



Yash Management & Satellite Ltd.

Date: 20th May, 2026

To,
The Manager,
The Corporate Relationship Department,
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai- 400001

Scrip Code: 511601

Sub: Audited Financial Results of Yash Management & Satellite Limited (Standalone & Consolidated) for the 4th Quarter and financial year ended 31st March' 2026

Ref: Yash Management & Satellite Limited

Dear Sir/Madam,

We wish to inform you that the Board of Directors of the company, at its meeting held today i.e. **20th May, 2026** has inter-alia considered and approved;

1. **Audited Financial Results of Yash Management and Satellite Limited (Standalone & Consolidated) for the 4th Quarter and financial year ended 31st March' 2026 along with Auditor's Report** thereon.

In terms of **Regulation 30** read with **Regulation 33** of the Listing Regulations 2015, we are enclosing herewith **Audited Financial Results of Yash Management and Satellite Limited (Standalone & Consolidated) for the 4th Quarter and financial year ended 31st March' 2026 along with Auditor's Report** thereon. The Audited financial results were reviewed by the Audit Committee held on date and have been taken on record by the Board of Directors of Yash Management and Satellite Limited at its meeting held on date.

The same shall also be available on the website of the company at <https://yashmanagement.in/> in compliance with the **Regulation 46** SEB of I (LODR) Regulations, 2015

The Meeting of Board of Directors commenced at **04.00 P.M.** and concluded at **04.45 P.M.**

Kindly take above on record and oblige.

Thanking You

Yours Faithfully,

For Yash Management & Satellite Limited

Aditi Pandey Digitally signed by Aditi Pandey
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Aditi Pandey
Company Secretary & Compliance Officer



Yash Management & Satellite Ltd.

Statement of Standalone Audited Financial Results for the Quarter & Year ended 31st March, 2026
(Rs. in Lakhs)

Sr. No	Particulars	Quarter Ended			Year Ended	
		31st March 2026	31st December 2025	31st March 2025	31st March 2026	31st March 2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I	Revenue from operation	1,184.94	767.65	416.64	2,751.84	2,987.48
II	Other income	9.53	6.28	11.09	52.05	87.30
III	Total Income(I + II)	1,194.47	773.93	427.73	2,803.89	3,074.78
IV	Expenses	-	-	-	-	-
	a Cost of Material Consumed	-	-	-	-	-
	b Purchase of Stock- in- trade	1,131.58	674.11	394.82	3,014.63	2,227.69
	c Changes in inventories of Finished Goods Work-in-progress and Stock-in-Trade	(56.14)	25.75	23.32	(408.12)	672.21
	d Manufacturing Expense	-	-	-	-	-
	e Employees Benefit Expense	13.13	14.41	10.42	51.80	42.18
	f Finance Cost	0.39	3.42	0.58	5.25	11.56
	g Depreciation and amortisation expense	0.33	0.93	2.14	5.64	8.56
	h Other Expenses	36.53	35.05	72.38	135.67	328.79
	Total Expenses	1,125.82	753.67	503.66	2,804.87	3,290.99
V	Profit/(loss) before exceptional and tax (III ± IV)	68.65	20.26	(75.93)	(0.98)	(216.21)
VI	Exceptional Items	-	-	-	-	-
VII	Net Profit before tax (V ± VI)	68.65	20.26	(75.93)	(0.98)	(216.21)
VIII	Tax Expenses	-	-	-	-	-
	a Current tax	1.11	-	-	1.11	-
	b Deferred tax	(1.11)	-	-	(1.11)	-
IX	Profit (Loss) for the period (VII ± VIII)	68.65	20.26	(75.93)	(0.98)	(216.21)
X	Other Comprehensive Income	-	-	-	-	-
	Items that will not be reclassified to profit or loss	-	-	-	-	-
	Change In fair value of FVOCI equity instruments	(7.78)	(19.12)	(2.82)	22.98	38.31
	Income Tax relating to items that will not be reclassified to profit or loss	2.83	-	-	2.83	-
	Other Comprehensive Income	(10.61)	(19.12)	(2.82)	20.15	38.31
XI	Total Comprehensive Income for the period (IX+X)	58.04	1.14	(78.75)	19.17	(177.90)
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
XIII	Reserve Excluding Revaluation Reserve	-	-	-	866.23	847.07
XIV	Earnings per equity share (Based on total Basic & Diluted (Rs.)	0.34	0.01	(0.46)	0.11	(1.05)

Notes :





Yash Management & Satellite Ltd.

