

Yash Management & Satellite Ltd.

Statement of Unaudited Financial Results for the Quarter and Nine Months ended 31st December 2017

(Rs.in Lakhs)

Sr. No	Particulars	Quarter ended			Nine months ended		Year ended
		31st December 2017	30th September 2017	31st December 2016	31st December 2017	31st December 2016	31st March 2017
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from operation	26.33	184.91	73.82	394.37	461.57	511.44
II	Other income	89.84	28.85	2.21	136.43	48.37	65.38
III	Total Income(I + II)	116.17	213.76	76.03	530.80	509.94	576.82
IV	Expenses						
	a Cost of Material Consumed	-	-	-	-	-	-
	b Purchase of Stock- in-trade	62.53	93.27	126.48	418.07	397.65	454.95
	c Changes in inventories of Finished Goods	(29.20)	86.07	(52.97)	(28.80)	45.70	37.10
	d Work-in-progress and Stock-in-Trade	-	-	-	-	-	-
	e Employees Benefit Expense	5.94	4.82	5.07	15.30	13.60	17.55
	f Finance Cost	3.11	4.64	10.43	9.73	11.71	11.90
	g Depreciation and amortisation expense	2.18	0.99	1.21	4.16	3.63	4.05
	h Other Expenses	22.49	8.07	11.06	54.95	36.74	47.41
	Total Expenses	67.05	197.86	101.28	473.41	509.03	572.96
V	Profit/(loss) before exceptional and tax (III ± IV)	49.12	15.90	(25.25)	57.39	0.91	3.86
VI	Exceptional Items	-	-	-	-	-	-
VII	Net Profit before tax (V ± VI)	49.12	15.90	(25.25)	57.39	0.91	3.86
VIII	Tax Expenses						
	a Current tax	9.35	1.29	(4.25)	10.64	-	-
	b Deferred tax	-	-	-	-	-	-
IX	Profit (Loss) for the period (VII ± VIII)	39.77	14.61	(21.00)	46.75	0.91	3.86
X	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XI	Total Comprehensive Income for the period (XIII+XIV)	39.77	14.61	(21.00)	46.75	0.91	3.86
XII	Paid-up equity share capital (Face Value of Rs. 10 Each)	1,700.00	1,700.00	970.18	1,700.00	970.18	970.18
XIII	Reserve excluding Revaluation Reserve						363.12
XIV	Earnings per equity share						
	1) Basic	0.23	0.09	(0.22)	0.28	0.01	0.04
	2) Diluted	0.23	0.09	(0.22)	0.28	0.01	0.04

Notes :

- The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at the meeting held on 2nd February, 2018
- 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.
- 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.
- Previous year / quarters figures has been regroup / rearranged wherever necessary.
- The Reconciliation of Net Profit reported for the Quarter and Nine Month ended 31st December, 2016 in accordance with Indian GAAP to total comprehensive income (OCI) under IAS is given below.

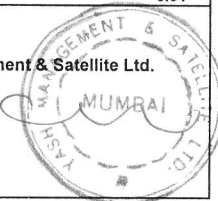
(Rs.in Lakhs)

Particulars	Quarter ended 31st December 2016	Nine Month ended 31st December 2016
	Unaudited	Unaudited
Net profit after tax as reported under previous GAAP		
Add/ (less) : Adjustment for GAAP Differences	(21.00)	0.91
Net profit after tax as per Ind-AS		
Remeasurements of Defined benefit plans recognised in Other Comprehensive Income (net of Tax)	(21.00)	0.91
Total Comprehensive Income after tax as per Ind-AS attributable to the Shareholders of the Company	(21.00)	0.91

- 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 February, 2018