

Statement of Standalone Audited Financial Results for the Quarter and Year ended 31st March, 2021

(Rs.	In	lacs)

Sr.	Particulars		Quarter ended		Year	ended
No	L	31st March				31st March
	÷	2021	2020	2020	2021	2020
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
	Revenue from operation	121.01	(Onaudited)	(Autreu) 6.00	(Audited) 137.63	(Autrieu) 6.75
П П	Other income	24.42	143.81	12.82	210.98	72.90
ш	Total Income(I + II)	145.43	145.31	18.82	348.61	72.50
IV	Expenses					
	a Cost of Material Consumed					
	b Purchase of Stock- in- trade	24.36	115.61	-	139.97	-
	c Changes in inventories of Finished Goods	24.30 79.58	(115.61)	-	(28.55)	0.38
	d Work-in-progress and Stock-in-Trade	79.38	(115.01)	1.0/	(20.33)	0.36
	e Employees Benefit Expense	- 7.85	7.63	- 7.21	- 28.31	30.11
	f Finance Cost	0.82	1.30	0.59	3.33	9.78
		2.82	3.10	2.70	5.55 11.38	9.78
	g Depreciation and amortisation expense h Other Expenses	12.72	20.57	0.53		100000000
				100000	48.37	51.33
v	Total Expenses Profit/(loss) before exceptional and tax (III ± IV)	128.15 17.28	32.60 112.71	12.90 5.92	202.81 145.80	102.93 (23.28)
VI	Exceptional Items	17.20	112.71	5.92	145.00	(23.26)
1000000	Net Profit before tax $(V \pm VI)$	17.28	112.71	5.92	145.80	(23.28)
	Tax Expenses	17.20	112./1	5.92	145.00	(23.20)
viii	a Current tax	(4.25)	8.58	(2.67)	1 2 2	
	b Previous tax	(4.23)	0.30	(2.67) 0.37	4.33	0.37
IX		21.53	- 104.13	8.22	- 141.47	
	Profit (Loss) for the period (VII ± VIII) Other Comprehensive Income	21.55	104.13	8.22	141.47	(23.65)
л	Items that will not be reclassified to profit or loss					
	Change In fair value of FVOCI equity instruments	(11.13)	40.24	(156.93)	199.52	(276.83)
	Income Tax relating to items that will not be	3.08	40.24	(130.93)	199.32	(270.83)
	reclassified to profit or loss	5.08	0.09	-	10.55	-
ŝ.	Other Comprehensive Income	(14.21)	39.55	(156.93)	188.97	(276.83)
XI	Total Comprehensive Income for the period	7.32	143.68	(148.71)	330.44	(300.48)
XII	Paid-up equity share capital (Face Value of Rs. 10	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00
	Each) Reserve excluding Revaluation Reserve				569.92	239.49
	Earnings per equity share (Based on total	-			3	
	1) Basic	0.04	0.85	(0.87)	1.94	(1.77)
	2) Diluted	0.04	0.85	(0.87)	1.94	(1.77)



Regd. Office: 303, Morya Landmark-I, Opp. Infiniti Mall, Off. New Link Road, Andheri (W), Mumbai - 400053. Tel: 91-22-67425443 Email: yashman@hotmail.com/info@yashmanagement.in Website: www.yashmanagement.in CIN: L65920MH1993PLC073309



Notes

1 STANDALONE STATEMENT OF ASSETS & LIABILITIES AS AT 31-03-2021

Particulars	As at 31st March 2021	(Rs. in Lakh As at 31st Marc 2020
A ASSETS		
1 Non - Current Assets		
(a) Property, Plant and Equipment	55.11	62.
(b) Capital work -in-process	-	365.
(c) Investment Property	290.50	132.
(d) Financial Assets	-	
(i) Investments	794.45	484.
(ii) Bank Balance	633.54	402.
(e) Defered tax Assets (Net)	22.24	16.
(e) Other Non Current assets	3.96	3.
Sub-total-Non Current Assets	1,799.80	1,468.
2 Current Assets		
(a) Inventories	36.03	7.
(b) Fianancial Assets	-	
(i) Trade Receivables	17.32	22.
(ii) Cash and cash equivalents	116.27	22.
(iii) Bank balance other than(ii) above	377.24	416.
(c) Current Tax Assets (Net)	2.70	15.
(iv) Other Current Assets	36.53	16.
Sub-total-Current Assets	586.09	500.
TOTAL-ASSETS	2,385.89	1,969.
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	1,700.00	1,700.
(b) Other Equity	569.92	239.
Sub-Total equity	2,269.92	1,939.
2 Liabilites		
Non Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	7.09	17.
Sub-total-Non Current Liabilities	7.09	17.
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	95.85	
(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	0.56	-
(iii) Other financial liabilities	10.34	9.
(b) Other current liabilities	2.13	2.
(c) Provisions (Net of Advance Tax)	-	
Sub-total-Current Liabilities	108.88	12.
TOTAL FOURTVAND LIABILITIES	2,385.89	1,969.
TOTAL- EQUITY AND LIABILITIES	2,000.07	1,2071

Jaccue (Genent & OFFEEE)

Regd. Office: 303, Morya Landmark-I, Opp. Infiniti Mall, Off. New Link Road, Andheri (W), Mumbai - 400053. Tel: 91-22-67425443 Email: yashman@hotmail.com / info@yashmanagement.in CIN: L65920MH1993PLC073309



