



Date: November 13, 2024

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400 001.

Scrip Code: **541167**

Dear Sir/ Ma'am,

To,
National Stock Exchange of India Limited
Exchange Plaza, Plot No. C/1, G Block,
Bandra-Kurla Complex, Bandra (East),
Mumbai – 400 051.

Symbol: **YASHO**

Subject: Outcome of the Board meeting held today on Wednesday, November 13, 2024.

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 (“**Listing Regulations**”), we hereby inform you that the Board of Directors of Yasho Industries Limited (the “**Company**”) at its meeting held today i.e. on Wednesday, November 13, 2024, *inter-alia*, have approved:

1. Un-audited standalone and consolidated financial results for the quarter and half year ended September 30, 2024.
2. Limited review report (standalone and consolidated financial results) by M/s. Gokhale & Sathe, Chartered Accountants, Statutory Auditors of the Company, for the quarter and half year ended September 30, 2024.

According to the above, please find attached herewith un-audited standalone and consolidated financial results for the quarter and half year ended September 30, 2024, along with Limited review report.

The meeting of the Board commenced at 2.00 p.m. and concluded at 2.55 p.m.

Request you to kindly take the above on record.

Thanking You,

Yours faithfully,
For Yasho Industries Limited

Rupali Verma
(Company Secretary and Compliance Officer)
Mem No. A42923

Encl: As above

YASHO INDUSTRIES LIMITED

REGISTERED OFFICE: Office No. 101/102, Peninsula Heights, C.D Barfiwala Marg, Juhu lane, Andheri (West), Mumbai – 400058,
India TEL: +91 22 62510100; FAX: +91 22 62510199; E-Mail: info@yashoindustries.com; CIN No: L74110MH1985PLC037900

Independent Auditor's Review Report on Standalone unaudited financial results of Yasho Industries Limited for the quarter ended September 30, 2024 and the year to date results for the period from April 01, 2024 to September 30, 2024 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To The Board of Directors of Yasho Industries Limited

1. We have reviewed the accompanying Statement of standalone unaudited financial results of Yasho Industries Limited (hereinafter referred to as 'the Company') for the quarter ended September 30, 2024 and the year to date results for the period from April 01, 2024 to September 30, 2024 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Regulations').
2. This Statement, which is the responsibility of Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with relevant rules issued thereunder ('Ind AS 34'), and other recognised accounting principles generally accepted in India, and is in compliance with the Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 and other recognised accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. The unaudited financial results of the Company for the quarter and six months ended September 30, 2023, included in the Statement, were reviewed by V. J. Shah & Co, Chartered Accountants, the statutory auditor of the Company, whose report dated October 31, 2023 expressed an unmodified conclusion on those unaudited financial results.

The unaudited financial results for the quarter ended June 30, 2024 included in the statement, were reviewed by V. J. Shah & Co, Chartered Accounts, the statutory auditor of the Company, whose report dated August 1, 2024 expressed an unmodified conclusion on those unaudited financial results.



The financial information for the year March 31, 2024, included in the statement, were audited by V. J. Shah & Co, Chartered Accounts, the statutory auditor of the Company, whose report dated May 13, 2024 expressed an unmodified opinion on those audited financial information

Our conclusion is not modified in respect of the matter.

For Gokhale & Sathe
Chartered Accountants
ICAI Firm Registration No.103264W



Chinmaya Deval
Membership No.: 148652
UDIN: 24148652BKCHR x 3103
Mumbai
Date: November 13, 2024



Yasho Industries Limited

Registered Office : Office No. 101/102, Peninsula Heights, C D Barfiwala Marg, Juhu Lane, Andheri West, Mumbai - 400058.
Telephone No: +91 -22-62510100, Fax:+91-22-62510199 Email Id: info@yashoindustries.com Website: www.yashoindustries.com
CIN : L74110MH1985PLC037900

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2024

(Amount ₹ in Lakhs, except Earnings Per Share)

