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## **Yash Management & Satellite Ltd.**

Date: 30<sup>th</sup> May, 2022

To,  
**The Secretary,**  
The Corporate Relationship Department,  
Bombay Stock Exchange Limited  
PhirozeJeejeebhoy Towers,  
Dalal Street, Mumbai- 400001

**Scrip Code: 511601**

**Sub- Submission of Standalone and Consolidated Audited Financial Results under Regulation 33 of SEBI (LODR) Regulations, 2015 for the quarter and Year ended 31<sup>st</sup> March, 2022.**

Dear Sir/ Madam.

Pursuant to provisions of the Regulation 33 of SEBI (LODR) Regulations, 2015 We are hereby enclosing the Standalone and Consolidated Audited Financial Results of the company for the quarter as well as year ended 31<sup>st</sup> March, 2022 duly approved by Board of Directors of the Company at its meeting held Today i.e. 30<sup>th</sup> May, 2022 along with Auditors Report, Statement of assets and Liabilities, Cash flow Statement and Declaration by the Managing Director of the Company pursuant to second proviso of Regulation 33(3)(d) of SEBI(Listing Obligations and Disclosures Requirements) Regulation, 2015.

Further above results shall also be submitted in XBRL mode within 24 Hours from the conclusion of Board Meeting.

We request you to kindly take the same on your record.

Thanking You  
Yours faithfully,

**FOR YASH MANAGEMENT AND SATELLITE LIMITED**

**Anurag Gupta**  
Managing Director  
DIN: 00398458

Encl: a/a



# Yash Management & Satellite Ltd.

Statement of Standalone Audited Financial Results for the Quarter and Year ended 31st March, 2022

(Amount In Lakhs)

Sr. No	Particulars	Quarter Ended			Year Ended	
		31st March 2022	31st Dec 2021	31st March 2021	31st March 2022	31st March 2021
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I	Revenue from operation	14.75	10.25	121.01	66.43	137.63
II	Other income	21.09	39.79	24.42	99.59	210.98
III	<b>Total Income(I + II)</b>	<b>35.84</b>	<b>50.04</b>	<b>145.43</b>	<b>166.02</b>	<b>348.61</b>
IV	Expenses					
	a Cost of Material Consumed	-	-	-	-	-
	b Purchase of Stock- in- trade	-	-	24.36	-	139.97
	c Changes in inventories of Finished Goods Work-in-progress and Stock-in-Trade	0.00	-	79.58	36.03	(28.55)
	d Employees Benefit Expense	8.41	7.94	7.85	30.52	28.31
	e Finance Cost	1.57	1.92	0.82	7.22	3.33
	f Depreciation and amortisation expense	1.59	3.29	2.82	11.46	11.38
	h Other Expenses	12.95	9.00	12.72	39.84	48.37
	<b>Total Expenses</b>	<b>24.53</b>	<b>22.15</b>	<b>128.15</b>	<b>125.08</b>	<b>202.81</b>
V	<b>Profit/(loss) before exceptional and tax (III ± IV)</b>	<b>11.31</b>	<b>27.89</b>	<b>17.28</b>	<b>40.94</b>	<b>145.80</b>
VI	Exceptional Items	-	-	-	-	-
VII	<b>Net Profit before tax (V ± VI)</b>	<b>11.31</b>	<b>27.89</b>	<b>17.28</b>	<b>40.94</b>	<b>145.80</b>
VIII	Tax Expenses					
	a Current tax	(5.28)	5.28	(4.25)	-	4.33
	b Previous tax	-	-	-	-	-
IX	<b>Profit (Loss) for the period (VII ± VIII)</b>	<b>16.59</b>	<b>22.61</b>	<b>21.53</b>	<b>40.94</b>	<b>141.47</b>
X	Other Comprehensive Income					
	Items that will not be reclassified to profit or loss					
	Change In fair value of FVOCI equity instruments	(39.45)	(0.77)	(11.13)	106.85	199.52
	Income Tax relating to items that will not be reclassified to profit or loss	(19.69)	10.64	3.08	11.40	10.55
	<b>Other Comprehensive Income</b>	<b>(19.76)</b>	<b>(11.41)</b>	<b>(14.21)</b>	<b>95.45</b>	<b>188.97</b>
XI	<b>Total Comprehensive Income for the period</b>	<b>(3.17)</b>	<b>11.20</b>	<b>7.32</b>	<b>136.39</b>	<b>330.44</b>
XII	<b>Paid-up equity share capital ( Face Value of Rs. 10 Each)</b>	<b>1,700.00</b>	<b>1,700.00</b>	<b>1,700.00</b>	<b>1,700.00</b>	<b>1,700.00</b>
XIII	<b>Reserve excluding Revaluation Reserve</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>706.31</b>	<b>569.92</b>
XIV	Earnings per equity share ( Based on total comprehensive Income)					
	1) Basic	(0.02)	0.07	0.04	0.80	1.94
	2) Diluted	(0.02)	0.07	0.04	0.80	1.94



