

Yash Management & Satellite Ltd.

Statement of Unaudited Financial Results for the Quarter and Six Month ended 30th September 2018

(Rs.in Lakhs)

Sr. Particulars 30th September 2018 30th June 2018 30th September 2018 30th September 2018 30th September 2018	(ns.							
No			Quarter ended			Half Year ended		Year ended
Revenue from operation		Particulars					30th September 2017	31st March 2018
II Other income 23.30 19.04 28.85 42.34			(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
III Total Income(I + II) 23.55 54.22 213.76 77.77 IV Expenses a Cost of Material Consumed 5 Purchase of Stock- in- trade 7 Purchase of Stock-	1	Revenue from operation	0.25	35.18	184.91	35.43	368.04	575.23
IV Expenses	11	Other income	23.30	19.04	28.85	42.34	46.59	154.51
a Cost of Material Consumed b Purchase of Stock- in- trade c Changes in inventories of Finished Goods d Work-in-progress and Stock-in-Trade e Employees Benefit Expense f Finance Cost g Depreciation and amortisation expense h Other Expenses Total Expenses Total Expenses Profit/(loss) before exceptional and tax (III ± IV) Exceptional Items VII Net Profit before tax (V ± VI) Tax Expenses a Current tax b Deferred tax IX Profit (Loss) for the period (VII ± VIII) XI Total Comprehensive Income Items that will not be reclassified to profit or loss Change in fair value of FVOCI equity instruments C Changes in inventories of Finished Goods A 13.44	Ш	Total Income(I + II)	23.55	54.22	213.76	77.77	414.63	729.74
b Purchase of Stock- in- trade c Changes in inventories of Finished Goods d Work-in-progress and Stock-in-Trade e Employees Benefit Expense Finance Cost g Depreciation and amortisation expense h Other Expenses Total Expenses Total Expenses Profit/(loss) before exceptional and tax (III ± IV) I Net Profit before tax (V ± VI) I Tax Expenses a Current tax b Deferred tax IX Profit (Loss) for the period (VII ± VIII) C Other Comprehensive Income Items that will not be reclassified to profit or loss C Change in fair value of FVOCI equity instruments XII Paid-up equity share capital (Face Value of Rs. 10 Each) I A 20,39 I A 31.05 B 80.07 I 7.15 I 7.22 I 4.82 I 4.82 I 4.37 I 7.22 I 4.82 I 4.83 I 14.37 I 7.22 I 4.82 I 4.83 I 14.87 I 7.22 I 4.82 I 4.87 I 7.22 I 4.82 I 14.37 I 1.37 I 7.22 I 4.82 I 14.37 I 1.37 I	IV	Expenses						
C Changes in inventories of Finished Goods d Work-in-progress and Stock-in-Trade		a Cost of Material Consumed	-	-	-	-	-	
d Work-in-progress and Stock-in-Trade		b Purchase of Stock- in- trade	-	-	93.27	-	355.54	504.96
e Employees Benefit Expense 7.15 7.22 4.82 14.37 f Finance Cost 2.12 2.05 4.64 4.17 g Depreciation and amortisation expense 2.92 2.88 0.99 5.80 h Other Expenses 9.23 15.12 8.07 24.35 Total Expenses 21.81 58.32 197.86 80.13 V Profit/(loss) before exceptional and tax (III ± IV) 1.74 (4.10) 15.90 (2.36) VI Exceptional Items VII Net Profit before tax (V ± VI) 1.74 (4.10) 15.90 (2.36) VIII Tax Expenses a Current tax 1.29 b Deferred tax IX Profit (Loss) for the period (VII ± VIII) 1.74 (4.10) 14.61 (2.36) X Other Comprehensive Income Items that will not be reclassified to profit or loss Change in fair value of FVOCI equity instruments (29.82) (38.58) (68.40) XI Total Comprehensive Income for the period (28.08) (42.68) 14.61 (70.76) XII Paid-up equity share capital (Face Value of Rs. 10 Each) 1,700.00 1,700.00 1,700.00		c Changes in inventories of Finished Goods	0.39	31.05	86.07	31.44	0.40	31.31