2 STATEMENT OF STANDALONE CASH FLOW FOR THE YEAR ENDED 31ST MARCH 2021

		(Rs. in Lakl
Particulars	As at March 31, 2021	As at March 31, 2020
A Cash flow from operating activities :		
Net Profit/(Loss) before tax	330.43	(300.1
Adjustments to Reconcile profit before tax to net cash flows:	-	
Depreciation	11.38	11.33
Loss on sale of fixed assets	-	0.10
Net (Profit)/loss on financial asset designated at FVOCI	(203.17)	295.90
(Profit)/Loss on Sale of Investment	3.65	(19.13
(Profit)/Loss on Sale of Property	(107.85)	
Dividend	(8.38)	(4.94
Finance Cost	3.33	9.7
Exceptional Items	-	-
Interest Income	(79.60)	(63.3)
Operating profit/(loss) before working capital changes	(50.20)	(70.3
Movement in working capital :		(· · · · ·
Decrease / (Increase) in Trade receivable	5.47	42.93
Decrease / (Increase) in Inventories	(28.55)	0.38
Decrease / (Increase) in Other Current Assets	(13.30)	(12.5)
Increase / (Decrease) in trade payables	0.56	(1210)
Increase / (Decrease) in other liabilities	(0.00)	2.03
Cash generated from operations	(86.02)	(37.54
Direct taxes paid (net of refunds)	(00.02)	(0.02
Net cash flow from / used in operating activities (A)	(86.02)	(37.50
B Cash flow from investing activities :	()	
Redemption / (Investment) in current investments	(110.44)	(185.7)
Purchases of Property & CWIP	(84.63)	-
Sale of Property & CWIP	400.00	
Purchases of Property, Plant and Equipment	(3.84)	(1.94
Sale of Property, Plant and Equipment	-	0.10
Investment in bank deposits (having maturity of more than three months)	(191.43)	(4.01
Interest received	79.60	63.36
Dividend Received	8.38	4.94
Net cash used in investing activities (B)	97.64	(123.26
Cash flow from financing activities :		
Interest paid	(3.33)	(9.78
Movement in Borrowings	85.47	(9.53
Net cash from financing activities (C)	82.14	(19.31
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	93.76	(180.13
Cash and cash equivalents at the beginning of the year	22.50	202.63
Cash and cash equivalents at the end of the year	116.27	22.50
	As at	As at
Components of Cash and Cash Equivalents	March 31, 2021	March 31,
For the second	March 51, 2021	2020
ASH AND CASH EQUIVALENTS AT THE END OF THE YEAR		2020
Cash in Hand	6.06	5.04
) Balances with scheduled banks	0.00	5.04
- Current Accounts	0.02	12 70
- Overdraft Accounts	0.93	12.70
- Deposits with original maturity less than 3 months	109.27	4.76
		-
otal cash and cash equivalents	116.27	22.50

Regd. Office: 303, Morya Landmark-I, Opp. Infiniti Mall, Off. New Link Road, Andheri (W), Mumbai - 400053. Tel: 91-22-67425443 Email: yashman@hotmail.com / info@yashmanagement.in Website: www.yashmanagement.in CIN: L65920MH1993PLC073309

1-20CUD



3. Notes

- 1. The above Standalone financial results for the quarter and year ended March 31, 2021 have been reviewed by the Audit Committee and were approved by the Board of Directors at the meeting held on 2nd June, 2021.
- 2. The Company is engaged primarily in the business of trading and there is no separate reportable segment and as per Ind AS 108 dealing with Segment Reporting.
- 3. The standalone financial results for the year ended March 31, 2021 have been audited by the statutory auditors and expressed and unmodified opinion.
- 4. The standalone audited financial results of the company have been prepared in accordance with Indian Accounting Standard as prescribed under section 133 of the Companies Act 2013 read with relevant rules issued there under ((Ind-AS) and other accounting principles generally accepted in India and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 5. During the year under review the company has subscribed 25,48,980 Equity Shares of Rs. 10/- each amounting to Rs. 2,54,89,800/- (Rupees Two crore fifty four lacs eighty nine thousand eight hundred only) in Sudarshan Polyfab Private Limited (SPPL). Consequently SPPL has become subsidiary of the company with 51% of Equity Share Capital in SPPL.
- 6. As the out-break continues to evolve, the company will continue to closely monitor any material changes to future economic conditions. Based on the assessment done by the management of the Company, there is no significant / material impact of COVID-19 on the results for the quarter and year ended March 31, 2021 and year ended March 31,2020.
- 7. Other Comprehensive income includes Gain / (Loss) on fair value of Equity Instruments.
- 8. The figures for the quarters ended March 31, 2021 and March 31, 2020 are the balancing numbers between audited figures in respect of the full financial years and the published unaudited year to date figures upto the end of the third quarter of the relevant financial year, which are subjected to limited review.
- 9. Impact of COVID 19:

Covid-19 which continues to spread across the globe, including India, has contributed to a significant decline in economic activities and volatility in the businesses. Post announcement by WHO as a global pandemic, numerous steps have been taken by the Government and companies to contain the spread of the virus. The extent to which the business/operations of the Company will be impacted will depend on future developments which are highly uncertain. There is considerable uncertainty regarding the extent that Covid-19 will affect the business and operations of the Company. Further, the Company has carried out an assessment of "going concern", the recoverability and carry value of assets, etc. based on certain assumptions, cumulative knowledge and understanding of the business and current indications of future economic conditions and has made adjustments, wherever necessary. However, the actual impact may be different from that estimated as at the date of approval of the financial statements.

- 10. Previous years/quarters figures have been regroup/ rearranged wherever necessary.
- 11. 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: 2nd June 2021

Regd. Office: 303, Morya Landmark-I, Opp. Infiniti Mall, Off. New Link Road, Andheri (W), Mumbai - 400053. Tel: 91-22-67425443 Email: yashman@hotmail.com/info@yashmanagement.in Website: www.yashmanagement.in CIN: L65920MH1993PLC073309



Statement of Audited Consolidated Financia	l Results for the Quarter and Year ended 31st March, 2	2021
Statement of Audited Consonanted a man		(Rs. In lacs)

