Standards) Rules 2015 as amended.
4. The above Standalone Financial Results have been reviewed by the Audit Committee and have been approved by the Board of Directors at their respective meetings held on 10th November, 2025 pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements), Regulations 2015 (as amended). The Statutory auditors have expressed an unmodified opinion therefore the company is not required to give Statement of Impact of Audit Qualification for Audit Report with modified opinion.
5. The Company's main business is trading activities. All other activities of the company revolve around the main business. As such there are no separate reportable segments, as per Ind AS-108.
6. Other Comprehensive income includes Gain / (Loss) on fair value of Equity Instruments.
7. Previous years/quarters figures have been regroup / rearranged wherever necessary.
8. The aforesaid Audited financial results will be uploaded on the company's website www.yashmanagement.in and will also be available on the website of stock exchange i.e. www.bseindia.com for the benefit of shareholders and investors.

For Yash Management & Satellite Ltd.


Yash Gupta
Managing Director
DIN: 07638743

Place: Mumbai
Date: 10.11.2025



B K G & Associates **Chartered Accountants**

1/12, Ramesh Bhavan, 89, Tamba Kanta, Mumbai-400003 +919322236105,022-23446761

Independent Auditor's Limited Review Report on Consolidated Unaudited Financial Results of the Yash Management & Satellite Limited for the Quarter & Half Year ended, September 30, 2025, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**TO
THE BOARD OF DIRECTORS OF
YASH MANAGEMENT AND SATELLITE LIMITED**

1. We have reviewed the accompanying statement of Consolidated financial results of M/s Yash Management & Satellite Limited (the 'Parent') and its subsidiary (the Parent and its subsidiary collectively referred to as the Group) for the quarter ended 30th September, 2025 and year to date from April 1, 2025 to September 30, 2025 (the "Statement") attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the 'Listing Regulation').
2. This Statement, which is the responsibility of the Parent's management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles 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 principles generally accepted in India. Our responsibility is to express a conclusion on the Consolidated Financial Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.

4. This Statement includes the results of the following entities:
 - M/s Yash Management & Satellite Limited (Parent Company)
 - M/s Sudarshan Polyfab Private Limited (Subsidiary Company)



B K G & Associates **Chartered Accountants**

1/12, Ramesh Bhavan, 89, Tamba Kanta, Mumbai-400003 +919322236105,022-23446761

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the and other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the financial information of the subsidiary included in the statement of unaudited consolidated financial results, whose unaudited financial information reflects total revenue of Rs. 49.58 lacs and net profit of 39.28 lacs for the quarter ended 30th September, 2025 and year to date from April 1, 2025 to September 30, 2025 as considered in the statement which have been reviewed by their independent auditor whose report has been furnished to us, and our conclusion on the unaudited consolidated financial results, to the extent they have been derived from such unaudited financial information is based solely on the report of such other auditor. Our conclusion is not modified in respect of such matter.

For M/s. BKG & Associates

Chartered Accountants

Firm's Registration No. 114852W

BRIJ KISHOR GUPTA Digitally signed by
BRIJ KISHOR GUPTA
Date: 2025.11.10
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B. K. Gupta

Partner

Membership No. 40889

UDIN : 25040889BMOIYU8677

Place : Mumbai,

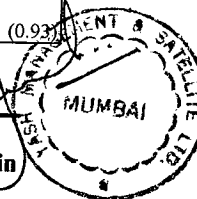
Date : 10th November, 2025



Yash Management & Satellite Ltd.

Statement of Un-audited Consolidated Financial Results for the Quarter & Half Year Ended 30th September 2025