Notes

1 STATEMENT OF STANDALONE ASSETS & LIABILITIES AS AT 31ST MARCH 2026

(Rs. in Lakhs)

Particulars	31st March 2026	31st March 2025
A ASSETS		
1 Non - Current Assets	12.25	12.99
(a) Property, Plant and Equipment	48.89	48.89
(b) Investment Property		
(c) Financial Assets	1,047.74	764.09
(i) Investments	139.15	204.63
(ii) Other Financial Assets	9.16	8.05
(d) Deferred tax Assets (Net)	3.83	3.76
(e) Other Non Current assets		
Sub-total Non Current Assets	1,261.02	1,042.41
2 Current Assets	919.62	511.50
(a) Inventories		
(b) Financial Assets	217.36	16.83
(i) Investments	2.72	577.77
(ii) Trade Receivables	230.19	221.36
(iii) Cash and cash equivalents	-	227.44
(iv) Bank balance other than (iii) above	5.36	18.06
(v) Loans	7.86	37.56
(c) Current Tax Assets (Net)	9.84	7.93
(d) Other Current Assets		
Sub-total Current Assets	1,392.95	1,618.45
TOTAL-ASSETS	2,653.97	2,660.86
B EQUITY AND LIABILITIES		
1 Equity	1,700.00	1,700.00
(a) Equity Share Capital	866.23	847.07
(b) Other Equity		
Sub-Total Equity	2,566.23	2,547.07
2 Liabilities		
Non Current Liabilities		
(a) Financial Liabilities	-	-
(i) Borrowings	-	-
Sub-total Non Current Liabilities		
Current Liabilities		
(a) Financial Liabilities	82.65	107.03
(i) Borrowings		
(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	2.74	5.58
	2.35	1.18
(b) Other Current Liabilities		
Sub-total Current Liabilities	87.74	113.79
TOTAL- EQUITY AND LIABILITIES	2,653.97	2,660.86





Yash Management & Satellite Ltd.

2 STATEMENT OF STANDALONE CASH FLOW FOR THE YEAR ENDED 31ST MARCH 2026

(Rs. in Lakhs)

Particulars	31st March 2026	31st March 2025
A Cash flow from operating activities :	22.00	(177.90)
Net Profit before tax		
Adjustments to Reconcile profit before tax to net cash flows:	5.64	8.56
Depreciation	3.26	(0.75)
Net (Profit)/loss on financial asset designated at FVOCI	(26.24)	(37.57)
(Profit)/Loss on Sale of Investment	-	(18.99)
(Profit)/Loss on Sale of Investment Property	(9.68)	(6.23)
Dividend	5.25	11.56
Finance Cost	(39.89)	(61.48)
Interest Income	(39.66)	(282.80)
Operating profit/(loss) before working capital changes		
Movement in working capital :	(0.07)	0.20
Decrease / (Increase) in Other Non-Current Assets	(408.12)	672.21
Decrease / (Increase) in Inventories	575.05	(262.46)
Decrease / (Increase) in Trade receivable	227.44	368.88
Decrease / (Increase) in Bank Balance Other than Cash & Cash Equivalent	12.70	(0.20)
Decrease / (Increase) in Loans	32.81	28.57
Decrease / (Increase) in Other Current Assets	(2.83)	5.45
Increase / (Decrease) in Trade Payables	1.17	(2.43)
Increase / (Decrease) in Other Current Liabilities	-	(27.97)
Increase / (Decrease) in Provisions	398.49	499.45
Cash generated from operations	(8.97)	(37.56)
Direct taxes paid (net of refunds)		
Net cash flow from / used in operating activities (A)	389.52	461.89
B Cash flow from investing activities :	(440.61)	(736.72)
Purchase of Non Current Investment	176.75	648.43
Proceeds from sale of Non Current Investments	(1,199.50)	-
Purchase of Current Investment	1,002.15	-
Proceeds from Sale of Current Investments	(4.91)	(0.85)
Purchases of Property, Plant and Equipment	65.48	81.45
Investment in bank deposits (having maturity of more than twelve months)	39.89	61.48
Interest received	9.68	6.23
Dividend Received		
Net cash used in investing activities (B)	(351.07)	60.02
C Cash flow from financing activities :	(5.25)	(11.56)
Interest paid	(24.37)	(290.32)
Movement in Borrowings		
Net cash from financing activities (C)	(29.62)	(301.88)
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	8.83	220.03
Cash and cash equivalents at the beginning of the year	221.36	1.33
Cash and cash equivalents at the end of the year	230.19	221.36