Sr.	Particulars Quarter ended					Year ended		
No		31st March 2021	31st December 2020	31st March 2020	31st March 2021	31st March 2020		
	×.	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)		
I	Revenue from operation	121.01	1.50	6.00	137.63	6.75		
- Contract 1	Other income	24.42	143.81	12.82	210.98	72.90		
	Total Income(I + II)	145.43	145.31	18.82	348.61	79.65		
	Expenses							
	a Cost of Material Consumed	-	-	-	-	-		
	b Purchase of Stock- in- trade	24.36	115.61	-	139.97	-		
	c Changes in inventories of Finished Goods	79.58	(115.61)	1.87	(28.55)	0.38		
	d Work-in-progress and Stock-in-Trade	-	-	-	-	-		
	e Employees Benefit Expense	7.85	7.63	7.21	28.31	30.11		
	f Finance Cost	0.82	1.30	0.59	3.33	9.78		
	g Depreciation and amortisation expense	2.82	3.10	2.70	11.38	11.33		
	h Other Expenses	12.72	20.57	0.53	48.37	51.33 102.93		
	Total Expenses	128.15	32.60	12.90	202.81	MERIC CARL DECIDING		
V	Profit/(loss) before exceptional and tax (III ± IV)	17.28	112.71	5.92	145.80	(23.28		
VI	Exceptional Items	-	-	-		(22.26		
VII	Net Profit before tax (V ± Vl)	17.28	112.71	5.92	145.80	. (23.28		
VIII	Tax Expenses			(2.(7)	4.22			
	a Current tax	(4.25)	8.58	(2.67)	4.33	0.3		
	b Previous tax	-	-	0.37	141.47	(23.65		
IX	Profit (Loss) for the period (VII ± VIII)	21.53	104.13	8.22	141.47	(23.0.		
Х	Other Comprehensive Income							
	Items that will not be reclassified to profit or loss		10.24	(15(02)	199.52	(276.83		
	Change In fair value of FVOCI equity instruments	(11.13)	40.24	(156.93)	199.52	(270.0.		
	Income Tax relating to items that will not be reclassified to	3.08	0.69		10.55	-		
	profit or loss	(14.21)	39.55	(156.93)	188.97	(276.83		
	Other Comprehensive Income	7.32	143.68	(148.71)	330.44	(300.48		
XI	Total Comprehensive Income for the period (IX+X)	7.52	1.0.00	(
	Profit / (loss) for the period attributable to							
	Owners of the company	21.53	104.13	8.22	141.47	(23.65		
	Non controling interest	-	-	-	-	-		
		21.53	104.13	8.22	141.47	(23.65		
	Other Comprehensive Income / (loss) for the period							
	attributable to	(14.21)	39.55	(156.93)	188.97	(276.83		
	Owners of the company Non controling interest	-	-	-	-	-		
	Non controlling interest	(14.21)	39.55	(156.93)	188.97	(276.8.		
						14		
	Total Comprehensive Income / (loss) for the period							
	attributable to	7.32	143.68	(148.71)	330.44	(300.4)		
	Owners of the company Non controling interest	-	-	-	-	-		
	Non controlling interest	7.32	143.68	(148.71)	330.44	(300.4		
XII	Paid-up equity share capital (Face Value of Rs. 10							
	Each)			- 4		1		
	Owners of the company	1,700.00	1,700.00	1,700.00	1,700.00	1,700.0		
	Non controling interest	244.90	-	-	244.90	-		
		1,944.90	1,700.00	1,700.00	1,944.90	1,700.0		
XIII	Reserve excluding Revaluation Reserve				569.92	239.4		
XIV	Earnings per equity share (Based on total		~					
	comprehensive Income)		0.97	(0.97	1.87	(1.7		
	1) Basic	0.03	ed. Director		6 B B B B B B B B B B B B B B B B B B B			
	2) Diluted	0.03	0.85	1 (0.87	1.07	(1.)		

Regd. Office: 303, Morya Landmark-I, Opp. Infiniti Mall, Off. New Link Road, Andheri (W), Mumbai - 400053. Tel: 91-22-67425443 Email: yashman@hotmail.com/info@yashmanagement.in Website: www.yashmanagement.in CIN: L65920MH1993PLC073309