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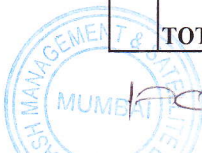
Notes

# Yash Management & Satellite Ltd.

1 STANDALONE STATEMENT OF ASSETS & LIABILITIES AS AT 31-03-2022

(Rs. in Lakhs)

Particulars		31st March 2022	31st March 2021
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non - Current Assets</b>		
	(a) Property, Plant and Equipment	43.45	55.11
	(b) Capital work -in-process	-	-
	(c) Investment Property	221.77	290.50
	(d) Financial Assets	-	-
	(i) Investments	903.38	794.45
	(ii) Other Financial Assets	605.88	633.54
	(e) Deferred tax Assets (Net)	22.24	22.24
	(e) Other Non Current assets	3.96	3.96
	<b>Sub-total-Non Current Assets</b>	<b>1,800.69</b>	<b>1,799.80</b>
<b>2</b>	<b>Current Assets</b>		
	(a) Inventories	-	36.03
	(b) Financial Assets	-	-
	(i) Trade Receivables	30.13	17.32
	(ii) Cash and cash equivalents	140.33	116.27
	(iii) Bank balance other than(ii) above	560.28	377.24
	(c) Current Tax Assets ( Net)	22.29	2.70
	(d) Other Current Assets	25.43	36.53
	<b>Sub-total-Current Assets</b>	<b>778.46</b>	<b>586.09</b>
	<b>TOTAL-ASSETS</b>	<b>2,579.15</b>	<b>2,385.89</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity</b>		
	(a) Equity Share Capital	1,700.00	1,700.00
	(b) Other Equity	706.31	569.92
	<b>Sub-Total equity</b>	<b>2,406.31</b>	<b>2,269.92</b>
<b>2</b>	<b>Liabilities</b>		
	<b>Non Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	-	7.09
	<b>Sub-total-Non Current Liabilities</b>	<b>-</b>	<b>7.09</b>
	<b>Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	166.07	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	0.11	0.56
	(iii) Other financial liabilities	-	10.34
	(b) Other current liabilities	6.65	2.13
	(c) Provisions	-	-
	<b>Sub-total-Current Liabilities</b>	<b>172.84</b>	<b>108.88</b>
	<b>TOTAL- EQUITY AND LIABILITIES</b>	<b>2,579.15</b>	<b>2,385.89</b>



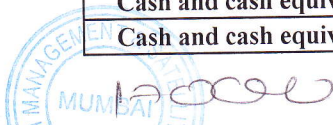


## Yash Management & Satellite Ltd.

### 2 STATEMENT OF STANDALONE CASH FLOW FOR THE YEAR ENDED 31ST MARCH 2022

(Rs. in Lakhs)