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 May 20, 2026 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. Previous years/quarters figures have been regroup/ rearranged wherever necessary.
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 3rd quarter.
8. The aforesaid Audited financial results will be uploaded on the company's website www.yashmanagement.in and will also be available on the website of stock exchange i.e. www.bseindia.com for the benefit of shareholders and investors.

For Yash Management & Satellite Ltd.


Yash Gupta
Managing Director
DIN: 07638743



Place: Mumbai
Date: 20th May 2026



B K G & Associates

Chartered Accountants

1/12, Ramesh Bhavan, 89, Tamba Kanta, Mumbai-400003 +919322236105,022-23446761

Independent Auditor's Report on Audited Standalone Quarterly Financial Results and Year to date Results of Yash Management & Satellite Limited for the Year Ended 31st March 2026, pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors of
Yash Management and Satellite Limited

Report on the audit of the Standalone Financial Results

Opinion and Conclusion

We have audited the accompanying standalone annual financial results of Yash Management & Satellite Limited (hereinafter referred to as the ("Company")) for the quarter and year ended 31st March, 2026 ("the statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations")

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- a) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, in this regard; and
- b) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India, of the net loss and other comprehensive income and other financial information of the company for the quarter and year ended 31st March 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the audit of the Annual standalone Financial Results" section of our audit report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Financial Statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on the statement.

Managements and Board of Director's Responsibilities for the Standalone Financial Results

The statement has been prepared on the basis of the standalone annual financial statements. The Company's Management and Board of Directors of the Company are responsible for the preparation and



presentation of the statement that gives a true and fair view of the net loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process

Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, Under Section 143 (3) (i) of the Companies Act, 2013 we are also responsible for expressing our opinion through a separate report on the complete set of Standalone financial statements on whether the company has adequate internal financial controls with reference to financial statements and the operating effectiveness of such controls.



B K G & Associates

Chartered Accountants

1/12, Ramesh Bhavan, 89, Tamba Kanta, Mumbai-400003 +919322236105,022-23446761

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made in the statement by the management and Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Statement includes the results for the Quarter ended 31st March 2026 being the balancing figure between audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year. Which were subjected to a limited review by us, as required under the Listing Regulations.

For BKG & ASSOCIATES

Chartered Accountants

(Registration No: 114852W)

BRIJ KISHOR Digitally signed by
BRIJ KISHOR GUPTA
GUPTA Date: 2026.05.20
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B.K. Gupta

Partner

M. No.: 040889

UDIN : 26040889VTJBNB4345

Place: Mumbai

Date: 20th May 2026

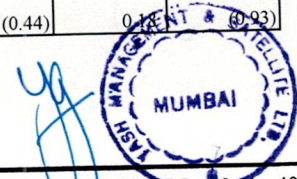


Yash Management & Satellite Ltd.

