

YASH TRADING AND FINANCE LIMITED

CIN: L51900MH1985PLC036794

Registered Office: Bagri Niwas, 53/55, N. M. Path, Mumbai – 400002.

Corporate Office: 1207-A, P.J. Towers, Dalal Street, Fort, Mumbai – 400001.

Tel.: +91-22-2272 0000

Email: yashtradingandfinancelimited@gmail.com website: www.yashtradingfinance.com

Date: 20th January, 2023

To,
Department of Corporate Services
BSE Limited
P.J. Towers,
Dalal Street, Fort,
Mumbai – 400 001.

Ref: Yash Trading and Finance Limited (Scrip Code: 512345)

Subject: Outcome of Board Meeting as per Regulation 30 SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015

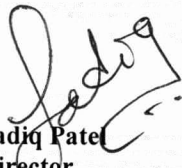
Dear Sir/Madam,

This is to inform you that the Board of Directors of the Company in their meeting held on Friday, 20th January, 2023 have approved un-audited financial results (Standalone) for the quarter year ended 31st December, 2022.

Meeting commenced at 2:30 P.M. and concluded at 3:15 P.M.

Kindly take the above on record and acknowledge.

Thanking You,
Yours faithfully,
For Yash Trading and Finance Limited


Sadiq Patel
Director
DIN-06911684

Encl: As above

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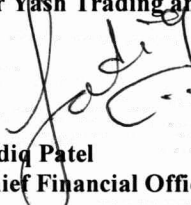
Email: yashtradingandfinancelimited@gmail.com website: www.yashtradingfinance.com

Date: 20th January, 2023

To,
The Board of Directors
Yash Trading and Finance Limited
Corp Off: 1207A, P.J. Towers,
Dalal Street, Fort, Mumbai – 400 001.

This is to certify that the Unaudited financial results of the Company for the quarter ended 31st December, 2022 attached hereto do not contain any false or misleading statement or figures and do not omit any material fact which may make the statements or figures contained therein misleading.

For **Yash Trading and Finance Limited**


Sadiq Patel
Chief Financial Officer



YASH TRADING AND FINANCE LIMITED (CIN - L51900MH1985PLC036794)							
PART 1 - (Rs. in Lakhs)							
Statement of Standalone Unaudited Results for the Quarter ended 31-December-2022							
Particulars	3 months ended	3 months ended	3 months ended	Year to date figures for current period ended	Year to date figures for previous period ended	Previous year ended	
	31-Dec-22	30-Sep-22	31-Dec-21	31-Dec-22	31-Dec-21	31-Mar-22	
(Refer Notes Below)	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
	1	2	3	4	5	6	
I Revenue from operations	-	-	-	-	-	-	
II Other income	0.89	1.37	-	2.26	-	-	
III Total Revenue (I + II)	0.89	1.37	-	2.26	-	-	
IV Expenses:							
Cost of materials consumed	-	-	-	-	-	-	
Purchases of Stock-in-Trade	-	-	-	-	-	-	
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	-	-	-	-	-	-	
Employee benefits expense	-	0.45	0.45	0.90	1.35	1.80	
Finance costs	1.78	0.37	-	2.15	-	-	
Depreciation and amortization expense	-	-	-	-	-	-	
BSE Expenses	0.89	0.88	0.84	2.66	2.65	3.54	
Other Office and Administrative Expenses	0.73	0.60	0.97	1.99	2.19	3.14	
Total expenses (IV)	3.40	2.30	2.26	7.70	6.19	8.48	
V Profit/(loss) before exceptional items and tax (I-IV)	- 2.51	- 0.93	- 2.26	- 5.44	- 6.19	- 8.48	
VI Exceptional items	-	-	-	-	-	-	
VII Profit before exceptional items and tax (V-VI)	- 2.51	- 0.93	- 2.26	- 5.44	- 6.19	- 8.48	
VIII Tax expense:							
(1) Current tax	-	-	-	-	-	-	
(2) Deferred tax	-	-	-	-	-	-	
IX Profit (Loss) for the period from continuing operations (VII-VIII)	- 2.51	- 0.93	- 2.26	- 5.44	- 6.19	- 8.48	
X Profit/(loss) from discontinued operations	-	-	-	-	-	-	
XI Tax expenses of discontinued operations	-	-	-	-	-	-	
XII Profit/(loss) from Discontinued operations (after tax) (X-XI)	-	-	-	-	-	-	
XIII Profit/(loss) for the period (IX+XII)	- 2.51	- 0.93	- 2.26	- 5.44	- 6.19	- 8.48	
XIV 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	-	-	-	-	-	-	
Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other comprehensive Income for the period)	- 2.51	- 0.93	- 2.26	- 5.44	- 6.19	- 8.48	
XVI Earnings per equity share (for continuing operation):							
(1) Basic	- 1.02	- 0.38	- 0.92	- 2.22	- 2.53	- 3.46	
(2) Diluted	- 1.02	- 0.38	- 0.92	- 2.22	- 2.53	- 3.46	
XVII Earnings per equity share (for discontinued operation):							
(1) Basic	-	-	-	-	-	-	
(2) Diluted	-	-	-	-	-	-	
XVIII Earning per equity share (for discontinued & continuing operation)							
(1) Basic	- 1.02	- 0.38	- 0.92	- 2.22	- 2.53	- 3.46	
(2) Diluted	- 1.02	- 0.38	- 0.92	- 2.22	- 2.53	- 3.46	
Weighted number of shares	245,000	245,000	245,000	245,000	245,000	245,000	