Sr. No.	Particulars	Quarter ended			Half Year ended		Year ended
		30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
	Income						
I	Revenue from operations	15,908	17,451	13,854	33,359	29,029	59,570
II	Other income	345	195	244	540	388	753
III	Total Income (I + II)	16,253	17,647	14,098	33,899	29,417	60,323
	Expenses						
	Cost of materials consumed	11,960	11,501	8,340	23,461	17,244	34,533
	Purchases of stock-in-trade	-	-	-	-	-	-
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-3,167	-209	831	-3,376	1,966	3,963
	Employee benefits expense	1,613	1,528	1,055	3,142	2,063	4,316
	Finance Costs	1,406	1,393	384	2,799	679	1,471
	Depreciation and amortisation expense	1,235	1,172	387	2,407	774	1,562
	Other expenses	2,961	2,164	1,545	5,125	3,160	6,845
IV	Total expenses	16,008	17,550	12,542	33,558	25,887	52,689
V	Profit / (Loss) before exceptional items and tax (III - IV)	244	97	1,556	341	3,530	7,634
VI	Exceptional items [net]	-	-	-	-	-	-
VII	Profit / (Loss) before tax (V + VI)	244	97	1,556	341	3,530	7,634
VIII	Tax Expense:						
	(a) Current tax	493	-	379	493	878	1,881
	(b) Deferred tax	-454	33	34	-421	3	40
		39	33	363	72	882	1,921
IX	Profit / (loss) for the period / year (VII - VIII)	205	64	1,193	269	2,649	5,712
X	Other Comprehensive Income:						
A.	Items that will not be reclassified to profit or loss in subsequent period / year						
	Re-measurement of the net defined benefit plan	-9	-9	-6	-18	-12	-36
	Less: Income tax relating to the above	-2	-2	-1	-5	-3	-9
X	Other Comprehensive Income / (loss) for the period / year, net of tax	-7	-7	-4	-14	-9	-27
XI	Total Comprehensive Income / (loss) for the period / year (IX + X) (Total of profit / (loss) and other comprehensive income / (loss) for the period / year)	198	57	1,189	255	2,640	5,685
	Paid-up Equity Share Capital (Face Value INR 10/- per share)	1,140	1,140	1,140	1,140	1,140	1,140
	Other Equity						28,196
	Earnings per Share (of INR 10/- per share) (not annualised except for year ended 31st march 2024)						
	(a) Basic earnings per share	1.80	0.56	10.47	2.36	23.24	50.11
	(b) Diluted earnings per share	1.80	0.56	10.47	2.36	23.24	50.11



Yasho Industries Limited
Standalone Balance Sheet as at 30th September 2024

(Amount ₹ in lakhs)

Particulars	As at Sept 30, 2024 (Unaudited)	As at 31 March 2024 (Audited)
ASSETS		
NON-CURRENT ASSETS		
(a) Property, Plant and Equipment	60,074	16,462
(b) Capital Work in Progress	30	46,119
(c) Right-of-use Assets	2,548	2,926
(d) Goodwill	-	-
(e) Other Intangible Assets	930	885
(f) Intangible Assets under development	-	-
(g) Financial Assets		
(i) Investments in subsidiaries	457	457
(ii) Other Investments	0	0
(iii) Trade Receivables	-	-
(iv) Loans	-	-
(v) Other Financial Assets	-	-
(h) Deferred tax assets (Net)	-	-
(I) Other non current assets	2,952	2,613
SUB-TOTAL	66,992	69,462
CURRENT ASSETS		
(a) Inventories	22,590	12,496
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade Receivables	11,662	12,471
(iii) Cash & Cash Equivalents	15	6
(iv) Bank balances other than (iii) above	1,631	1,179
(v) Loans and Advances	34	39
(vi) Other Financial Assets	-	-
(c) Current Tax Assets (Net)	79	232
(d) Other Current Assets	3,857	3,283
SUB-TOTAL	39,868	29,706
Total ASSETS	1,06,859	99,168
EQUITY AND LIABILITIES	As at Sept 30, 2024	As at 31 March 2024
EQUITY		
(a) Equity Share capital	1,140	1,140
(b) Other Equity	28,394	28,196
Total EQUITY	29,534	29,336
LIABILITIES		
NON-CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings	34,762	33,365
(ii) Lease Liabilities	1,375	2,111
(iii) Trade Payable	-	5,173
(b) Provisions	381	334
(c) Deferred Tax Liabilities (Net)	325	751
(d) Other non-current liabilities	-	-
SUB-TOTAL	36,843	41,733
CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings	25,956	21,479
(ii) Lease Liabilities	1,329	949
(iii) Trade payables		
(iii a) Trade Payables-Micro and Small Enterprises	1,255	674
(iii b) Trade Payables- Others	10,669	4,113
(iv) Other financial liabilities	4	24
(b) Other Current Liabilities	394	282
(c) Provisions	875	577
(d) Current Tax Liabilities (Net)	-	-
SUB-TOTAL	40,482	28,098
Total EQUITY AND LIABILITIES	1,06,859	99,168