Statement of Audited Consolidated Financial Results for the Quarter & Year Ended 31st March 2026

(Rs. in Lakhs)

Sr. No	Particulars	Quarter Ended			Year Ended	
		31st March 2026	31st December 2025	31st March 2025	31st March 2026	31st March 2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I	Revenue from operations	1,184.94	767.65	416.81	2,751.84	2,987.65
II	Other income	(12.42)	19.09	18.76	73.49	133.16
III	Total Income(I + II)	1,172.52	786.74	435.57	2,825.33	3,120.81
IV	Expenses	-	-	-	-	-
	a Cost of Material Consumed	-	-	-	-	-
	b Purchase of Stock- in- trade	1,131.58	674.11	394.82	3,014.63	2,227.69
	c Changes in inventories of Finished Goods Work-in-progress and Stock-in-Trade	(56.14)	25.75	23.32	(408.12)	672.21
	d Manufacturing Expenses	-	-	-	-	-
	e Employees Benefit Expense	14.32	15.77	12.83	56.41	44.59
	f Finance Cost	0.96	3.88	0.57	7.41	11.89
	g Depreciation and amortisation expense	0.34	0.95	2.19	5.72	8.97
	h Impairment Loss	-	-	-	-	-
	i Other Expenses	40.60	39.82	72.12	132.57	340.02
	Total Expenses	1,131.66	760.28	505.85	2,808.62	3,305.37
V	Profit/(loss) before exceptional and tax (III ± IV)	40.86	26.46	(70.28)	16.71	(184.56)
VI	Exceptional Items	-	-	-	-	-
VII	Net Profit before tax (V ± VI)	40.86	26.46	(70.28)	16.71	(184.56)
VIII	Tax Expenses	-	-	-	-	-
	a Current tax	1.11	-	-	1.11	-
	b Deferred tax	(1.12)	-	0.00	(1.12)	0.00
IX	Profit (Loss) for the period (VII ± VIII)	40.87	26.46	(70.28)	16.72	(184.56)
X	Other Comprehensive Income	-	-	-	-	-
	Items that will not be reclassified to profit or loss	-	-	-	-	-
	Change In fair value of FVOCI equity instruments	(7.78)	(19.12)	(2.82)	22.98	38.31
	Income Tax relating to items that will not be reclassified to profit or loss	2.83	-	-	2.83	-
	Other Comprehensive Income	(10.61)	(19.12)	(2.82)	20.15	38.31
XI	Total Comprehensive Income for the period	30.26	7.34	(73.10)	36.87	(146.24)
	Profit / (loss) for the period attributable to	-	-	-	-	-
	Owners of the company	48.88	24.04	(72.49)	6.99	(196.90)
	Non controlling interest	(10.84)	2.42	2.21	6.90	12.35
		38.04	26.46	(70.28)	13.89	(184.56)
	Other Comprehensive Income / (loss) for the period attributable to	-	-	-	-	-
	Owners of the company	(7.78)	(19.12)	(2.82)	22.98	38.31
	Non controlling interest	-	-	-	-	-
		(7.78)	(19.12)	(2.82)	22.98	38.31
	Total Comprehensive Income / (loss) for the period attributable to	-	-	-	-	-
	Owners of the company	41.10	4.92	(75.31)	29.97	(158.59)
	Non controlling interest	(10.84)	2.42	2.21	6.90	12.35
		30.26	7.34	(73.10)	36.87	(146.24)
XII	Paid-up equity share capital (Face Value of Rs. 10 Each)	-	-	-	-	-
	Owners of the company	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00
	Non controlling interest	168.72	2.42	161.81	168.72	161.81
		1,868.72	1,702.42	1,861.81	1,868.72	1,861.81
XIII	Reserve excluding Revaluation Reserve	-	-	-	525.57	495.61
XIV	Earnings per equity share (Based on total comprehensive Income)	-	-	-	-	-
	Basic & Diluted (Rs.)	0.24	0.03	(0.44)	0.24	(0.93)





Yash Management & Satellite Ltd.