F Finance Cost 2.12 2.05 4.64 4.17 g Depreciation and amortisation expense 2.92 2.88 0.99 5.80 h Other Expenses 9.23 15.12 8.07 24.35 Total Expenses 21.81 58.32 197.86 80.13 V Profit/(loss) before exceptional and tax (III ± IV) 1.74 (4.10) 15.90 (2.36) VI Exceptional Items VII Net Profit before tax (V ± VI) 1.74 (4.10) 15.90 (2.36) VIII Tax Expenses a Current tax 1.29 b Deferred tax 1.29 IX Profit (Loss) for the period (VII ± VIII) 1.74 (4.10) 14.61 (2.36) X Other Comprehensive Income Items that will not be reclassified to profit or loss Change in fair value of FVOCI equity instruments (29.82) (38.58) (68.40) XI Total Comprehensive Income for the period (28.08) (42.68) 14.61 (70.76) XII Paid-up equity share capital (Face Value of Rs. 10 Each) 1,700.00 1,700.00 1,700.00		d Work-in-progress and Stock-in-Trade	-	-	-	-	-	
g Depreciation and amortisation expense 2.92 2.88 0.99 5.80 h Other Expenses 9.23 15.12 8.07 24.35 Total Expenses 21.81 58.32 197.86 80.13 V Profit/(loss) before exceptional and tax (III ± IV) 1.74 (4.10) 15.90 (2.36) VII Exceptional Items		e Employees Benefit Expense	7.15	7.22	4.82	14.37	9.36	30.07
h Other Expenses 9.23 15.12 8.07 24.35 Total Expenses 21.81 58.32 197.86 80.13 V Profit/(loss) before exceptional and tax (III ± IV) 1.74 (4.10) 15.90 (2.36) VI Exceptional Items		f Finance Cost	2.12	2.05	4.64	4.17	6.62	11.54
Total Expenses 21.81 58.32 197.86 80.13		g Depreciation and amortisation expense	2.92	2.88	0.99	5.80	1.98	7.06
V Profit/(loss) before exceptional and tax (III ± IV) 1.74 (4.10) 15.90 (2.36) VI Exceptional Items VII Net Profit before tax (V ± VI) 1.74 (4.10) 15.90 (2.36) VIII Tax Expenses		h Other Expenses	9.23	15.12	8.07	24.35	32.46	77.29
VI Exceptional Items		Total Expenses	21.81	58.32	197.86	80.13	406.36	662.23
Net Profit before tax (V ± VI)	٧	Profit/(loss) before exceptional and tax (III ± IV)	1.74	(4.10)	15.90	(2.36)	8.27	67.51
VIII	VI	Exceptional Items	-		-		-	-
a Current tax - - 1.29 -	VII	Net Profit before tax (V ± VI)	1.74	(4.10)	15.90	(2.36)	8.27	67.51
b Deferred tax	VIII	Tax Expenses		-	8			
IX Profit (Loss) for the period (VII ± VIII) 1.74 (4.10) 14.61 (2.36) X Other Comprehensive Income Items that will not be reclassified to profit or loss - - - Change in fair value of FVOCI equity instruments (29.82) (38.58) - (68.40) XI Total Comprehensive Income for the period (28.08) (42.68) 14.61 (70.76) XII Paid-up equity share capital (Face Value of Rs. 10 Each) 1,700.00 1,700.00 1,700.00		a Current tax	-	н	1.29	-	1.29	14.57
X Other Comprehensive Income Items that will not be reclassified to profit or loss - -		b Deferred tax	-	-	-	-	-	(15.03)
Items that will not be reclassified to profit or loss	ΙX	Profit (Loss) for the period (VII ± VIII)	1.74	(4.10)	14.61	(2.36)	6.98	67.97
Change in fair value of FVOCI equity instruments (29.82) (38.58) - (68.40)	Χ	Other Comprehensive Income						6
XI Total Comprehensive Income for the period (28.08) (42.68) 14.61 (70.76) XII Paid-up equity share capital (Face Value of Rs. 10 Each) 1,700.00 1,700.00 1,700.00		Items that will not be reclassified to profit or loss	-	-	-	-	-	-
XII Paid-up equity share capital (Face Value of Rs. 10 Each) 1,700.00 1,700.00 1,700.00		Change in fair value of FVOCI equity instruments	(29.82)	(38.58)	-	(68.40)	-	10.48
1,700.00	ΧI	Total Comprehensive Income for the period	(28.08)	(42.68)	14.61	(70.76)	6.98	78.45
XIII Reserve excluding Revaluation Reserve	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						445.45
XIV Earnings per equity share	XIV	Earnings per equity share						
1) Basic (0.17) (0.25) 0.09 (0.42)		1) Basic	(0.17)	(0.25)	0.09	(0.42)	0.04	0.45
2) Diluted (0.17) (0.25) 0.09 (0.42)		2) Diluted	(0.17)	(0.25)	0.09	(0.42)	0.04	0.45