Sr. No	Particulars	(Rs. in Lacs)					
		Quarter Ended			Half Year Ended		Year Ended
		30th September 2025	30th June 2025	30th September 2024	30th September 2025	30th September 2024	31st March 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from operations	348.26	450.99	803.63	799.25	2,025.81	2,987.65
II	Other income	28.70	38.12	(14.58)	66.82	66.70	133.16
III	Total Income (I + II)	376.96	489.11	789.05	866.07	2,092.51	3,120.81
IV	Expenses						
a	Cost of Material Consumed	-	-	-	-	-	-
b	Purchase of Stock- in- trade	763.28	445.66	753.57	1,208.94	1,241.16	2,227.69
c	Changes in inventories of Finished Goods Work-in-progress and Stock-in-Trade	(347.19)	(30.54)	62.52	(377.73)	697.54	672.21
d	Manufacturing Expenses	-	-	-	-	-	-
e	Employees Benefit Expense	13.78	12.54	10.58	26.32	20.76	44.59
f	Finance Cost	1.73	0.84	6.14	2.57	10.85	11.89
g	Depreciation and amortisation expense	2.25	2.18	2.28	4.43	4.57	8.97
h	Impairment Loss	-	-	-	-	-	-
i	Other Expenses	18.79	33.36	194.04	52.15	223.35	340.02
	Total Expenses	452.64	464.04	1,029.13	916.68	2,198.24	3,305.37
V	Profit/(loss) before exceptional and tax (III ± IV)	(75.68)	25.07	(240.08)	(50.61)	(105.73)	(184.56)
VI	Exceptional Items	-	-	-	-	-	-
VII	Net Profit before tax (V ± VI)	(75.68)	25.07	(240.08)	(50.61)	(105.73)	(184.56)
VIII	Tax Expenses						
a	Current tax	(1.85)	1.85	(39.54)	-	-	-
b	Deferred tax	-	-	-	-	-	0.0013
IX	Profit (Loss) for the period (VII ± VIII)	(73.83)	23.22	(200.54)	(50.61)	(105.73)	(184.56)
X	Other Comprehensive Income						
	Items that will not be reclassified to profit or loss						
	Change In fair value of FVOCI equity instruments	10.07	39.81	22.31	49.88	46.65	38.31
	Income Tax relating to items that will not be reclassified to profit or loss	-	-	(2.81)	-	-	-
	Other Comprehensive Income	10.07	39.81	25.12	49.88	46.65	38.31
XI	Total Comprehensive Income for the period	(63.76)	63.03	(175.42)	(0.73)	(59.07)	(146.24)
	Profit / (loss) for the period attributable to						
	Owners of the company	(85.10)	19.17	(205.51)	(65.93)	(113.91)	(196.90)
	Non controlling interest	11.27	4.05	4.96	15.32	8.18	12.35
		(73.83)	23.22	(200.55)	(50.61)	(105.73)	(184.56)
	Other Comprehensive Income / (loss) for the period attributable to						
	Owners of the company	10.07	39.81	25.12	49.88	46.65	38.31
	Non controlling interest	-	-	-	-	-	-
		10.07	39.81	25.12	49.88	46.65	38.31
	Total Comprehensive Income / (loss) for the period attributable to						
	Owners of the company	(75.03)	58.98	(180.39)	(16.05)	(67.27)	(158.59)
	Non controlling interest	11.27	4.05	4.96	15.32	8.18	12.35
		(63.76)	63.03	(175.43)	(0.73)	(59.08)	(146.24)
XII	Paid-up equity share capital (Face Value of Rs. 10 Each)						
	Owners of the company	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00
	Non controlling interest	11.27	165.86	157.64	177.13	157.64	161.81
		1,711.27	1,865.86	1,857.64	1,877.13	1,857.64	1,861.81
XIII	Reserve excluding Revaluation Reserve				479.56		495.61
XIV	Earnings per equity share (Based on total comprehensive Income)						
	Basic & Diluted (Rs.)	(0.44)	0.35	(1.06)	(0.09)	(0.40)	(0.93)





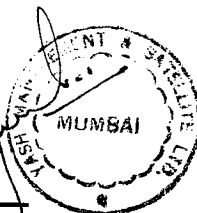
Yash Management & Satellite Ltd.

NOTES

1 CONSOLIDATED STATEMENT OF ASSETS & LIABILITIES AS AT 30TH SEPTEMBER 2025

(Rs. in Lacs)

