

YASH TRADING AND FINANCE LIMITED

CIN: L51900MH1985PLC036794

Registered and Corporate Office: 103, B Wing, Ansa Industrial Estate, Sakivihar Road, Sakinaka, Andheri East, Mumbai 400072

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

Contact No: +91-22-2272 0000

Date: 20th May, 2025

**To,
Department of Corporate Relations,
BSE Limited,
17th Floor,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001.**

BSE CODE : 512345

SUBJECT: BOARD MEETING OUTCOME

Dear Sir/Madam,

In pursuant to Regulation 30 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 we would like to inform you that Board Meeting of the Company was held today i.e. on **Tuesday, 20th May, 2025 at 05:00 p.m.** at the registered office of the Company, the Board has considered and approved the following matters :

- 1) The Audited Financial Results of the Company for the Quarter and Year ended March 31, 2025 along with Audited Reports;
- 2) Appointed Mrs. Mayuri Jain from M/s Jain Mayuri & Associates as the Secretarial Auditor (Membership No. A41413 and COP. 15664) of the company for the term of 5 financial year starting from 2025-26 to 2029-30.

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023, is enclosed as **Annexure-I.**

- 3) Appointed Mr. Nitin Arvind Oza, as an Internal Auditor of the Company for the financial year 2025-26.

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023, is enclosed as **Annexure-II.**

YASH TRADING AND FINANCE LIMITED

CIN: L51900MH1985PLC036794

Registered and Corporate Office: 103, B Wing, Ansa Industrial Estate, Sakivihar Road, Sakinaka,
Andheri East, Mumbai 400072

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

Contact No: +91-22-2272 0000

The Meeting of the Board of Directors commenced at **05:00 P.M.** and concluded at **5:30 P.M.**

This is for your kind information and record.

Thanking you,

For Yash Trading and Finance Limited,

VISHVAJITSIN
H DILIPSINH
JADEJA

Digitally signed
by VISHVAJITSINH
DILIPSINH JADEJA
Date: 2025.05.20
19:20:51 +05'30'

Vishvajitsinh Dilipsinh Jadeja
Managing Director
(DIN: 10989282)

YASH TRADING AND FINANCE LIMITED

CIN: L51900MH1985PLC036794

Registered and Corporate Office: 103, B Wing, Ansa Industrial Estate, Sakivihar Road, Sakinaka, Andheri East, Mumbai 400072

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

Contact No: +91-22-2272 0000

“Annexure-I”

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023

Sr.no	Particulars	Details
1	Name of the Secretarial Auditor	Mrs. Mayuri Jain from M/s Jain Mayuri & Associates
2	Reason for change viz appointment, re-appointment, resignation, removal, death or otherwise	Appointment: to comply with the Companies Act, 2013 and the requirements under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
3	Date of Appointment & terms of appointment	w.e.f. 20-05-2025 for term of 5 years 5 financial years starting from 2025-26 to 2029-30. (subject to the approval in ensuing AGM) As agreed between Board of Directors and Mrs. Mayuri Jain
4	Brief Profile of Auditor	Mayuri Jain is an Associate member of Institute of Company Secretaries of India having more than 5 years of experience in compliance and governance management. A well accredited Company Secretary and a Management Expert, he is highly specialized in Companies Act, the Securities and Exchange Board of India Act, Due diligence and any other authorities relating to Secretarial Matters and in various matters attributable to a company. She is well versed in the following areas: • Secretarial Audit, Compliance Audit, Scrutinizer role under Companies Act, 2013 and SEBI laws. The scope of audit covers compliance to all the laws applicable to the corporate in addition to the Companies Act, 2013, SEBI and other Securities laws, as well as the Secretarial Standards issued by ICSI)
5	Disclosure of relationship between Directors (in case of appointment of a Director)	Not Applicable

YASH TRADING AND FINANCE LIMITED

CIN: L51900MH1985PLC036794

Registered and Corporate Office: 103, B Wing, Ansa Industrial Estate, Sakivihar Road, Sakinaka,
Andheri East, Mumbai 400072