Notes:

- 1 The above financial results have been reveiwed by the Audit Committee and approved by the Board of Directors at the meeting held on 14th November, 2018
- 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 financal results are available at www.bseindia.com and www.yashmanagement.in

Place: Mumbai

Date: 14th November, 2018

For Yash Management & Satellite Ltd.

Anurag Gupta Managing Director DIN:00398458

MUMBAI



Yash Management & Satellite Ltd.

STATEMENT OF ASSETS & LIABILITIES AS ON 30TH SEPTEMBER, 2018

(Rs. In lacs)

	(Rs. In lacs)		
Particulars	30th Sept 2018	31st March 2018	
A ASSETS			
1 Non - Current Assets	-		
(a) Property, Plant and Equipment	78.03	83.50	
(b) Capital work -in-process	365.10	342.90	
(c) Investment Property	129.61	129.61	
(d) Financial Assets	9607 - 6308 1/35 608H1		
(i) Investments	248.79	228.46	
(ii) Bank Balance	1.77	368.10	
(e) Deferred tax assets (Net)	15.03	15.03	
(f) Other Non Current assets	3.96	3.96	
Sub-total-Non Current Assets	842.29	1,171.56	
2 Current Assets			
(a) Inventories	7.31	38.75	
(b) Fianancial Assets			
(i) Trade Receivables	50.34	154.33	
(ii) Cash and cash equivalents	56.80	92.24	
(iii) Bank balance other than(ii) above	1,127.30	818.06	
(c) Current Tax Assets (Net)	7.99	10.89	
(iv) Other Current Assets	59.28	12.58	
Sub-total-Current Assets	1,309.02	1,126.85	
TOTAL-ASSETS	2,151.31	2,298.41	
B EQUITY AND LIABILITIES			
1 Equity			
(a) Equity Share Capital	1,700.00	1,700.00	
(b) Other Equity	364.20	445.44	
Sub-Total equity	2,064.20	2,145.44	
2 Liabilites			
Non Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	35.45	35.80	
Sub-total-Non Current Liabilities	35.45	35.80	
Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	32.23	79.51	
(ii) Trade payables	10.26	25.62	
(iii) Other financial liabilities	4.49	8.11	
(b) Other current liabilities	4.68	1.55	
(c) Provisions (Net of Advance Tax)	_	2.38	
Sub-total-Current Liabilities	51.66	117.17	
TOTAL FOURTVAND LIABILITIES	2 151 21	2 200 41	
TOTAL- EQUITY AND LIABILITIES	2,151.31	2,298.41	

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

Place: Mumbai

Date: 14th November 2018