Sr. No	Particulars	31st September 2025	31st March 2025
A	<u>ASSETS</u>		
1	Non - Current Assets		
	(a) Property, Plant and Equipment	10.76	13.18
	(b) Capital work -in-process	-	-
	(c) Other Intangible Assets	-	-
	(c) Investment Property	48.89	48.89
	(d) Financial Assets	-	-
	(i) Investments	384.44	170.90
	(ii) Other Financial Assets	135.91	415.61
	(e) Deferred tax Assets (Net)	8.07	8.07
	(f) Other Non Current assets	3.99	3.88
	Sub-total: Non Current Assets	592.06	660.53
2	Current Assets		
	(a) Inventories	889.23	511.50
	(b) Financial Assets	-	-
	(i) Investments	120.47	3.42
	(ii) Trade Receivables	274.66	577.77
	(iii) Cash and cash equivalents	196.24	232.73
	(iv) Bank balance other than(ii) above	445.64	421.25
	(v) Loans	144.89	31.86
	(vi) Other current financial assets	-	-
	(c) Current Tax Assets (Net)	50.49	41.40
	(d) Other Current Assets	22.49	11.14
	Sub-total: Current Assets	2,144.11	1,831.07
	TOTAL: ASSETS	2,736.17	2,491.60
B	<u>EQUITY AND LIABILITIES</u>		
1	Equity		
	(a) Equity Share Capital	1,700.00	1,700.00
	(b) Other Equity	479.56	495.61
	Equity attributable to owners of the holding company (a+b)	2,179.56	2,195.61
	(c) Non Controlling interest	177.13	161.81
	Sub-total: Equity	2,356.69	2,357.42
2	Liabilities		
	Non Current Liabilities	-	-
	Sub-total: Non Current Liabilities	-	-
	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	322.87	107.02
	(ii) Trade payables		
	- Total outstanding dues of micro enterprises and small enterprises	-	-
	- Total outstanding dues of creditors other than micro enterprises and small enterprises	11.05	5.58
	(iii) Other financial liabilities	21.50	20.40
	(b) Other current liabilities	24.06	1.18
	(c) Provisions	-	-
	Sub-total: Current Liabilities	379.48	134.18
	TOTAL: EQUITY AND LIABILITIES	2,736.17	2,491.60





Yash Management & Satellite Ltd.

2 STATEMENT OF CONSOLIDATED CASH FLOW FOR THE YEAR ENDED 30TH SEPTEMBER 2025

(Rs. in Lacs)

Particulars	As at September 30, 2025	As at March 31, 2025
A Cash flow from operating activities :		
Net Profit/(Loss) before tax	(0.73)	(146.24)
Adjustments to Reconcile profit before tax to net cash flows:		
Depreciation	4.43	8.97
Net (Profit)/loss on financial asset designated at FVOCI	(51.58)	(0.89)
(Profit)/Loss on Sale of Investment	(7.65)	(48.45)
(Profit)/Loss on Sale of Investment Property	-	(18.99)
(Profit)/Loss on Sale of Property, Plant & Equipment	-	(0.45)
Dividend	(7.38)	(6.24)
Finance Cost	2.57	11.90
Interest Income	(37.26)	(91.87)
Operating profit/(loss) before working capital changes	(97.60)	(292.26)
Movement in working capital :		
Decrease / (Increase) in Other financial Assets	-	(30.12)
Decrease / (Increase) in Other Non-Current Assets	(0.11)	0.20
Decrease / (Increase) in Inventories	(377.73)	672.21
Decrease / (Increase) in Trade Receivable	303.11	(262.46)
Increase / (Decrease) in Other Bank Balance	(24.39)	376.02
Decrease / (Increase) in Loans	(113.03)	(14.00)
Decrease / (Increase) in Other Current Financial Assets	-	28.93
Decrease / (Increase) in Other Non Current Financial Assets	210.97	-
Decrease / (Increase) in Current Tax Assets (Net)	(10.74)	4.27
Decrease / (Increase) in Other Current Assets	26.21	0.32
Increase / (Decrease) in Trade Payables	5.47	4.34
Increase / (Decrease) in Other Liabilities	1.11	(2.66)
Increase / (Decrease) in Other Current Liabilities	22.88	(3.85)
Increase / (Decrease) in Provisions	-	(27.97)
Cash generated from operations	(53.85)	452.97
Direct taxes paid (net of refunds)	(35.91)	(33.72)
Net cash flow from / used in operating activities (A)	(89.76)	419.25
B Cash flow from investing activities :		
Purchase of Non-current investments	(258.10)	(736.71)
Proceeds from sale of Non-current investments	94.43	648.42
Purchase of Current investments	(125.73)	(59.13)
Proceeds from sale of Current investments	18.02	66.74
Purchases of Property, Plant and Equipment	(2.00)	(0.85)
Sale of Property, Plant and Equipment	-	0.45
Investment in bank deposits (having maturity of more than three months)	68.72	81.45
Interest received	37.26	91.87
Dividend Received	7.38	6.24
Net cash used in investing activities (B)	(160.02)	98.48
C Cash flow from financing activities :		
Interest paid	(2.57)	(11.90)
Movement in Borrowings	215.86	(290.32)
Net cash from financing activities (C)	213.29	(302.22)
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	(36.49)	215.51
Cash and cash equivalents at the beginning of the year	232.73	17.22
Cash and cash equivalents as on end of the year	196.24	232.73