Notes

1 CONSOLIDATED STATEMENT OF ASSETS & LIABILITIES AS AT 31-03-2021

(b) Capital work - in-process 99.98 36 (c) Investment Property 290.50 13 (d) Financial Assets 539.55 48 (i) Investments 539.55 48 (i) Defer data Assets (Net) 22.24 10 (e) Oder Non Current assets 274.51 1 Sub-total-Non Current Assets 1.987.08 1.46 2 Current Assets 1.732 22.23 (ii) Trade Receivables 117.32 22.23 (ii) Charlon and cash equivalents 12.28 22.23 (iii) Other Current Assets 42.51 10 Sub-total-Current Assets 653.86 500 (iv) Other Current Assets 653.86 500 10 Other Current Assets 653.86 500 12 Equity 1.700.00 1.700.00 1.700.00 (a) Equity Share Capital 1.700.00 1.700.00 1.700.00 (b) Other Equity 2.640.90 1.258 1.259.22 2 Labitities 9.45 1.700.00 1.700.00 (a) Equity	Particulars	As at 31st March 2021	(Rs. in Lakh As at 31st Marc 2020
1 Non - Current Assets 6 (a) Property, Flant and Equipment 939,93 (b) Capial work -in-process 999,93 (c) Investment Property 290,50 (d) Financial Assets 939,95 (i) Investments 539,55 (ii) Investments 539,55 (ii) Bank Balance 633,54 440 (e) Defered tax Assets (Net!) 22,24 11 (e) Other Non Current Assets 1,297,05 1,466 2 Current Assets 1,987,05 1,466 (a) Investories 36,03 7 (b) Financial Assets 1,987,05 1,466 (c) Current Assets 1,987,05 1,466 (a) Investories 36,03 7 (b) Financial Assets 1,288,03 7 (c) Current Assets 129,88 22 (iii) Bank balance other than(ii) above 424,45 4416 (c) Current Assets 42,51 10 Sub-tota-Current Assets 42,51 10 Sub-tota-Current Assets 42,51 10	AASSETS		
(a) Property, Plant and Equipment 135.73 6 (b) Capital work -in-process 90.98 35 (c) Investment Property 220.50 13 (d) Financial Assets 239.55 48 (i) Back Balance 633.54 400 (e) Defered tax Assets (Net!) 22.24 1 (e) Other Non Current Assets 274.51 27 Sub-total-Non Current Assets 1.987.05 1.466 2 Current Assets 36.03 1 (i) Tank Beceivables 17.32 22 (ii) Cash and cash equivalents 129.88 22 (ii) Cash and cash equivalents 129.88 22 (ii) Cash and cash equivalents 129.88 22 (ii) Current Assets 42.51 10 Sub-total-Current Assets 65.86 500 1 Equity 2,640.90 1,960 2 (o) Non Controlling interest 2,640.90 1,960 1 Equity 2,640.90 1,960 2 Liabilities 244.90 10 Sub-total-Current Liabilities 244.90 10 2 (o) Non Controlling interest			
(b) Capital work - in-process 99.98 36 (c) Investment Property 290.50 13 (d) Financial Assets 539.55 48 (i) Investments 539.55 48 (i) Defer data Assets (Net) 22.24 10 (e) Oder Non Current assets 274.51 1 Sub-total-Non Current Assets 1.987.08 1.46 2 Current Assets 1.732 22.23 (ii) Trade Receivables 117.32 22.23 (ii) Charlon and cash equivalents 12.28 22.23 (iii) Other Current Assets 42.51 10 Sub-total-Current Assets 653.86 500 (iv) Other Current Assets 653.86 500 10 Other Current Assets 653.86 500 12 Equity 1.700.00 1.700.00 1.700.00 (a) Equity Share Capital 1.700.00 1.700.00 1.700.00 (b) Other Equity 2.640.90 1.258 1.259.22 2 Labitities 9.45 1.700.00 1.700.00 (a) Equity		135 73	62.6
(c) Investment Property 290.50 13 (d) Financial Assets		1.000 A 100	365.1
(d) Financial Assets 539.55 48 (i) Investments 539.55 48 (ii) Bank Balance 633.54 40 (e) Defered tax Assets (Net]) 22.24 1. (e) Other Non Current Assets 274.51		2	132.9
(i) Investments 539.55 48 (ii) Bank Balance 633.54 40 (e) Defired tax Assets (Net) 22.24 11 (e) Other Non Current Assets 274.51 274.51 Sub-total-Non Current Assets 1.987.05 1.462 2 Current Assets 1.987.05 1.462 (a) Inventories 36.03 27 (i) Tade Receivables 17.32 22 (ii) Cash and cash equivalents 129.88 22 (iii) Cash and cash equivalents 42.51 10 (iv) Other Current Assets 6633.86 500 Sub-total-Current Assets 6633.86 500 Sub-total-Current Assets 6633.86 500 1 Equity Mark Capital 1.700.00 1.700.00 (b) Other Equity 22.514.82 1.966 22.51.92 Equity attributable to owners of the holding company (a+b) 22.69.92 1.958 (a) Equity attributable to owners of the holding company (a+b) 2.26.99.92 1.9595 (b) Other Equity 2.514.82 1.939 2.49.90		290,50	132.5
(ii) Bank Balance 633.54 400 (c) Defered tax Assets (Net)) 22.2.4 10 (c) Other Non Current Assets 1.987.05 1.460 2 Current Assets 1.987.05 1.460 (a) Inventories 36.03 1 (b) Financial Assets 117.32 22.21 (ii) Tack Receivables 117.32 22.21 (ii) Bank balance other than(ii) above 424.45 411 (c) Current Assets 129.88 22.22 (iii) Bank balance other than(ii) above 424.45 411 (c) Current Assets 42.51 10 (c) Current Assets 42.51 10 Sub-total-Current Assets 42.51 10 Sub-total-Current Assets 569.92 235 (c) Non Controlling interest 569.92 244.90 Total Equity 2,640.90 1,700.00 (c) Non Controlling interest 2,514.82 1,935 2 Liabilities 9.45 17 Sub-total-Non Current Liabilities 9.45 17 (i) Borrowings		530 55	484.4
(e) Defered tax Assets (Net))22.24(e) Other Non Current assets274.51Sub-total-Non Current assets1,987.05(d) Inventories36.03(e) Trade Receivables17.32(ii) Trade Receivables17.32(iii) Cash and cash equivalents129.88(iii) Cash and cash equivalents129.88(iii) Other Current Assets42.51(iii) Other Current Assets653.86Sub-total-Current Assets653.86Sub-total-Current Assets653.86EQUITY AND LIABILITIES1.700.00I Equity1.700.00(b) Other Equity569.92Equity Attributable to owners of the holding company (a+b)2.2649.90I Sub-total-Non Current Liabilities9.45(i) Borrowings9.45(a) Financial Liabilities9.45(i) Borrowings9.45(i) Trade payables1.712(a) Financial Liabilities9.88(b) Other Current Liabilities9.88(c) Provisions (Net of Advance Tax)9.88(c) Provisions (Net of Advance Tax)9.88 <td>(ii) Bank Balance</td> <td>0.000000000</td> <td>404.4</td>	(ii) Bank Balance	0.000000000	404.4
(e) Other Non Current assets 274.51 Sub-total-Non Current Assets 1,987.05 2 Current Assets 36.03 (a) Inventories 36.03 (b) Financial Assets 17.32 (i) Tade Receivables 17.32 (ii) Cash and cash equivalents 129.88 (iii) Cash and cash equivalents 129.88 (iii) Cash and cash equivalents 424.45 (iv) Other Current Assets 42.51 (iv) Other Current Assets 653.86 Sub-total-Current Assets 653.86 (iv) Other Current Assets 656.92 EQUITY AND LLABILITIES 1.700.00 I Equity 569.92 (a) Equity Share Capital 1.700.00 (b) Other Equity 569.92 Total Equity 2.2514.82 I Equity 2.2514.82 I Equity 2.514.82 (a) Financial Liabilities 9.45 (b) Borrowings 9.45 (a) Financial Liabilities 9.45 (a) Financial Liabilities 9.45 (a) Financial Liabilities 0.56 (a) Drowings 9.55 <td> IN IZ INSCREDUCE IN EXAMPLES </td> <td></td> <td></td>	 IN IZ INSCREDUCE IN EXAMPLES 		