NOTES

1 STATEMENT OF CONSOLIDATED ASSETS & LIABILITIES AS AT 31ST MARCH 2026

(Rs. in Lakhs)

Sr. No	Particulars	31st March 2026	31st March 2025
A	ASSETS		
1	Non - Current Assets		
	(a) Property, Plant and Equipment	12.37	13.19
	(b) Other Intangible Assets	-	-
	(c) Investment Property	48.89	48.89
	(d) Financial Assets		
	(i) Investments	611.37	154.08
	(ii) Other Financial Assets	139.16	415.61
	(e) Deferred tax Assets (Net)	9.19	8.07
	(f) Other Non Current Assets	3.88	3.81
	Sub-total: Non Current Assets	824.86	643.65
2	Current Assets		
	(a) Inventories	919.62	511.50
	(b) Financial Assets		
	(i) Investments	396.13	20.24
	(ii) Trade Receivables	2.72	577.77
	(iii) Cash and Cash Equivalents	234.07	232.73
	(iv) Bank balance other than (iii) above	239.18	421.25
	(v) Loans	50.47	31.86
	(c) Current Tax Assets (Net)	12.60	41.40
	(d) Other Current Assets	9.86	11.20
	Sub-total: Current Assets	1,864.65	1,847.95
	TOTAL: ASSETS	2,689.51	2,491.60
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	1,700.00	1,700.00
	(b) Other Equity	525.57	495.60
	Equity attributable to owners of the holding company (a+b)	2,225.57	2,195.60
	(c) Non Controlling interest	168.72	161.81
	Sub-total: Equity	2,394.29	2,357.41
2	Liabilities		
	Non Current Liabilities		
	Sub-total: Non Current Liabilities	-	-
	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	269.36	107.03
	(ii) Trade Payables		
	- Total outstanding dues of micro enterprises and small enterprises	-	-
	- Total outstanding dues of creditors other than micro enterprises and small enterprises	2.75	5.58
	(iii) Other Financial Liabilities	20.76	20.40
	(b) Other Current Liabilities	2.35	1.18
	(c) Provisions	-	-
	Sub-total: Current Liabilities	295.22	134.19
	TOTAL: EQUITY AND LIABILITIES	2,689.51	2,491.60



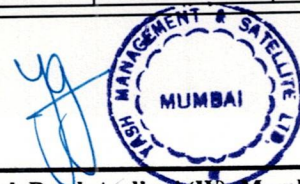


Yash Management & Satellite Ltd.