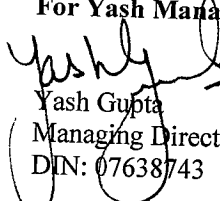


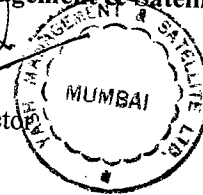
Yash Management & Satellite Ltd.

3. The above Consolidated Audited financial results of the Company have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ("the Act"), read with Companies (Indian Accounting Standards) Rules 2015 as amended.
4. The above Consolidated Audited Financial Results have been reviewed by the Audit Committee and have been approved by the Board of Directors of parent company at their respective meetings held on 10th November, 2025 pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements), Regulations 2015 (as amended).
5. The above consolidated financial results include the results of Subsidiary Company i.e. Sudarshan Polyfab Private Limited.
6. The Company now has two reportable segments for the consolidated Financial Results which consists of Trading Activities and Other Activities in accordance with Ind AS-108 as the commercial production of subsidiary has been commenced.
7. Other Comprehensive income includes Gain / (Loss) on fair value of Equity Instruments.
8. Previous years / quarters figures have been regroup / rearranged wherever necessary.
9. The aforesaid Audited financial results will be uploaded on the company's website www.yashmanagement.in and will also be available on the website of stock exchange i.e. www.bseindia.com for the benefit of shareholders and investors.

Place: Mumbai
Date : 10.11.2025

For Yash Management & Satellite Ltd.


Yash Gupta
Managing Director
DIN: 07638743





Yash Management & Satellite Ltd.

Consolidated Segmentwise Revenue, Results and Capital Employed for the Quarter ended 30th September 2025

Sr. No.	Particulars	Quarter ended			Half Year Ended		(Rs in Lacs)
		Consolidated			Consolidated		Year Ended
		30th September 2025	30th June 2025	30th September 2024	30th September 2025	30th September 2024	31st March 2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segment Revenue						
	(a) Trading Activities	361.82	473.67	773.71	835.49	2,067.67	3,074.78
	(b) Manufacturing Activities	-	-	-	-	-	-
	(c) Other	34.14	15.44	15.34	49.58	24.84	46.03
	Total	395.96	489.11	789.05	885.07	2,092.51	3,120.81
	Less: Inter Segment Revenue	19.00	-	-	19.00	-	-
	Net Sales/Income from operations	376.96	489.11	789.05	866.07	2,092.51	3,120.81
2	Segment Results						
	Profit/(+) / Loss(-) before tax and interest from each segment						
	(a) Trading Activities	(53.97)	15.40	(224.53)	(38.57)	(69.46)	(166.34)
	(b) Manufacturing Activities	-	-	-	-	-	-
	(c) Other	29.90	10.51	12.90	40.41	21.24	31.98
	Total	(24.07)	25.91	(211.64)	1.84	(48.22)	(134.36)
	Less: Interest	1.73	0.84	6.14	2.57	10.85	11.89
	Total Profit Before Tax	(25.80)	25.07	(217.77)	(0.73)	(59.08)	(146.24)
3	Capital Employed (Segment Assets)						
	(a) Trading Activities	-	-	-	2,855.77	2,744.31	2,660.86
	(b) Manufacturing Activities	-	-	-	-	442.66	-
	(c) Other	-	-	-	490.42	-	440.76
4	Segment Liabilities						
	(a) Trading Activities	-	-	-	348.71	99.40	113.78
	(b) Manufacturing Activities	-	-	-	-	32.98	-
	(c) Other	-	-	-	30.79	-	20.40
5	Capital Employed (Segment Assets-Liabilities)						
	(a) Trading Activities	-	-	-	2,507.06	2,644.91	2,547.07
	(b) Manufacturing Activities	-	-	-	-	409.68	-
	(c) Other	-	-	-	459.63	-	420.36
	Total	-	-	-	2,966.69	3,054.59	2,967.43

Yash