Sub-total-Non Current Assets 1,987.05 1,460 2 Current Assets 36.03 36.03 (a) Inventories 36.03 17.32 22 (ii) Trade Receivables 117.32 22 21 129.88 22 (iii) Bank balance other than(ii) above 422.45 414 (c) Current Tax Assets (Net) 3.66 11 (v) Other Current Assets 42.51 14 Sub-total-Current Assets 42.51 14 Sub-total-Current Assets 653.86 500 EQUITY AND LIABILITIES 2,640.90 1,700.00 1 Equity 1,700.00 1,700.00 (a) Equity Share Capital 1,700.00 1,700.00 (b) Other Equity 2,269.92 2,33 (c) Non Controlling interest 2,269.92 1,935 (a) Financial Liabilities 9.45 17 Sub-total-Non Current Liabilities 9.45 17 (a) Financial Liabilities 9.45 17 Sub-total-Non Current Liabilities 9.45 17 (a) Financial Liabilities 9.45 17 (b) Borrow			16.2
2 Current Assets 36.03 (a) Inventories 36.03 17.32 (b) Finanacial Assets 17.32 22 (ii) Gash and cash equivalents 129.88 22 (iii) Bank balance other than(ii) above 424.45 410 (c) Current Tax Assets (Net) 3.66 12 (iv) Other Current Assets 653.86 500 Sub-total-Current Assets 653.86 500 (a) Equity Share Capital 1,700.00 1,700.00 (a) Equity Share Capital 1,700.00 1,700.00 (b) Other Equity 2,640.90 1,969 EQUITY AND LIABILITIES 2,640.90 1,900 I Equity 1,700.00 1,700.00 (a) Equity Share Capital 1,700.00 1,700.00 (b) Other Equity 2,514.82 1,939 2 Liabilities 2,514.82 1,939 10 Borrowings 9,45 17 Sub-total-Non Current Liabilities 9,45 17 (i) Borrowings 9,45 17 (ii) Borrowings <td></td> <td></td> <td>3.9</td>			3.9
(a) Inventories36.03(b) Finanacial Assets17.32(i) Trade Receivables17.32(ii) Cash and cash equivalents129.88(iii) Bank balance other than(ii) above424.45(c) Current Tax Assets (Net)3.66(iv) Other Current Assets425.1(iv) Other Current Assets653.86Sub-total-Current Assets653.86(a) Equity Share Capital1,700.00(b) Other Equity1,700.00(c) Non Controlling interest2,514.82Total Equity2,514.82(b) Other Islabilities9.45(i) Borrowings9.45(i) Borrowings9.45(ii) Borrowings9.45(iii) Other Innancial Liabilities-(iii) Other Innancial Liabilities-(iii) Other Innancial liabilities0,56(iii) Other Current Liabilities0,56(iii) Other Innancial Liabilities-(i) Other Current Liabilities-(iii) Other Innancial Liabilities-(iii	Sub-total-tion Current Assets	1,987.05	1,468.4
(b) Financial Assets17.3222(i) Cash and cash equivalents17.3222(ii) Cash and cash equivalents129.8822(iii) Bank balance other than(ii) above424.45410(c) Current Tax Assets (Net)424.45410(iv) Other Current Assets42.5110Sub-total-Current Assets653.86500EQUITY AND LIABILITIES653.86500I Equity1,700.001,700.00(a) Equity Share Capital1,700.001,700.00(b) Other Equity2,514.821,933(c) Non Controlling interest244.9010Total Equity2,514.821,9332 Liabilities9.4517Sub-total-Non Current Liabilities9.4517(i) Borrowings9.4517Sub-total-Non Current Liabilities9.4517(ii) Trade payables(ii) Other innancial Liabilities9.4517(iii) Other funccial liabilities9.4517(iii) Other orwings95.85-(iii) Other orwings95.85-(iii) Other orwings95.85-(iii) Other outstanding dues of micro enterprises and small enterprises-(b) Other oursent liabilities9.882(c) Provisions (Net of Advance Tax)Sub-total-Current LiabilitiesSub-total-Current LiabilitiesSub-total-Current Liabilities(iii) Other outstanding dues of mi	2 Current Assets		
(i) Trade Receivables17.3222(ii) Cash and cash equivalents129.8822(iii) Bank balance other than(ii) above424.45414(c) Current Tax Assets (Net)3.6611(iv) Other Current Assets653.86500Sub-total-Current Assets653.86500I EQUITY AND LIABILITIES111 Equity1,9661(a) Equity Share Capital1,700.001,700.00(b) Other Equity569.92235(c) Non Controlling interest244.901Total Equity2,266.921,9352 Liabilities244.901Non Current Liabilities9.4517Sub-total-Non Current Liabilities9.4517(i) Borrowings9.4517Sub-total-Non Current Liabilities9.4517(ii) Other any advector other than micro enterprises and small enterprises0.56(iii) Other any advector other than micro enterprises and small enterprises0.56(iii) Other any advector other than micro enterprises and small enterprises9.88(c) Provisions (Net of Advance Tax)Sub-total-Current Liabilities9.882(c) Provisions (Net of Advance Tax)Sub-total-Current Liabilities116.6312	(a) Inventories	36.03	7.4
(ii) Cash and eash equivalents129 8822(iii) Bank balance other than(ii) above424.45410(c) Current Tax Assets (Net)3.6611(iv) Other Current Assets42.5110Sub-total-Current Assets653.86500TOTAL-ASSETS2,640.901.963I Equity1,700.001,700(a) Equity Share Capital1,700.001,700(b) Other Equity569.92235I could be equity569.92235(c) Non Controlling interest244.901.935Total Equity2,514.821.935(a) Financial Liabilities9.451.7(i) Borrowings9.451.7Current Liabilities9.451.7(a) Financial Liabilities9.451.7(ii) Trade payables(a) Total outstanding dues of micro enterprises and small enterprises-(b) Other current liabilities0.56-(iii) Other financial Liabilities9.882(c) Provisions (Net of Advance Tax)Sub-total-Current Liabilities9.882(c) Provisions (Net of Advance Tax)Sub-total-Current Liabilities9.882	(b) Fianancial Assets		
(iii) Bank balance other than(ii) above424.45410(c) Current Tax Assets (Net)3.6613(iv) Other Current Assets42.5110Sub-total-Current Assets653.86500I Equity653.86500(a) Equity Share Capital1.700.001.700(b) Other Equity569.92235Equity attributable to owners of the holding company (a+b)2,269.921.935(c) Non Controlling interest244.901.700.001.700Total Equity2,514.821.9351.935(a) Financial Liabilities9.451.7(a) Financial Liabilities9.451.7(a) Financial Liabilities9.451.7(a) Financial Liabilities9.451.7(a) Financial Liabilities9.451.7(b) Total outstanding dues of micro enterprises and small enterprises-(a) Total outstanding dues of micro enterprises and small enterprises0.56(ii) Other financial liabilities10.349(b) Other current Liabilities9.882(c) Provisions (Net of Advance Tax)Sub-total-Current Liabilities116.6312	(i) Trade Receivables	17.32	22.1