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

Contact No: +91-22-2272 0000

For Yash Trading and Finance Limited,

VISHVAJITSIN
H DILIPSINH
JADEJA

Digitally signed
by VISHVAJITSINH
DILIPSINH JADEJA
Date: 2025.05.20
19:28:25 +05'30'

Vishvajitsinh Dilipsinh Jadeja
Managing Director
(DIN: 10989282)

YASH TRADING AND FINANCE LIMITED

CIN: L51900MH1985PLC036794

Registered and Corporate Office: 103, B Wing, Ansa Industrial Estate, Sakivihar Road, Sakinaka, Andheri East, Mumbai 400072

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

Contact No: +91-22-2272 0000

"Annexure-II"

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023

Sr.no	Particulars	Details
1	Name of the Internal Auditor	Mr. Nitin Arvind Oza
2	Reason for change viz appointment, re-appointment, resignation, removal, death or otherwise	Appointment: to comply with the Companies Act, 2013 and the requirements under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
3	Date of Appointment & terms of appointment	20-05-2025 As agreed between Board of Directors and Mr. Nitin Arvind Oza
4	Brief Profile of Auditor	Mr. Nitin Arvind Oza is a Chartered Accountant and having experience of more than 25 years and presently as per the disclosure he is associated with 3 Companies as Director. He will be serving as Non-Executive Independent Director of the Company and will also be part of various committees of the Board. His term is subject to approval of members of the Company.
5	Disclosure of relationship between Directors (in case of appointment of a Director)	Not Applicable

For Yash Trading and Finance Limited,

VISHVAJITSIN
H DILIPSINH
JADEJA

Digitally signed by
VISHVAJITSINH
DILIPSINH JADEJA
Date: 2025.05.20
19:28:41 +05'30'

Vishvajitsinh Dilipsinh Jadeja
Managing Director
(DIN: 10989282)

YASH TRADING AND FINANCE LIMITED (CIN : L51900MH1985PLC036794)						
Registered office - 103, B Wing, Ansa Industrial Estate, Sakivihar Road, Sakinaka, Andheri East, Mumbai, Maharashtra, India, 400072						
Email: yashtradingandfinancelimited@gmail.com website: www.yashtradingfinance.com						
PART 1 - (Rs. in Lakhs)						
Statement of Standalone Audited Results for the Quarter and year ended 31-March-2025						
Particulars	3 months ended	3 months ended	previousThree months ended	Year ended	Previous year ended	
	31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24	
(Refer Notes Below)	Audited	Unaudited	Audited	Audited	Audited	
	1	2	3	4	5	
I Revenue from operations	-	-	-	-	-	
II Other income	0.01	-	-0.68	0.01	2.75	
III Total Revenue (I + II)	0.01	-	-0.68	0.01	2.75	
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	0.54	0.54	0.54	2.16	2.16	
Finance costs	2.22	3.00	3.00	11.22	12.45	
Depreciation and amortization expense	-	-	-	-	-	
BSE Expenses	-	-	-	-	-	
Other Office and Administrative Expenses	6.07	1.70	-6.40	10.69	8.07	
Total expenses (IV)	8.83	5.24	-2.86	24.07	22.68	
V Profit/(loss) before exceptional items and tax (I-IV)	-8.82	-5.24	2.18	-24.06	-19.93	
VI Exceptional items	-	-	-	-	-	
VII Profit before exceptional items and tax (V-VI)	-8.82	-5.24	2.18	-24.06	-19.93	
VIII Tax expense:						
(1) Current tax (positive in case of write back)	-	-	-	-	-	
(2) Deferred tax	-	-	-	-	-	
IX Profit/(Loss) for the period from continuing operations (VII-VIII)	-8.82	-5.24	2.18	-24.06	-19.93	
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)	-8.82	-5.24	2.18	-24.06	-19.93	
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)	-8.82	-5.24	2.18	-24.06	-19.93	
XV Earnings per equity share (for continuing operation):						
(1) Basic	-1.25	-2.14	0.89	-3.42	-8.13	
(2) Diluted	-1.25	-2.14	0.89	-3.42	-8.13	
XVII Earnings per equity share (for discontinued operation):						
(1) Basic	-	-	-	-	-	
(2) Diluted	-	-	-	-	-	
XVIII Earning per equity share (for discontinued & continuing operation)						
(1) Basic	-1.25	-2.14	0.89	-3.42	-8.13	
(2) Diluted	-1.25	-2.14	0.89	-3.42	-8.13	
Weighted number of shares	7,04,167	2,45,000	2,45,000	7,04,167	2,45,000	