Yasho Industries Limited

Standalone Statement of Cash Flows for the Half year ended 30th September 2024

(Amount ₹ in Lakhs)

Particulars	Half Year ended	Half Year ended
	30 September 2024	30 September 2023
	(Unaudited)	(Unaudited)
Cash Flow from Operating Activities		
Profit before tax	341	3,518
Adjustments for :		
Remeasurement of defined benefit plans	(18)	-
Depreciation and Amortisation Expenses	2,407	774
Interest Income	(61)	(52)
Provision For Bad Debts	(1)	(1)
Finance Cost	2,799	679
Net loss on fair valuation of investments	-	-
Net Gain/Loss on disposal of Property, Plant & Equipment	28	1
Dividend Income	-	-
Operating Profit before working capital changes:	5,495	4,920
Working capital adjustments:		
Decrease/(Increase) In Inventory	(10,093)	685
Decrease/(Increase) In Trade Receivables	810	545
Decrease/(Increase) In Other Current Assets	(574)	(537)
Decrease/(Increase) In Bank Balance other than cash and cash equivalent	(452)	(42)
Decrease/(Increase) In Other Non Current Assets	546	(374)
(Decrease)/Increase In Trade Payables	1,964	5,820
(Decrease)/Increase In Provision	437	212
Cash Generated from Operations	(1,867)	11,231
Less: Income taxes paid	(340)	(910)
Net cashflows generated from Operating Activities (A)	(2,207)	10,321
Cash flow from Investing Activities		
Acquisition of property, plant and equipment, intangible assets (including capital work-in-progress)	(315)	(19,534)
Proceeds from sale of property, plant and equipment	-	63
Acquisition of intangible assets (including intangible under development)	(243)	-
Investment in Pref. Equity of Yasho Industries Europe B.V.	-	(456)
Proceeds from sale of intangible assets	77	-
Increase in Investment	(0)	-
Decrease/(Increase) In Non current Trade Payables	-	(6,206)
Dividend Income	-	-
Interest income	61	52
Net cashflows used in Investing Activities (B)	(420)	(26,080)
Cash flow from Financing Activities		
(Decrease)/Increase In Long term Borrowing	1,397	11,197
(Decrease)/Increase In Short Term Borrowing	4,477	4,674
Repayment of principal portion of lease liabilities	(387)	170
Loans Given to WOS	-	457
(Decrease)/Increase In Loans and Advance	6	(4)
Dividend Paid	(57)	(57)
Finance Cost	(2,799)	(679)
Net cashflows used in Financing Activities (C)	2,636	15,759
Net Increase/ Decrease in Cash and Cash Equivalents (A + B + C)	9	1
Cash and cash equivalent as at the commencement of the period	6	5
Cash and cash equivalent as at the end of the period	15	6
Net Increase/ Decrease in Cash and Cash Equivalents	9	1



Independent Auditor's Review Report on Consolidated unaudited financial results of Yasho Industries Limited for the quarter ended September 30, 2024 and the year to date results for the period from April 01, 2024 to September 30, 2024 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To The Board of Directors Yasho Industries Limited

1. We have reviewed the accompanying Statement of consolidated unaudited financial results of Yasho Industries Limited (hereinafter referred to as 'the Holding Company'), its subsidiaries, (the Holding Company and its subsidiaries together referred to as the 'Group') for the quarter ended September 30, 2024 and the year to date results for the period from April 01, 2024 to September 30, 2024 ('the Statement'), attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').
2. This Statement, which is the responsibility of the Holding Company's Management and has been approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33 (8) of the Regulations, to the extent applicable.

4. This Statement includes the results of the Holding Company and following entities:
 - i) Yasho Industries Europe B.V.
 - ii) Yasho Inc.
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the work certified by the Management referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 and other recognised accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms



of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We did not review the interim financial information of two subsidiaries included in the Statement, whose interim financial information reflects total revenues of Rs. 1,781 Lakhs (before consolidation adjustments), total Net Profit / (Loss) after tax of Rs. (79) Lakhs (before consolidation adjustments) and total comprehensive income Rs. 55 Lakhs (before consolidation adjustments), as considered in the Statement. These interim financial information have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the report furnished to us by the management and the procedures performed by us as stated in paragraph 3 above.