(c) Current Tax Assets (Net)3.6611(iv) Other Current Assets42.5110Sub-total-Current Assets653.86500EQUITY AND LIABILITIES70TAL-ASSETS2,640.90I Equity1,700.001,700(a) Equity Share Capital1,700.001,700(b) Other Equity569.92235C(c) Non Controlling interest2,44.902,269.92Total Equity2,249.901,9352 Liabilities2,514.821,9392 Liabilities9.4517Sub-total-Current Liabilities9.4517(i) Borrowings9.4517Current Liabilities9.4517(ii) Trade payables95.8510.34(iii) Other financial Liabilities(iii) Other financial Liabilities9.882(c) Provisions (Net of Advance Tax)Sub-total-Current Liabilities9.882(c) Provisions (Net of Advance Tax)Sub-total-Current Liabilities116.6312	(ii) Cash and cash equivalents	129.88	22.:
(iv) Other Current Assets42.5111Sub-total-Current Assets653.86500TOTAL-ASSETS2,640.901,965EQUITY AND LIABILITIES111,700.001,700(a) Equity Share Capital1,700.001,7001,7001,700(b) Other Equity569.922,352,44.901,935Total Equity2,514.821,93921,935(a) Financial Liabilities9.451717Sub-total-Non Current Liabilities9.451717(a) Financial Liabilities9.451717(i) Borrowings9.451717Current Liabilities9.4517(i) Borrowings95.85610.34(ii) Other financial Liabilities-0.5610.34(i) Other rurent liabilities9.8822(ii) Other functial liabilities9.8822(iii) Other functial liabilities9.8822(iii) Other functial liabilities9.88210.34(iii) Other functial liabilities9.8821(iii) Other functial liabilities116.6312Sub-total-Current Liabilities116.6312	(iii) Bank balance other than(ii) above	424.45	416.
Sub-total-Current Assets 653.86 500 TOTAL-ASSETS 2,640.90 1,963 EQUITY AND LIABILITIES 1,700.00 1,700 I Equity (a) Equity Share Capital 1,700.00 1,700 (b) Other Equity Equity attributable to owners of the holding company (a+b) 2,269.92 1,935 (c) Non Controlling interest 244.90 24.90 24.90 Total Equity 2,514.82 1,939 2 Liabilities 9.45 17 Non Current Liabilities 9.45 17 Current Liabilities 9.45 17 Current Liabilities 95.85 17 (i) Borrowings 95.85 17 Current Liabilities - - (a) Financial Liabilities - - (ii) Borrowings 95.85 17 (iii) Other financial liabilities - - (a) Total outstanding dues of micro enterprises and small enterprises - - (b) Other current liabilities - - - (iii) Other financial liabilities 9.88 2 - -	(c) Current Tax Assets (Net)	3.66	15.4
Sub-total-Current Assets653.86500TOTAL-ASSETS2,640.901,966I Equity (a) Equity Share Capital1,700.001,700(b) Other Equity2,269.921,935(c) Non Controlling interest2,44.902,459.92Total Equity2,514.821,9392 Liabilities9.4517(a) Financial Liabilities9.4517(i) Borrowings9.4517Current Liabilities9.4517(ii) Borrowings95.8510(iii) Trade payables(b) Total outstanding dues of micro enterprises and small enterprises-(iii) Other financial liabilities(i) Dorrowings95.85-(ii) Trade payables(a) Total outstanding dues of creditors other than micro enterprises and small enterprises-(b) Other financial liabilities9.882(c) Provisions (Net of Advance Tax)Sub-total-Current Liabilities116.6312	(iv) Other Current Assets	42.51	16.0
TOTAL-ASSETS EQUITY AND LIABILITIES 2,640.90 1,963 1 Equity 1,700.00 1,700 (a) Equity Share Capital 1,700.00 1,700 (b) Other Equity 569.92 235 Equity attributable to owners of the holding company (a+b) 2,269.92 1,935 (c) Non Controlling interest 2,44.90 2,514.82 1,939 Total Equity 2,514.82 1,939 2 Liabilities Non Current Liabilities 9,45 17 Sub-total-Non Current Liabilities 9,45 17 (i) Borrowings 9,45 17 Current Liabilities 9,45 17 (ii) Borrowings 95.85 17 (iii) Other financial Liabilities 95.85 17 (iii) Other dustanding dues of micro enterprises and small enterprises - - (iii) Other financial liabilities 9.56 10.34 9 (b) Other current Liabilities 9.88 2 - - (c) Provisions (Net of Advance Tax) - - - - Sub-total-Current Liabilities 116.63 <t< td=""><td>Sub-total-Current Assets</td><td></td><td>500.9</td></t<>	Sub-total-Current Assets		500.9
(a) Equity Share Capital1,700.001,700(b) Other EquityEquity attributable to owners of the holding company (a+b)2,269.921,935(c) Non Controlling interest2,214.821,939Total Equity2,514.821,9392 Liabilities(a) Financial Liabilities9,4517(a) Financial Liabilities9,4517(i) Borrowings9,4517Sub-total-Non Current Liabilities9,4517(i) Borrowings9,4517Current Liabilities9,4517(i) Borrowings9,5.85(ii) Trade payables-(a) Total outstanding dues of micro enterprises and small enterprises0,56(iii) Other financial Liabilities(b) Other current Liabilities10.349(b) Other current Liabilities9,882(c) Provisions (Net of Advance Tax)Sub-total-Current Liabilities(c) Provisions (Net of Advance Tax)Sub-total-Current Liabilities116.6312	EQUITY AND LIABILITIES	2,040.90	1,909.4
(b) Other Equity569.92235Equity attributable to owners of the holding company (a+b)2,269.921,935(c) Non Controlling interest244.902,514.821,935Total Equity2Liabilities2,514.821,935(a) Financial Liabilities9.4517(i) Borrowings9.4517Sub-total-Non Current Liabilities9.4517(i) Borrowings9.4517(i) Borrowings9.4517(ii) Borrowings95.8517(ii) Trade payables95.8510(ii) Other financial Liabilities(b) Total outstanding dues of creditors other than micro enterprises and small enterprises(iii) Other financial liabilities10.349(b) Other current liabilities9.882-(c) Provisions (Net of Advance Tax)Sub-total-Current Liabilities(c) Provisions (Net of Advance Tax)Sub-total-Current LiabilitiesSub-total-Current LiabilitiesSub-total-Current LiabilitiesSub-total-Current LiabilitiesSub-total-Current LiabilitiesSub-total-Current LiabilitiesSub-total-Current LiabilitiesSub-total-Current LiabilitiesSub-		1 700 00	1 700 (