Notes:

- The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on May 20, 2025. The Statutory Auditors of the Company have carried out the audit and have issued their unmodified opinion on the financial statements.
- 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
- Figures of last quarter are the balancing figures between audited figures in respect of the full financial year and the published year-to-date figures upto the third quarter of the current financial year.
- There is no material adjustments made in the results of current quarter which pertain to earlier period.
- Directorate of Enforcement has vide letter dated January 12, 2015 put a stop transfer on promoter shareholding. The same has been informed to BSE Ltd by the Company vide its letter January 22, 2015.
- Statement of assets and liabilities as at the end of the year is attached.
- Statement of Cash Flows for the year ended is attached.
- The Reconciliation of the net profit reported for the quarter ended 31st March, 2024 in accordance with Indian GAAP to total comprehensive income in accordance with Ind AS is given below:-

Particulars	For the quarter ended 31-Mar-2024
Profit after tax as reported under previous GAAP	2.18
Add Less: Impact	-
Profit after tax as reported under Ind AS	2.18

For Yash Trading and Finance Limited,

VISHVAJITSINH
H DILIPSINH
JADEJA
Digitally signed by
VISHVAJITSINH
DILIPSINH JADEJA
Date: 2025.05.20
19:21:57 +05'30'

Vishvajitsinh Dilipsinh Jadeja
Managing Director
(DIN: 10989282)

YASH TRADING AND FINANCE LIMITED (CIN : L51900MH1985PLC036794)			
(Rs. in Lakhs)			
Standalone Statement of Assets and Liabilities			
Particulars		As at 31-Mar-25	As at 31-Mar-24
Assets			
Non-current assets			
(a) Property, Plant and Equipment		-	-
(b) Capital work-in-progress		-	-
(c) Investment Property		-	-
(d) Goodwill		-	-
(e) Other Intangible assets		-	-
(f) Intangible assets under development		-	-
(g) Biological Assets other than bearer plants		-	-
(h) Financial Assets		-	-
(i) Investments		160.00	-
(ii) Trade receivables		-	-
(iii) Loans		-	-
(i) Deferred tax assets (net)		-	-
(j) Other non-current assets		-	-
Current assets			
(a) Inventories		-	-
(b) Financial Assets		-	-
(i) Investments		-	-
(ii) Trade receivables		-	-
(iii) Cash and cash equivalents		2.29	11.98
(iv) Bank balances other than (iii) above		-	-
(v) Loans		-	-
(vi) Others (to be specified)		-	-
(c) Current Tax Assets (Net)		-	-
(d) Other current assets		2.62	0.05
Total Assets		164.91	12.03
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share capital		300.00	24.50
(b) Other Equity		-140.38	-116.32
Liabilities			
Non-current liabilities			
(a) Financial Liabilities		-	-
(i) Borrowings		-	-
(ii) Trade payables		-	-
(iii) Other financial liabilities (other than those specified in item (b), to be specified)		-	-
(b) Provisions		-	-
(c) Deferred tax liabilities (Net)		-	-
(d) Other non-current liabilities		-	-
Current liabilities			
(a) Financial Liabilities		-	-
(i) Borrowings		-	100.90
(ii) Trade payables		2.14	-
(iii) Other financial liabilities (other than those specified in item (c))		-	-
(b) Other current liabilities		3.15	2.95
(c) Provisions		-	-
(d) Current Tax Liabilities (Net)		-	-
Total Equity and Liabilities		164.91	12.03

For Yash Trading and Finance Limited,

VISHVAJITSINH
DILIPSINH
JADEJA

Digitally signed by
VISHVAJITSINH DILIPSINH
JADEJA
Date: 2025.05.20 19:22:16
+05'30'

