

Yash Management & Satellite Ltd.

Statement of Unaudited Financial Results for the Quarter and Six Month ended 30th September 2019

(Rs.in Lakhs)

Sr. No	Particulars	Quarter ended			Half Year ended		Year ended
		30th September 2019	30th June 2019	30th September 2018	30th September 2019	30th September 2018	31st March 2019
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from operation	0.25	0.25	0.25	0.50	35.43	37.64
II	Other income	20.94	22.12	23.30	43.06	42.34	92.48
III	Total Income(I + II)	21.19	22.37	23.55	43.56	77.77	130.12
IV	Expenses						
a	Cost of Material Consumed	-	-	-	-	-	-
b	Purchase of Stock- in- trade	-	-	-	-	-	(7.43)
c	Changes in inventories of Finished Goods	(1.43)	0.19	0.39	(1.24)	31.44	30.89
d	Work-in-progress and Stock-in-Trade	-	-	-	-	-	-
e	Employees Benefit Expense	6.75	7.18	7.15	13.93	14.37	30.54
f	Finance Cost	4.71	3.82	2.12	8.53	4.17	9.16
g	Depreciation and amortisation expense	2.97	2.90	2.92	5.87	5.80	11.58
h	Other Expenses	21.77	20.34	9.23	42.11	24.35	42.75
	Total Expenses	34.77	34.43	21.81	69.20	80.13	117.49
V	Profit/(loss) before exceptional and tax (III ± IV)	(13.58)	(12.06)	1.74	(25.64)	(2.36)	12.63
VI	Exceptional Items	-	-	-	-	-	1.17
VII	Net Profit before tax (V ± VI)	(13.58)	(12.06)	1.74	(25.64)	(2.36)	13.80
VIII	Tax Expenses						
a	Current tax	2.67	-	-	2.67	-	1.69
b	Deferred tax	-	-	-	-	-	(1.69)
IX	Profit (Loss) for the period (VII ± VIII)	(16.25)	(12.06)	1.74	(28.31)	(2.36)	13.80
X	Other Comprehensive Income						
	Items that will not be reclassified to profit or loss						
	Change in fair value of FVOCI equity instruments	(169.65)	(0.84)	(29.82)	(170.49)	(68.40)	80.74
XI	Total Comprehensive Income for the period	(185.90)	(12.90)	(28.08)	(198.80)	(70.76)	94.54
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						539.97
XIV	Earnings per equity share						
1)	Basic	(1.09)	(0.25)	(0.17)	(1.17)	(0.42)	0.56
2)	Diluted	(1.09)	(0.25)	(0.17)	(1.17)	(0.42)	0.56

Notes :

- 1 The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at the meeting held on 24th October, 2019
- 2 The Financials have been prepared in accordance with principles laid down in the Ind AS 34 'Interim Financial Reporting' prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder.
- 3 The Company is engaged primarily in the business of Trading and there is no separate reportable segment as per Ind AS 108 dealing with Segment Reporting.
- 4 Previous year / quarters figures has been regroup / rearranged wherever necessary.
- 5 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: 24th October, 2019

Yash Management & Satellite Ltd.

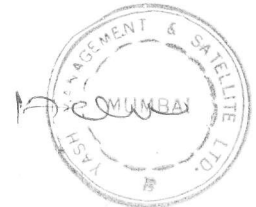
STATEMENT OF ASSETS & LIABILITIES AS ON 30TH SEPTEMBER, 2019

(Rs. in Lakhs)

Particulars	30th September 2019	31st March 2019
A ASSETS		
1 Non - Current Assets		
(a) Property, Plant and Equipment	67.44	72.24
(b) Capital work -in-process	365.09	365.10
(c) Investment Property	132.93	132.93
(d) Financial Assets		
(i) Investments	466.53	574.86
(ii) Bank Balance	181.00	759.30
(e) Defered tax Assets (Net)	16.71	16.71
(e) Other Non Current assets	3.96	3.96
Sub-total-Non Current Assets	1,233.66	1,925.10
2 Current Assets		
(a) Inventories	9.10	7.86
(b) Fianancial Assets		
(i) Trade Receivables	16.30	65.72
(ii) Cash and cash equivalents	525.55	202.64
(iii) Bank balance other than(ii) above	253.82	56.03
(c) Current Tax Assets (Net)	7.63	8.62
(iv) Other Current Assets	39.99	11.44
Sub-total-Current Assets	852.39	352.31
TOTAL-ASSETS	2,086.05	2,277.41
B EQUITY AND LIABILITIES		
1 Equity		
(a) Equity Share Capital	1,700.00	1,700.00
(b) Other Equity	341.15	539.97
Sub-Total equity	2,041.15	2,239.97
2 Liabilites		
Non Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	22.33	27.00
Sub-total-Non Current Liabilities	22.33	27.00
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	8.19	-
(ii) Trade payables	5.00	-
(iii) Other financial liabilities	9.16	8.80
(b) Other current liabilities	0.22	1.64
(c) Provisions (Net of Advance Tax)	-	-
Sub-total-Current Liabilities	22.57	10.44
TOTAL- EQUITY AND LIABILITIES	2,086.05	2,277.41

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

Place : Mumbai
Date : 24th October, 2019



Yash Management & Satellite Ltd.

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2019

(Rs. in Lakhs)

Particulars	As at 30th September 2019	As at 31st March 2019
A Cash flow from operating activities		
Net Profit / (Loss) before tax	(25.64)	13.79
Adjustments to Reconcile profit before tax to net cash flows:		
Depreciation	5.87	11.58
(Profit)/Loss on Sale of Investment	(26.16)	1.09
Dividend	(0.75)	(2.20)
Finance Cost	8.53	9.16
Exceptional items	-	(1.17)
Interest Income	(41.52)	(85.43)
Operating profit / (loss) before working capital changes	(79.67)	(53.18)
Movement in working capital		
Decrease / (Increase) in Trade receivable	49.42	89.78
Decrease / (Increase) in Inventories	(1.24)	30.89
Decrease / (Increase) in Other Current Assets	(30.23)	2.22
Increase / (Decrease) in trade payables	5.00	(25.62)
Increase / (Decrease) in other liabilities	(1.06)	0.78
Cash generated from operations	(57.78)	44.87
Direct taxes paid (net of refunds)	-	(2.87)
Net cash flow from / used in operating activities (A)	(57.78)	42.00
B Cash flow from investing activities		
Redemption/ (investment) in current investments	(36.01)	(266.76)
Purchases of Property & CWIP	-	(25.51)
Movement in Fixed Assets	(1.07)	(0.33)
Investment in bank deposits (having maturity of more than three months)	380.51	370.83
Interest received	41.52	85.43
Dividend Received	0.75	2.20
Net cash used in investing activities (B)	385.70	165.86
C Cash flow from financing activities		
Interest paid	(8.53)	(9.16)
Movement in Borrowings	3.52	(88.30)
Net cash from financing activities (C)	(5.01)	(97.46)
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	322.91	110.40
Cash and cash equivalents at the beginning of the year	202.64	92.24
Cash and cash equivalents at the end of the year	525.55	202.64