Equity attributable to owners of the holding company (a+b)2,269.921,935(c) Non Controlling interest244.902,514.821,939 Total Equity 2,514.821,9392Liabilities2,514.821,939(a) Financial Liabilities9.4517(i) Borrowings9.4517 Sub-total-Non Current Liabilities 9.4517(i) Borrowings9.4517(i) Borrowings9.4517(ii) Borrowings95.8517(ii) Trade payables95.8510(ii) Trade payables(b) Total outstanding dues of micro enterprises and small enterprises0.56(iii) Other financial liabilities10.349(b) Other current liabilities9.882(c) Provisions (Net of Advance Tax)Sub-total-Current Liabilities116.6312			
(c) Non Controlling interest244.90Total Equity2,514.82Liabilities1,935(a) Financial Liabilities9.45(i) Borrowings9.45(a) Financial Liabilities9.45(i) Borrowings9.45(ii) Borrowings9.45(ii) Borrowings9.45(ii) Borrowings9.45(iii) Trade payables-(ii) Trade payables-(iii) Trade payables-(b) Total outstanding dues of micro enterprises and small enterprises-(iii) Other financial liabilities0.56(iii) Other current liabilities9.88(c) Provisions (Net of Advance Tax)-Sub-total-Current Liabilities-(b) Total outstanding due to f Advance Tax)-(b) Total outstanding Tax-(c) Provisions (Net of Advance Tax)-(c) Provisions (Net of Advance Tax)- </td <td></td> <td></td> <td></td>			
Total Equity2,514.821,9352 LiabilitesNon Current Liabilities1(a) Financial Liabilities9.4517Sub-total-Non Current Liabilities9.4517Current Liabilities9.4517(a) Financial Liabilities9.4517(a) Financial Liabilities9.4517(a) Financial Liabilities9.4517(a) Financial Liabilities9.58517(ii) Borrowings95.8517(iii) Trade payables95.8510(a) Total outstanding dues of micro enterprises and small enterprises-(b) Total outstanding dues of creditors other than micro enterprises and small enterprises0.56(iii) Other financial liabilities9.882(c) Provisions (Net of Advance Tax)Sub-total-Current Liabilities116.6312			1,939.4
2 Liabilities Non Current Liabilities 9.45 (a) Financial Liabilities 9.45 (i) Borrowings 9.45 Sub-total-Non Current Liabilities 9.45 (a) Financial Liabilities 9.45 (i) Borrowings 9.45 (a) Financial Liabilities 95.85 (ii) Borrowings 95.85 (iii) 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 0.56 (iii) Other financial liabilities 9.88 (c) Provisions (Net of Advance Tax) - Sub-total-Current Liabilities -			-
Non Current Liabilities9.45(a) Financial Liabilities9.45(i) Borrowings9.45Sub-total-Non Current Liabilities9.45(a) Financial Liabilities9.45(a) Financial Liabilities9.45(i) Borrowings95.85(ii) Trade payables95.85(ii) Trade payables-(b) Total outstanding dues of micro enterprises and small enterprises-(b) Total outstanding dues of creditors other than micro enterprises and small enterprises0.56(iii) Other financial liabilities10.34(b) Other current liabilities9.88(c) Provisions (Net of Advance Tax)-Sub-total-Current Liabilities116.63		2,514.82	1,939.4
(a) Financial Liabilities9.45(i) Borrowings9.45Sub-total-Non Current Liabilities9.45Current Liabilities9.45(a) Financial Liabilities95.85(ii) Borrowings95.85(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 enterprises0.56(iii) Other financial liabilities10.34(b) Other current liabilities9.88(c) Provisions (Net of Advance Tax)-Sub-total-Current Liabilities116.63			
(i) Borrowings9.4517Sub-total-Non Current Liabilities9.4517Current Liabilities9.4517(a) Financial Liabilities9.4517(i) Borrowings95.8517(ii) Trade payables95.8517(a) Total outstanding dues of micro enterprises and small enterprises-(b) Total outstanding dues of creditors other than micro enterprises and small enterprises0.56(iii) Other financial liabilities10.34(b) Other current liabilities9.88(c) Provisions (Net of Advance Tax)-Sub-total-Current Liabilities116.63116.6312			
Sub-total-Non Current Liabilities 9,45 17 Current Liabilities 9,45 17 (a) Financial Liabilities 95.85 95.85 (ii) Dorrowings 95.85 95.85 (ii) Trade payables - - (b) Total outstanding dues of micro enterprises and small enterprises 0.56 - (iii) Other financial liabilities 10.34 9 (b) Other current liabilities 9.88 2 (c) Provisions (Net of Advance Tax) - - Sub-total-Current Liabilities 116.63 12			
Current Liabilities 95.85 (a) Financial Liabilities 95.85 (i) Borrowings 95.85 (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 0.56 (iii) Other financial liabilities 10.34 9 (b) Other current liabilities 9.88 2 (c) Provisions (Net of Advance Tax) - - Sub-total-Current Liabilities 116.63 12			17.4
(a) Financial Liabilities 95.85 (i) Borrowings 95.85 (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 0.56 (iii) Other financial liabilities 10.34 9 (b) Other current liabilities 9.88 2 (c) Provisions (Net of Advance Tax) - - Sub-total-Current Liabilities 116.63 12		9.45	17.4
(i) Borrowings95.85(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 enterprises0.56(iii) Other financial liabilities10.34(b) Other current liabilities9.88(c) Provisions (Net of Advance Tax)-Sub-total-Current Liabilities116.63			
(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 enterprises0.56(iii) Other financial liabilities10.34(b) Other current liabilities9.88(c) Provisions (Net of Advance Tax)-Sub-total-Current Liabilities1116.63			
(a) Total outstanding dues of micro enterprises and small enterprises-(b) Total outstanding dues of creditors other than micro enterprises and small enterprises0.56(iii) Other financial liabilities10.34(b) Other current liabilities9.88(c) Provisions (Net of Advance Tax)-Sub-total-Current Liabilities116.63		95.85	-
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises0.56(iii) Other financial liabilities10.34(b) Other current liabilities9.88(c) Provisions (Net of Advance Tax)-Sub-total-Current Liabilities116.63			
(b) Other current liabilities 9.88 2 (c) Provisions (Net of Advance Tax) - - Sub-total-Current Liabilities 116.63 12			-
(c) Provisions (Net of Advance Tax) - Sub-total-Current Liabilities 116.63	(iii) Other financial liabilities	10.34	9.5
Sub-total-Current Liabilities 116.63 12	(b) Other current liabilities	9.88	2.9
	(c) Provisions (Net of Advance Tax)	-	-
TOTAL FOULTV AND LIABLITIES 2 640.90 1969	Sub-total-Current Liabilities	116.63	12.4
	TOTAL- EQUITY AND LIABILITIES	2,640.90	1,969.4