Particulars	As at March 31, 2022	As at March 31, 2021
<b>A Cash flow from operating activities :</b>		
Net Profit/(Loss) before tax	147.79	345.31
<b>Adjustments to Reconcile profit before tax to net cash flows:</b>		
Depreciation	11.46	11.38
Loss on sale of fixed assets	0.16	-
Net (Profit)/loss on financial asset designated at FVOCI	85.65	(203.17)
(Profit)/Loss on Sale of Investment	(192.50)	3.65
(Profit)/Loss on Sale of Property	(15.57)	(107.85)
Dividend	(16.09)	(8.38)
Finance Cost	7.25	3.33
Interest Income	(72.92)	(79.60)
<b>Operating profit/(loss) before working capital changes</b>	<b>(44.77)</b>	<b>(35.32)</b>
<b>Movement in working capital :</b>		
Decrease / (Increase) in Trade receivable	(12.81)	5.47
Decrease / (Increase) in Inventories	36.03	(28.55)
Decrease / (Increase) in Other Current Assets	(19.89)	(28.17)
Decrease / (Increase) in Other Financial Assets	(254.38)	-
Increase / (Decrease) in trade payables	(0.45)	0.56
Increase / (Decrease) in other liabilities	(5.82)	(0.00)
<b>Cash generated from operations</b>	<b>(302.08)</b>	<b>(86.01)</b>
Direct taxes paid (net of refunds)	-	-
<b>Net cash flow from / used in operating activities (A)</b>	<b>(302.08)</b>	<b>(86.01)</b>
<b>B Cash flow from investing activities :</b>		
Redemption / (Investment ) in current investments	(2.08)	(110.44)
Purchases of Property & CWIP	-	(84.63)
Sale of Property & CWIP	84.30	400.00
Purchases of Property, Plant and Equipment	-	(3.84)
Sale of Property, Plant and Equipment	0.04	-
Investment in bank deposits (having maturity of more than three months)	99.00	(191.43)
Interest received	72.92	79.60
Dividend Received	16.09	8.38
<b>Net cash used in investing activities (B)</b>	<b>270.26</b>	<b>97.64</b>
<b>C Cash flow from financing activities :</b>		
Interest paid	(7.25)	(3.33)
Movement in Borrowings	63.13	85.47
<b>Net cash from financing activities (C)</b>	<b>55.88</b>	<b>82.14</b>
<b>Net increase / (decrease) in Cash and cash equivalents (A+B+C)</b>	<b>24.06</b>	<b>93.77</b>
<b>Cash and cash equivalents at the beginning of the year</b>	<b>116.27</b>	<b>22.50</b>
<b>Cash and cash equivalents at the end of the year</b>	<b>140.33</b>	<b>116.27</b>



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## 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 30<sup>th</sup> May, 2022 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. The figures for the last quarter of the current year and of previous year are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto 3<sup>rd</sup> quarter.
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](http://www.yashmanagement.in) and will also be available on the website of stock exchange i.e. [www.bseindia.com](http://www.bseindia.com) for the benefit of shareholders and investors.

Place: Mumbai  
Date: 30.05.2022

For Yash Management & Satellite Ltd.

  
Anurag Gupta  
Managing Director  
DIN: 00398458



# Yash Management & Satellite Ltd.

Statement of Audited Consolidated Financial Results for the Quarter and Year Ended 31st March 2022

(Rs in lakhs)