Vishvajitsinh Dilipsinh Jadeja
Managing Director
(DIN: 10989282)

YASH TRADING AND FINANCE LIMITED (CIN : L51900MH1985PLC036794)					
(Rs. in Lakhs)					
Standalone Statement of Cash Flow					
Particulars		31st March, 2025		31st March, 2024	
A. Cash Flow From Operating Activities					
Net Profit Before Tax and Extraordinary item :-		-24.06		-	19.93
Adjustment for:					
Increase / (Decrease) in Other Current Liabilities	-98.56			-13.14	
(Increase) / Decrease in Financial Asset	-2.57	-101.13		35.84	22.70
Cash generated from Operations		-125.19			2.77
Taxes Paid	-		-		
Net Cash Flow from operating activity		-125.19			2.77
B. Cash Flow From Investing Activities	-160.00	-160.00			-
C. Cash Flow From Financing Activities					
Introduction of Capital	275.50			-	
Net cash flow from financing activities		275.50			-
D. Net Increase/ (Decrease) in cash and other equivalents (A+B+C)		-9.69			2.77
E. Cash & Cash Equivalent at the Beginning		11.98			9.21
F. Cash & Cash Equivalent at the End (D+E)		2.29			11.98

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

VISHVAJITSINH
DILIPSINH JADEJA

Digitally signed by
VISHVAJITSINH DILIPSINH
JADEJA
Date: 2025.05.20 19:22:34
+05'30'

VISHVAJITSINH DILIPSINH JADEJA

Managing Director

DIN: 10989262

Place : Mumbai

Date: May 20, 2025



Bhatter & Company

CHARTERED ACCOUNTANTS

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF YASH TRADING AND FINANCE LIMITED
Report on the Financial Statements**

Opinion

We have audited the accompanying IND AS financial statements of **YASH TRADING AND FINANCE LIMITED** ("the Company"), which comprise the Balance Sheet as at **31st March, 2025**, the Statement of Profit and Loss (Including Other Comprehensive Income), the Cash Flow statement and Statement of Changes in Equity for the year ended, and a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the financial statements").

In our opinion and to the best of our information and according to the explanations given to us, except for the possible effects of the matter described in the aforesaid financial statements give the information required by the Act in the manner so required, and give a true and fair view in conformity with the accounting principles generally accepted in India including IND AS specified under Section 133 of the Act of the state of affairs (Financial Position) of the Company as at 31st March, 2025, and its Statement of Profit and Loss (Including Other Comprehensive Income), its Cash Flow and the Change in Equity for the year ended on that date.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Key audit matter	How our audit addressed the key audit matter
The Company is subject to a large number of income tax related claims which have been disclosed in financial statements based on the facts and circumstances of each case. Company filed appeal before Income Tax Appellate Tribunal (ITAT) against the appellate order and the appeal has been ruled in favour of the Company.	Our audit procedures included the following:- 1. Gained an understanding of the process of identification of claims, litigations and contingent liabilities and identified key controls in the process. For selected controls, we have performed tests of controls. 2. Obtained the summary of Company's disputed Tax cases and critically assessed management's position through discussions with the Head of Tax and operational management, on both the probability of success in significant cases, and the magnitude of any potential loss. 3. Engaged tax specialists to technically appraise the tax position taken by the management with respect to local tax issues. 4. Assessed the relevant disclosures made within the financial statements to address whether they appropriately reflect the facts and circumstances of



Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance (Including other comprehensive income), cash flow and change in equity of the Company in accordance with the accounting principles generally accepted in India, including the India Accounting Standards (IND AS) specified under Section 133 of the Act. 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 judgements and estimates that are reasonable and prudent; and 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is 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 management either intends to liquidate the Company or to cease the operations, or has no realistic alternative but to do so.

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

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' 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 these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, 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 financial controls 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 on whether the Company has adequate internal financial controls system 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 management.
- Conclude on the appropriateness of management's 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 Company's ability 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 financial statements 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 Auditors' 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 financial statements, including the disclosures, and whether the financial statements 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.