Regd. Office: 303, Morya Landmark-I, Opp. Infiniti Mall, Off. New Link Road, Andheri (W), Mumbai - 400053. Tel: 91-22-67425443 Email: yashman@hotmail.com/info@yashmanagement.in CIN: L65920MH1993PLC073309

1-000



	As at	As at
Particulars	March 31, 2021	As at March 31, 202
A Cash flow from operating activities :		
Net Profit/(Loss) before tax	330.43	(300.1
Adjustments to Reconcile profit before tax to net cash flows:	-	
Depreciation	11.38	11.3
Loss on sale of fixed assets	-	0.1
Net (Profit)/loss on financial asset designated at FVOCI	(203.17)	295.9
(Profit)/Loss on Sale of Investment	3.65	(19.1
(Profit)/Loss on Sale of Property	(107.85)	-
Dividend	(8.38)	(4.9
Finance Cost	3.33	9.7
Exceptional Items	-	-
Interest Income	(79.60)	(63.3
Operating profit/(loss) before working capital changes	(50.20)	(70.3
Movement in working capital :		
Decrease / (Increase) in Trade receivable	5.47	42.9
Decrease / (Increase) in Inventories	(28.55)	0.3
Decrease / (Increase) in Non-Current Assets	(270.55)	-
Decrease / (Increase) in Current Assets	(270.55)	
Decrease / (Increase) in Other Current Assets	(20.23)	(12.5
Increase /(decrease) in Trade Payable	0.56	(12
Increase /(decrease) in Current Liabilities	7.75	2.0
	12000 B. AUT	25.000
Cash generated from operations	(355.76)	(37.5
Direct taxes paid (net of refunds) Net cash flow from / used in operating activities (A)	-	(0.0
B Cash flow from investing activities :	(355.76)	(37.5
Redemption / (Investment) in current investments	144.46	(185.7
Purchases of Property & CWIP	(175.61)	(185.7
	400.00	
Sale of Property & CWIP	and the second sec	(1.0
Purchases of Property, Plant and Equipment	(84.46)	(1.9
Sale of Property, Plant and Equipment	(229 (4)	0.1
Investment in bank deposits (having maturity of more than three months)	(238.64)	(4.0
Interest received	79.60	63.3
Dividend Received	8.38	4.9
Net cash used in investing activities (B)	133.73	(123.2
C Cash flow from financing activities :		
Proceeds from Issue of Share Capital to Non-Controlling Interest	244.90	-
Interest paid	(3.33)	(9.7
Movement in Borrowings	87.84	(9.5
Net cash from financing activities (C)	329.41	(19.3
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	107.38	(180.1
Cash and cash equivalents at the beginning of the year	22.50	202.6
Cash and cash equivalents at the end of the year	129.88	22.5
	As at	As at
Components of Cash and Cash Equivalents	March 31, 2021	March 31, 202
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR		
) Cash in Hand	7.33	5.0
i) Balances with scheduled banks		
- Current Accounts	13.27	12.7
- Overdraft Accounts		4.7
- Deposits with original maturity less than 3 months	109.27	-
Total cash and cash equivalents	129.88	22.5

2 CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST MARCH 2021



MUMBAI



3. NOTES

- 1. The above Consolidated Financial Results of Yash Management & Satellite Ltd. (Parent Company) and its Subsidiary for the quarter and year ended March 31, 2021 were reviewed by the Audit Committee and subsequently approved by the Board of Directors of parent company at its meeting held on 2nd June, 2021. The statutory auditors have expressed an unmodified opinion.
- 2. The Consolidated financial results for the quarter and year ended 31 March 2021 include the audited financial results of its subsidiary M/s Sudarshan Polyfab Private Limited (51%)
- 3. Sudarshan Polyfab Private Limited has become subsidiary of the Company on 8th January 2021. Being the first year of Sudarshan Polyfab Private Ltd (Subsidiary company) previous year figures has not been given in consolidated financial results of the company.
- 4. Since business of the subsidiary has not yet been commenced and all the other income and expenditure has been transferred to Pre-operative Expenses., hence there is no impact of profit / loss in consolidated financial results.
- 5. The consolidated audited financial results of the company have been prepared in accordance with Indian Accounting Standard as prescribed under section 133 of the Companies Act 2013 read with relevant rules issued there under ((Ind-AS) and other accounting principles generally accepted in India and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 6. The Company is engaged primarily in the business of trading and there is no separate reportable segment and as per Ind AS 108 dealing with Segment Reporting.
- 7. Impact of COVID 19:

Covid-19 which continues to spread across the globe, including India, has contributed to a significant decline in economic activities and volatility in the businesses. Post announcement by WHO as a global pandemic, numerous steps have been taken by the Government and companies to contain the spread of the virus. The extent to which the business/operations of the Company will be impacted will depend on future developments which are highly uncertain. There is considerable uncertainty regarding the extent that Covid-19 will affect the business and operations of the Company. Further, the Company has carried out an assessment of "going concern", the recoverability and carry value of assets, etc. based on certain assumptions, cumulative knowledge and understanding of the business and current indications of future economic conditions and has made adjustments, wherever necessary. However, the actual impact may be different from that estimated as at the date of approval of the financial statements.

8. The figures for the quarters ended March 31, 2021 and March 31, 2020 are the balancing numbers between audited figures in respect of the full financial years and the published unaudited year to date figures upto the end of the third quarter of the relevant financial year, which are subjected to limited review.



Regd. Office: 303, Morya Landmark-I, Opp. Infiniti Mall, Off. New Link Road, Andheri (W), Mumbai - 400053. Tel: 91-22-67425443 Email: yashman@hotmail.com/info@yashmanagement.in Website: www.yashmanagement.in CIN: L65920MH1993PLC073309



- 9. previous years/quarters figures have been regroup/ rearranged wherever necessary.
- 10. The above Consolidated 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: 2nd June 2021