Sr. No	Particulars	Quarter Ended			Year Ended	
		31st March 2022	31st Dec 2021	31st March 2021	31st March 2022	31st March 2021
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I	Revenue from operation	161.06	10.25	121.01	212.74	137.63
II	Other income	20.61	39.79	24.42	99.11	210.98
III	<b>Total Income(I + II)</b>	<b>181.67</b>	<b>50.04</b>	<b>145.43</b>	<b>311.85</b>	<b>348.61</b>
IV	<b>Expenses</b>					
	a Cost of Material Consumed	243.09	-	-	243.09	-
	b Purchase of Stock- in- trade	-	-	24.36	-	139.97
	c Changes in inventories of Finished Goods Work-in-progress and Stock-in-Trade	(156.45)	-	79.58	(120.42)	(28.55)
	d Manufacturing Expenses	30.71	-	-	30.71	-
	e Employees Benefit Expense	25.29	7.94	7.85	47.40	28.31
	f Finance Cost	15.46	1.92	0.82	21.11	3.33
	g Depreciation and amortisation expense	14.92	3.29	2.82	24.79	11.38
	h Other Expenses	22.64	9.00	12.72	49.53	48.37
	<b>Total Expenses</b>	<b>195.65</b>	<b>22.15</b>	<b>128.15</b>	<b>296.20</b>	<b>202.81</b>
V	<b>Profit/(loss) before exceptional and tax (III ± IV)</b>	<b>(13.98)</b>	<b>27.89</b>	<b>17.28</b>	<b>15.65</b>	<b>145.80</b>
VI	<b>Exceptional Items</b>	-	-	-	-	-
VII	<b>Net Profit before tax (V ± VI)</b>	<b>(13.98)</b>	<b>27.89</b>	<b>17.28</b>	<b>15.65</b>	<b>145.80</b>
VIII	<b>Tax Expenses</b>					
	a Current tax	(5.28)	5.28	(4.25)	-	4.33
	b Deferred tax	17.10	-	-	17.10	-
IX	<b>Profit (Loss) for the period (VII ± VIII)</b>	<b>(25.80)</b>	<b>22.61</b>	<b>21.53</b>	<b>(1.45)</b>	<b>141.47</b>
X	<b>Other Comprehensive Income</b>					
	<b>Items that will not be reclassified to profit or loss</b>					
	Change In fair value of FVOCI equity instruments	(39.45)	(0.77)	(11.13)	106.85	199.52
	Income Tax relating to items that will not be reclassified to profit or loss	(19.69)	10.64	3.08	11.40	10.55
	<b>Other Comprehensive Income</b>	<b>(19.76)</b>	<b>(11.41)</b>	<b>(14.21)</b>	<b>95.45</b>	<b>188.97</b>
XI	<b>Total Comprehensive Income for the period</b>	<b>(45.56)</b>	<b>11.20</b>	<b>7.32</b>	<b>94.00</b>	<b>330.44</b>
	<b>Profit / (loss) for the period attributable to</b>					
	Owners of the company	(7.15)	22.61	21.53	17.20	141.47
	Non controlling interest	(18.65)	-	-	(18.65)	-
		<b>(25.80)</b>	<b>22.61</b>	<b>21.53</b>	<b>(1.45)</b>	<b>141.47</b>
	<b>Other Comprehensive Income / (loss) for the period attributable to</b>					
	Owners of the company	(19.76)	(11.41)	(14.21)	95.45	188.97
	Non controlling interest	-	-	-	-	-
		<b>(19.76)</b>	<b>(11.41)</b>	<b>(14.21)</b>	<b>95.45</b>	<b>188.97</b>
	<b>Total Comprehensive Income / (loss) for the period attributable to</b>					
	Owners of the company	(26.91)	11.20	7.32	112.65	330.44
	Non controlling interest	(18.65)	-	-	(18.65)	-
		<b>(45.56)</b>	<b>11.20</b>	<b>7.32</b>	<b>94.00</b>	<b>330.44</b>
XII	<b>Paid-up equity share capital ( Face Value of Rs. 10 Each)</b>					
	Owners of the company	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00
	Non controlling interest	421.56	439.82	244.90	421.56	244.90
		<b>2,121.56</b>	<b>2,139.82</b>	<b>1,944.90</b>	<b>2,121.56</b>	<b>1,944.90</b>
XIII	<b>Reserve excluding Revaluation Reserve</b>	-	-	-	<b>682.57</b>	569.92
XIV	<b>Earnings per equity share ( Based on total comprehensive Income)</b>					
	1) Basic	(0.16)	0.07	0.04	0.66	1.94
	2) Diluted	(0.16)	0.07	0.04	0.66	1.94





# Yash Management & Satellite Ltd.

Notes

## I CONSOLIDATED STATEMENT OF ASSETS & LIABILITIES AS AT 31-03-2022

(Rs. in Lakhs)

Particulars		31st March 2022	31st March 2021
<b>A ASSETS</b>			
<b>1 Non - Current Assets</b>			
(a) Property, Plant and Equipment		1,767.79	135.73
(b) Capital work -in-process		34.49	90.98
(c) Other Intangible Assets		0.30	
(c) Investment Property		221.77	290.50
(d) Financial Assets		-	-
(i) Investments		343.61	539.55
(ii) Other Financial Assets		351.50	633.54
(e) Deferred tax Assets (Net)		22.24	22.24
(f) Other Non Current assets		8.89	274.51
<b>Sub-total-Non Current Assets</b>		<b>2,750.59</b>	<b>1,987.05</b>
<b>2 Current Assets</b>			
(a) Inventories		272.66	36.03
(b) Financial Assets			
(i) Trade Receivables		181.57	17.32
(ii) Cash and cash equivalents		153.61	129.88
(iii) Bank balance other than(ii) above		567.40	424.45
(c) Current Tax Assets ( Net)		24.69	2.79
(d) Other Current Assets		240.33	43.39
<b>Sub-total-Current Assets</b>		<b>1,440.26</b>	<b>653.85</b>
<b>TOTAL-ASSETS</b>		<b>4,190.84</b>	<b>2,640.90</b>
<b>B EQUITY AND LIABILITIES</b>			
<b>1 Equity</b>			
(a) Equity Share Capital		1,700.00	1,700.00
(b) Other Equity		682.57	569.92
<b>Equity attributable to owners of the holding company</b>		<b>2,382.57</b>	<b>2,269.92</b>
(c) Non Controlling interest		421.17	244.90
<b>Sub-Total equity</b>		<b>2,803.74</b>	<b>2,514.82</b>
<b>2 Liabilities</b>			
<b>Non Current Liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings		774.99	9.45
(ii) Provisions		0.88	-
(iii) Deffered Tax Liability		17.10	-
<b>Sub-total-Non Current Liabilities</b>		<b>792.98</b>	<b>9.45</b>
<b>Current Liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings		367.00	106.19
(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		169.42	0.56
(iii) Other financial liabilities		49.30	6.92
(b) Other current liabilities		8.41	2.96
(c) Provisions		-	-
<b>Sub-total-Current Liabilities</b>		<b>594.12</b>	<b>116.63</b>
<b>TOTAL- EQUITY AND LIABILITIES</b>		<b>4,190.84</b>	<b>2,640.90</b>