2 STATEMENT OF CONSOLIDATED CASH FLOW FOR THE YEAR ENDED 31ST MARCH 2026

(Rs. in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
A Cash flow from operating activities :	39.69	(146.24)
Net Profit/(Loss) before tax		
Adjustments to Reconcile profit before tax to net cash flows:		
Depreciation	5.72	8.97
Net (Profit)/loss on financial asset designated at FVOCI	36.03	(0.89)
(Profit)/Loss on Sale of Investment	(44.06)	(48.45)
(Profit)/Loss on Sale of Investment Property	-	(18.99)
(Profit)/Loss on Sale of Property, Plant & Equipment	-	(0.45)
Dividend	(11.96)	(6.24)
Finance Cost	7.40	11.89
Interest Income	(68.84)	(91.87)
Operating profit/(loss) before working capital changes	(36.02)	(292.27)
Movement in working capital :		
Decrease / (Increase) in Other Non Current Financial Assets	210.98	-
Decrease / (Increase) in Other Non-Current Assets	(0.07)	0.20
Decrease / (Increase) in Inventories	(408.12)	672.21
Decrease / (Increase) in Other Financial Assets	-	(30.12)
Decrease / (Increase) in Trade receivable	575.05	(262.46)
Decrease / (Increase) in Bank Balance Other than Cash & Cash Equivalent	182.07	376.02
Decrease / (Increase) in Loans	(18.61)	(14.00)
Decrease / (Increase) in Other Current Financial Assets	-	28.93
Decrease / (Increase) in Current Tax Assets (Net)	(5.64)	4.27
Decrease / (Increase) in Other Current Assets	36.06	0.32
Increase / (Decrease) in Trade Payables	(2.83)	4.35
Increase / (Decrease) in Other Financial Liabilities	0.36	(2.67)
Increase / (Decrease) in Other Current Liabilities	1.17	(3.85)
Increase / (Decrease) in Provisions	-	(27.97)
Cash generated from operations	534.40	452.96
Direct taxes paid (net of refunds)	(4.23)	(33.72)
Net cash flow from / used in operating activities (A)	530.17	419.24
B Cash flow from investing activities :		
Purchase of Non-current investments	(610.78)	(736.73)
Proceeds from sale of Non-current investments	176.76	648.43
Purchase of Current investments	(1,914.14)	(59.13)
Proceeds from sale of Current investments	1,523.03	66.74
Purchases of Property, Plant and Equipment	(4.91)	(0.85)
Sale of Property, Plant and Equipment	-	0.45
Investment in bank deposits (having maturity of more than twelve months)	65.48	81.45
Interest received	68.84	91.87
Dividend Received	11.96	6.24
Net cash used in investing activities (B)	(683.76)	98.47
C Cash flow from financing activities :		
Interest paid	(7.40)	(11.89)
Movement in Borrowings	162.33	(290.32)
Net cash from financing activities (C)	154.93	(302.21)
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	1.34	215.50
Cash and cash equivalents at the beginning of the year	232.73	17.23
Cash and cash equivalents as on end of the year	234.07	232.73





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 May 20, 2026 pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements), Regulations 2015 (as amended).
- 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 Other Activities in accordance with Ind AS-108.
- 7 Previous years/quarters figures have been regroup/ rearranged wherever necessary.
- 8 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 3rd quarter.
- 9 The aforesaid Audited financial results will be uploaded on the company's website www.yashmanagement.in and will also be available on the website of stock exchange i.e. www.bseindia.com for the benefit of shareholders and investors.

For Yash Management & Satellite Ltd.

Yash Gupta
Managing Director
DIN: 07638743



Place: Mumbai
Date: 20th May 2026



Yash Management & Satellite Ltd.

Consolidated Segmentwise Revenue, Results and Capital Employed for Year ended 31st March 2026

(Rs in Lakhs)

Sr. No.	Particulars	Quarter ended			Year Ended	
		Consolidated			Consolidated	
		31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
		Audited	Unaudited	Audited	Audited	Audited
1	Segment Revenue					
	(a) Trading Activities	1,194.47	773.93	427.73	2,803.89	3,074.78
	(b) Other	(21.95)	12.81	7.84	40.44	46.03
	Total	1,172.52	786.74	435.57	2,844.33	3,120.81
	Less: Inter Segment Revenue	-	-	-	19.00	-
	Net Sales/Income from operations	1,172.52	786.74	435.57	2,825.33	3,120.81
2	Segment Results					
	Profit(+)/ Loss(-) before tax and interest from each segment					
	(a) Trading Activities	61.26	4.56	(78.17)	27.25	(166.34)
	(b) Other	(27.22)	6.66	5.64	19.85	31.98
	Total	34.04	11.22	(72.53)	47.10	(134.36)
	Less: Interest	0.96	3.88	0.57	7.41	11.89
	Total Profit Before Tax	33.08	7.34	(73.10)	39.69	(146.24)
3	Capital Employed (Segment Assets)					
	(a) Trading Activities	-	-	-	2,653.97	2,660.86
	(b) Other	-	-	-	645.54	440.76
4	Segment Liabilities					
	(a) Trading Activities	-	-	-	87.74	113.78
	(b) Other	-	-	-	207.47	20.40
5	Capital Employed (Segment Assets-Liabilities)					
	(a) Trading Activities	-	-	-	2,566.23	2,547.07
	(b) Other	-	-	-	438.07	420.36
	Total	-	-	-	3,004.30	2,967.43