Report on Other Legal and Regulatory Requirements

- 1) As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in Annexure A.
- 2) Further to our comments in Annexure A, as required by sub-section (3) of section 143 of the Act, we report that :
 - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
 - (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
 - (c) The Balance Sheet, Statement of Profit and Loss (Including other comprehensive income), the Cash Flow Statement and statement of Change in Equity dealt with by this Report, are in agreement with the books of account;
 - (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under section 133 of the Act.
 - (e) On the basis of written representations received from the Directors as on 31st March, 2025 and taken on record by the Board of Directors, none of the directors are disqualified as on 31st March, 2025, from being appointed as a director in terms of Section 164(2) of the Act.
 - (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".
 - (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - (i) The Company has made provision, as required under the applicable laws or IND AS for material foreseeable losses, if any, on long term contract including derivative contract.
 - (ii) As per information and explanation given to us Company does have pending litigations which would impact its financial position. For details please refer financial statement
 - (iii) There were no amount which were required to be transferred to the Investor Education and Protection Fund during the year.

For For Bhatte & Co.
Chartered Accountant
Firm Registration No.:131092W

Dhulal H Bhatte

Daulal H Bhatte
Proprietor
Membership No.: 016937
UDIN: 25016937BMISXG4951
Place: Mumbai
Date: 20 May-2025



"Annexure A" to the Independent Auditor's Report of even date on the Financial Statements of YASH TRADING AND FINANCE LIMITED

Referred to in paragraph 1 under the heading 'Report on Other Legal & Regulatory Requirement' of our report of even date to the financial statements of the Company for the year ended March 31, 2025

- i. The Company is not having any fixed asset and therefore this clause is not applicable to the Company.
- ii. The Company is not having any inventory and therefore this clause is not applicable to the Company.
- iii. The Company has not granted unsecured loans to party covered in the register maintained u/s 189 of the Company Act, 2013. Accordingly this clause is not applicable to the Company.
- iv. According to the information and explanation given to us, the Company has not given any loan, guarantee, made investment, nor provided any security under the provisions of Section 185 and 186 of the Act.
- v. According to the information and explanation given to us, the Company has not accepted any deposits within the meaning of Sections 73 to 76 of the Act and the Companies (Acceptance of Deposits) Rules, 2014 (as amended). Accordingly, the provisions of clause 3(v) of the Order are not applicable.
- vi. Maintenance of cost records has not been specified for this Company by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013.
- vii. (a) According to the information and explanations given to us and the records of the Company examined by us, in our opinion, the Company is generally regular in depositing undisputed statutory dues including provident fund, income tax, sales tax, service tax, value added tax, cess and other material statutory dues, as applicable, with the appropriate authorities.
(b) As at the year-end, according to the records of the Company and information and explanations given to us, following are the disputed statutory dues outstanding as per Income Tax site –

A.Y.	Section Code	Demand Identification Number (DIN)	Date on which demand is raised	Outstanding demand (In Rs.)
2005-06	143(3)	2009200651007063290C	12-Dec-2008	8,240
2006-07	254	2022200740410098583C	08-Aug-2022	4,15,173
2007-08	143(1)	2009200851007063324C	21-Mar-2010	2,49,624
2007-08	153C	2014200851115295205C	27-Mar-2015	2,64,630
2010-11	254	2022201140410108734C	10-Aug-2022	4,492
2011-12	254	2022201240410117560C	10-Aug-2022	1,600
			Grand Total	9,43,759

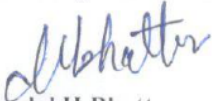
The Company filed appeal before Income Tax Appellate Tribunal (ITAT) against the appellate order and the appeal has been ruled in favour of the Company. However, the Income Tax Website has not accounted for the same and there are no dues as on dates.