## Yash Management & Satellite Ltd.

### 2 STATEMENT OF CONSOLIDATED CASH FLOW FOR THE YEAR ENDED 31ST MARCH 2022

(Rs. in Lakhs)

Particulars	As at March 31, 2022	As at March 31, 2021
<b>A Cash flow from operating activities :</b>		
Net Profit/(Loss) before tax	122.50	345.31
<b>Adjustments to Reconcile profit before tax to net cash flows:</b>	-	-
Depreciation	24.79	11.38
Loss on sale of fixed assets	0.16	-
Net (Profit)/loss on financial asset designated at FVOCI	85.65	(203.17)
(Profit)/Loss on Sale of Investment	(192.50)	3.65
(Profit)/Loss on Sale of Property	(15.57)	(107.85)
Dividend	(16.09)	(8.38)
Finance Cost	21.11	3.33
Interest Income	(72.44)	(79.60)
<b>Operating profit/(loss) before working capital changes</b>	<b>(42.39)</b>	<b>(35.32)</b>
<b>Movement in working capital :</b>		
Decrease / (Increase) in Trade receivable	(164.25)	5.47
Decrease / (Increase) in Inventories	(236.63)	(28.55)
Decrease / (Increase) in Non-Current Assets	265.63	(270.55)
Decrease / (Increase) in Other Current Assets	(230.25)	(35.12)
Increase / (Decrease) in trade payables	168.85	0.56
Increase / (Decrease) in other liabilities	47.83	7.75
Increase / (Decrease) in Provisions	0.88	-
<b>Cash generated from operations</b>	<b>(190.33)</b>	<b>(355.76)</b>
Direct taxes paid (net of refunds)	-	-
<b>Net cash flow from / used in operating activities (A)</b>	<b>(190.33)</b>	<b>(355.76)</b>
<b>B Cash flow from investing activities :</b>		
Redemption / (Investment ) in current investments	302.79	144.46
Purchases of Property & CWIP	56.49	(175.61)
Sale of Property & CWIP	84.30	400.00
Purchases of Property, Plant and Equipment	(1,657.35)	(84.46)
Sale of Property, Plant and Equipment	0.04	-
Investment in bank deposits (having maturity of more than three months)	139.09	(238.64)
Interest received	72.44	79.60
Dividend Received	16.09	8.38
<b>Net cash used in investing activities (B)</b>	<b>(986.11)</b>	<b>133.73</b>
<b>C Cash flow from financing activities :</b>		
Proceeds from Issue of Share Capital to Non-Controlling Interest	194.92	244.90
Interest paid	(21.11)	(3.33)
Movement in Borrowings	1,026.35	87.84
<b>Net cash from financing activities (C)</b>	<b>1,200.16</b>	<b>329.41</b>
<b>Net increase / (decrease) in Cash and cash equivalents (A+B+C)</b>	<b>23.72</b>	<b>107.38</b>
<b>Cash and cash equivalents at the beginning of the year</b>	<b>129.88</b>	<b>22.50</b>
<b>Cash and cash equivalents as on 30th Sept 2021</b>	<b>153.61</b>	<b>129.88</b>



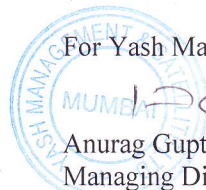




## Yash Management & Satellite Ltd.

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 30<sup>th</sup> May, 2022 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 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 Manufacturing Activities in accordance with Ind AS-108 as the commercial production of subsidiary has been commenced.
7. The figures for the last quarter of the current year and of previous year are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto 3<sup>rd</sup> quarter.
8. Other Comprehensive income includes Gain / (Loss) on fair value of Equity Instruments.
9. Previous years/quarters figures have been regroup/ rearranged wherever necessary.
10. The aforesaid Audited financial results will be uploaded on the company's website [www.yashmanagement.in](http://www.yashmanagement.in) and will also be available on the website of stock exchange i.e. [www.bseindia.com](http://www.bseindia.com) for the benefit of shareholders and investors.