Notes:

- The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 20th January, 2023 and a Limited Review of the same has been carried out by the Statutory Auditors.
- Previous period figures have been rearranged wherever necessary
- The company has only one segment
- These results have been prepared in accordance with SEBI Listing Regulations and SEBI circulars issued from time to time
- The Result is also available on the Company website i.e. www.yashtradingfinance.com and BSE Ltd. Website i.e. www.bseindia.com
- Directorate of Enforcement has vide letter dated 12-Jan-2015 put a stop transfer on promoter shareholding The same has been informed to BSE Ltd by the Company vide its letter dated 22-Jan-2015.
- The Reconciliation of the net profit reported for the quarter ended 31-Dec-2021 in accordance with Indian GAAP to total comprehensive income in accordance with Ind AS is given below:-

Particulars	For the quarter ended 31-12-2021
Profit after tax as reported under previous GAAP	- 2.26
Add/Less: Impact	-
Profit after tax as reported under Ind AS	- 2.26

For and behalf of the Board of Directors of Yash Trading and Finance Limited

Sadiq Patel / Dinesh Mundhra
Whole Time Director / Director
DIN: 06911684 / 00389283

Place : Mumbai / Date: 20th January, 2023



As per our Report on even date
For Bhatte & Co., - Chartered Accountants
Firm Registration Number 131092W

D.H. Bhatte - Proprietor
Membership No. 016937

Place : Mumbai / Date: 20th January, 2023

UDIN - 23016937BC-SDM07476



Bhat & Company

CHARTERED ACCOUNTANTS

Review Report to Nishi Trading and Finance Limited

We have reviewed the accompanying statement of Unaudited Financial Results of Nishi Trading and Finance Limited (CIN: U55100MH1988PLC036794) (the Company) for the period ended 31st December, 2022 (the Statement). This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standards on Review Engagement (SERE) 2000, Engagement to Review Financial Statements issued by the Institute of Chartered Accountants of India. This standard requires that we perform a review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of Unaudited Financial Results prepared in accordance with applicable accounting standards and the recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SERE (Listing Obligations and Disclosure Requirements), Regulations, 2005 read with SEBI Circular No. CIR/CFD/PL/03/2006 dated 11th May 2006 including the manner in which it is to be disclosed or that it contains any material misstatement.

For Bhat & Company

Chartered Accountant

FRN No. 30092W

UDIN: 23010937BGSBD1007476

D. H. Bhat

Proprietor

MNS.0.066927

Place: Mumbai

Date: 27/01/2023