- viii. According to the records of the Company examined by us and the information and explanations given to us, the Company has not defaulted in repayment of loans or borrowings to banks. The Company has not issued debentures nor borrowed any funds from financial institutions or Government.
- ix. Based upon the audit procedures performed and the information and explanations given by the management, the Company has not raised moneys by way of initial public offer or further public offer including debt instruments and term Loans. Accordingly, the provisions of clause 3 (ix) of the Order are not applicable to the Company and hence not commented upon.
- x. Based upon the audit procedures performed and the information and explanations given by the management, we report that no fraud by the Company or on the Company by its officers or employees has been noticed or reported during the year.
- xi. Based upon the audit procedures performed and the information and explanations given by the management, the managerial remuneration has been paid or provided in accordance with the requisite approvals mandated by the provisions of Section 197 read with Schedule V to the Companies Act;



- xii. In our opinion and according to information and explanation given to us, the Company is not a Nidhi Company. Therefore, the provisions of clause 4 (xii) of the Order are not applicable to the Company.
- xiii. In our opinion, all transactions with the related parties are in compliance with Section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.
- xiv. According to information and explanation given to us and based on our examination of the records of the company, The company has not entered into any non-cash transactions with directors or persons connected with him as referred to in section 192 of Companies Act, 2013.
- xv. During the year, the Company has not made any preferential allotment or private placement of shares or fully or partly paid convertible debentures and hence reporting under clause 3 (xiv) of the Order is not applicable to the Company.
- xvi. Based upon the audit procedures performed and the information and explanations given by the management, the Company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company and hence not commented upon.
- xvii. In our opinion, the Company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi) of the Order are not applicable to the Company and hence not commented upon.
- xviii. The Company has not incurred any cash loss in the current as well as the immediately preceding financial year.
- xix. There has been no resignation of the statutory auditors during the year. Accordingly, reporting under clause 3(xviii) of the Order is not applicable to the Company.
- xx. The reporting under clause 3(xxi) is not applicable in respect of audit of standalone financial statements of the Company. Accordingly, no comment has been included in respect of said clause under this report.

For Bhatler & Co.
Chartered Accountant
Firm Registration No.:131092W


Daulal H Bhatler
Proprietor
Membership No.: 016937
UDIN: 25016937BMISXG4951
Place: Mumbai
Date: 20 May-2025



Annexure B" to the Independent Auditor's Report of even date on the Financial Statements of YASH TRADING AND FINANCE LIMITED

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

In conjunction with our audit of the Standalone financial statements of the Company as of and for the year ended March 31, 2025 we have audited the internal financial controls over financial reporting of **YASH TRADING AND FINANCE LIMITED** ("the Company") which is a Company incorporated in India, as of that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on "the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A Company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A Company's internal financial control over financial reporting includes those policies and procedures that

- i. Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company;
- ii. Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorizations of management and directors of the Company; and
- iii. Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting



Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2025, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For Bhatler & Co.

Chartered Accountant

Firm Registration No.: 131092W



Dulal H Bhatler

Proprietor

Membership No.: 016937

UDIN: 25016937BMISXG4951

Place: Mumbai

Date: 20 May-2025



YASH TRADING AND FINANCE LIMITED

CIN: L51900MH1985PLC036794

Registered and Corporate Office: 103, B Wing, Ansa Industrial Estate, Sakivihar Road,
Sakinaka, Andheri East, Mumbai 400072

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

Contact No: +91-22-2272 0000

Date: 20th May, 2025

**To,
Department of Corporate Relations,
BSE Limited,
17th Floor,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400 001.**

SCRIP CODE: 512345

SUBJECT: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")

Dear Sir/Madam,

We hereby confirm and declare that the Statutory Auditors of the Company i.e., M/s. Bhatler & Company (Firm registration no. 131092W), Chartered Accountants, has issued the Audit Report on Financial Results of the Company for the Quarter and Financial Year ended March 31, 2025 with an **unmodified opinion**.

Kindly acknowledge and take on record the same

Thanking You,

For Yash Trading and Finance Limited,

VISHVAJITSINH Digitally signed by
VISHVAJITSINH
H DILIPSINH DILIPSINH JADEJA
JADEJA Date: 2025.05.20
19:21:26 +05'30'

**Vishvajitsinh Dilipsinh Jadeja
Managing Director
(DIN: 10989282)**