Place: Mumbai  
Date: 30.05.2022



For Yash Management & Satellite Ltd.

Anurag Gupta  
Managing Director  
DIN: 00398458

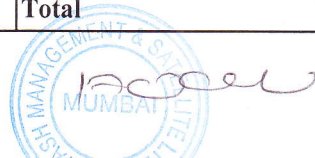


## Yash Management & Satellite Ltd.

Consolidated Segmentwise revenue, Results and Capital Employed for Quarter and Year ended 31st March, 2022

(Rs in Lakhs)

S. No	Particulars	Quarter ended			Year Ended	
		Consolidated			Consolidated	
		31-03-2022	31-12-2021	31-03-2021	31-03-2022	31-03-2021
		Audited	Unaudited	Audited	Audited	Audited
1	<b>Segment Revenue</b>					
	(a) Trading Activities	35.84	50.04	145.43	166.02	348.61
	(b) Manufacturing Activities	148.25	-	-	148.25	-
	(c) Other	-	-	-	-	-
	<b>Total</b>	<b>184.09</b>	<b>50.04</b>	<b>145.43</b>	<b>314.27</b>	<b>348.61</b>
	Less: Inter Segment Revenue	2.42	-	-	2.42	
	<b>Net Sales/Income from operations</b>	<b>181.67</b>	<b>50.04</b>	<b>145.43</b>	<b>311.85</b>	<b>348.61</b>
2	<b>Segment Results</b>					
	<b>(Profit)(+)/Loss(-) before tax and interest from each segment</b>					
	(a) Trading Activities	(28.14)	27.12	6.15	147.79	345.32
	(b) Manufacturing Activities	(25.29)	-	-	(25.29)	-
	(c) Other	-	-	-	-	-
	<b>Total</b>	<b>(53.43)</b>	<b>27.12</b>	<b>6.15</b>	<b>122.50</b>	<b>345.32</b>
	Less: Interest	-	-	-	-	-
	<b>Total Profit Before Tax</b>	<b>(53.43)</b>	<b>27.12</b>	<b>6.15</b>	<b>122.50</b>	<b>345.32</b>
3	<b>Segment Assets</b>					
	(a) Trading Activities				2,579.14	2,385.89
	(b) Manufacturing Activities				2,425.85	509.92
4	<b>Segment Liabilities</b>					
	(a) Trading Activities				172.84	115.97
	(b) Manufacturing Activities				1,468.64	10.12
3	<b>Capital Employed (Segment Assets-Liabilities)</b>					
	(a) Trading Activities	-			2,406.31	2,269.92
	(b) Manufacturing Activities	-			957.21	499.80
	(c) Other	-			-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,363.52</b>	<b>2,769.72</b>





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## Yash Management & Satellite Ltd.

To,  
The Secretary,  
Corporate Relationship Department,  
**Bombay Stock Exchange Limited,**  
PhirozeJeejeebhoy Towers,  
Dalal Street, Mumbai-400001

Date: 30<sup>th</sup> May, 2022

Dear Sir,

**Sub: Submission of declaration regarding unmodified opinion of the Auditors on Annual Audited Standalone and Consolidated Financial Results of the company for the year ended 31<sup>st</sup> March, 2022 as per second proviso to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosures Requirement) Regulations, 2015.**

**Ref: Yash Management & Satellite Limited (ISIN: INE216B01012, Scrip code: 511601)**

### DECLARATION

Pursuant to Regulation 33(3)(d) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, I the undersigned do hereby declare that in the Audit Report accompanying the Standalone as well as Consolidated Annual Audited Financial Statements of Yash Management & Satellite Limited for the financial year ended on 31<sup>st</sup> March, 2022. The Statutory Auditor M/s Jain & Trivedi did not express any modified opinion/ audit qualification or other reservation and accordingly, the statement on Impact of Audit Qualifications is not required to be given.

You are requested to please consider and take on record the same.

Thanking You  
Yours Faithfully

**For Yash Management & Satellite Limited**

**Anurag Gupta**  
Managing Director  
DIN: 00398458