B K G & Associates

Chartered Accountants

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Independent Auditor's Report on the Quarterly and Year to date audited Consolidated Financial Results of the Company Pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors of
Yash Management and Satellite Limited

Report on the audit of the Consolidated Financial Results

Opinion and Conclusion

We have audited the accompanying consolidated annual financial results of Yash Management & Satellite Limited (hereinafter referred to as the "Parent Company") and its Subsidiary Company (the Parent Company and its subsidiary together referred to as "the Group") for the quarter and year ended 31st March, 2026, ("the Statement") attached herewith, being submitted by the Parent Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations")

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of the other auditors on separate audited financial Statements of Subsidiary Company, and management certified financial statements/results of the subsidiary The Statement:

- a) includes the annual financial results of the subsidiary i.e. Sudarshan Polyfab Private Limited;
- b) are presented in accordance with the requirements of Listing Regulation 33 of the Listing Regulation in this regard; and
- c) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India, of consolidated net profit and other comprehensive income and other financial information of the group for the quarter and year ended 31st March 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.



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We believe that the audit evidence obtained by us along with the consideration of audit report of the other auditors referred to in paragraph (a) of the “Others Matters” paragraph below and the information provided by the Company for management certified financial statements/results, is sufficient and appropriate to provide a basis for our opinion on the statement.

Management’s & Board of Director’s Responsibilities for the Consolidated Financial Results

The statement has been prepared on the basis of the consolidated financial statements. The Parent Company’s Management and Board of Directors are responsible for the preparation and presentation of statement that give a true and fair view of the Consolidated net profit and other comprehensive income and other financial information of group in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the Companies included in the group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of their respective companies and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Parent Company, as aforesaid.

In preparing the statement, the Board of Directors of the companies included in the group are responsible for assessing the ability of their respective Company included in the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the group or to cease operations, or has no realistic alternative but to do so.

The Board of Directors of the companies included in the group are also responsible for overseeing the financial reporting process of their respective Companies included in the Group.

Auditor’s Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:



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- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, Under Section 143 (3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of consolidated financial statements on whether the Group has adequate internal financial controls with reference to consolidated financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain Sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the group of which we are the independent auditors to express an opinion on the Statement. We are responsible for the direction, supervision, and performance of the audit of financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors remain responsible for the direction, supervision and performance of the audit carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Parent Company and such other entity included in the consolidated annual financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other



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matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matter

- a) The Statement include the audited financial results of one (1) subsidiary, whose Financial Statements reflect total assets (before consolidation adjustment) of Rs. 645.54 Lakhs as at March 31, 2026, total revenue (before consolidation adjustment) of Rs. (21.95) Lakhs and Rs. 40.44 lakhs and total net profit / (loss) after tax (before consolidation adjustment) of Rs. (27.79) lakhs and Rs. 17.70 lakhs, total comprehensive income (before consolidation adjustment) of Rs. (27.79) lakhs and Rs. 17.70 lakhs for the quarter and year ended March 31,2026 respectively and net cash outflow of Rs. 7.50 lakhs for the year ended March 31, 2026, which have been audited by another independent auditor. The independent auditors' reports on financial statements of the subsidiary have been furnished to us and our opinion on the Statement in so far as it relates to the amounts and disclosures included in respect of the subsidiary, is based solely on the report of such auditor and the procedures performed by us as stated in paragraph above.
- b) The Statement includes the Consolidated results for the Quarter ended 31st March, 2026 being the balancing figure between audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year to date figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Our report on the Statement is not modified in respect of this matter.

For BKG & ASSOCIATES

Chartered Accountants

(Registration No: 114852W)

BRIJ KISHOR Digitally signed by
BRIJ KISHOR GUPTA
GUPTA Date: 2026.05.20
17:22:37 +05'30'

B.K. Gupta

Partner

M. No.: 040889

UDIN : 26040889JKPVHY7740

Date: 20th May 2026

Place: Mumbai