Our conclusion is not modified in respect of the above matter with respect to our reliance on the work certified by the Management.

7. The unaudited consolidated financial results of the Company for the quarter and six months ended September 30, 2023, included in the Statement, were reviewed by V. J. Shah & Co, Chartered Accountants, the statutory auditors of the Company, whose report dated October 31, 2023 expressed an unmodified conclusion on those unaudited consolidated financial results.

The unaudited consolidated financial results for the quarter ended June 30, 2024 included in the statement, were reviewed by V. J. Shah & Co, Chartered Accountants, the statutory auditors of the Company, whose report dated August 1, 2024 expressed an unmodified conclusion on those unaudited consolidated financial results.

The consolidated financial results for the year March 31, 2024, included in the statement, were audited by V. J. Shah & Co, Chartered Accountants, the statutory auditors of the Company, whose report dated May 13, 2024 expressed an unmodified opinion on those audited consolidated financial results.

Our conclusion is not modified in respect of the above matters.

For Gokhale & Sathe
Chartered Accountants
CAI Firm Registration No.103264W



Chinmaya Deval
Membership No.: 148652
UDIN: 24148652BK BHR Y 6526
Mumbai
Date: November 13, 2024



Yasho Industries Limited

Registered Office : Office No. 101/102, Peninsula Heights, C D Barfiwala Marg, Juhu Lane, Andheri West, Mumbai - 400058.
Telephone No: +91 -22-62510100, Fax:+91-22-62510199 Email Id: info@yashoindustries.com Website: www.yashoindustries.com
CIN : L74110MH1985PLC037900

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER, 2024

(Amount ₹ in Lakhs, except Earnings Per Share)

Sr. No.	Particulars	Quarter ended			Half Year ended		Year ended
		30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
	Income						
I	Revenue from operations	16,390	17,287	14,109	33,677	29,140	59,356
II	Other income	345	195	240	540	376	741
III	Total Income (I + II)	16,735	17,482	14,349	34,217	29,516	60,097
	Expenses						
	Cost of materials consumed	11,960	11,501	8,338	23,461	17,244	34,406
	Purchases of stock-in-trade	-	-	-	-	-	-
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-3,010	-134	1,030	-3,144	1,966	3,605
	Employee benefits expense	1,613	1,528	1,055	3,142	2,063	4,316
	Finance Costs	1,423	1,402	388	2,824	684	1,487
	Depreciation and amortisation expense	1,235	1,172	387	2,407	774	1,562
	Other expenses	3,024	2,217	1,623	5,241	3,258	7,049
IV	Total expenses	16,245	17,686	12,820	33,931	25,989	52,425
V	Profit / (Loss) before exceptional items and tax (III - IV)	490	-204	1,529	286	3,527	7,672
VI	Exceptional items [net]	-	-	-	-	-	-
VII	Profit / (Loss) before tax (V + VI)	490	-204	1,529	286	3,527	7,672
VIII	Tax Expense:						
	(a) Current tax	493	-	329	493	878	1,881
	(b) Deferred tax	-439	42	34	-397	3	-3
		54	42	363	96	882	1,879
IX	Profit / (loss) for the period / year (VII - VIII)	436	-246	1,166	190	2,645	5,794
X	Other Comprehensive Income:						
A.	Items to be reclassified to profit or loss in subsequent periods						
	Exchange Difference on translation of foreign operations	148	-14	-10	134	-16	-34
	Less: Income tax relating to the above	-	-	-	-	-	-
B.	Items that will not be reclassified to profit or loss in subsequent period / year						
	Re-measurement of the net defined benefit plan	-9	-9	-6	-18	-12	-36
	Less: Income tax relating to the above	-2	-2	-1	-5	-3	-9
X	Other Comprehensive Income / (loss) for the period / year, net of tax	141	-21	-14	120	-25	-61
XI	Total Comprehensive Income / (loss) for the period / year (IX + X) (Total of profit / (loss) and other comprehensive income / (loss) for the period / year)	577	-267	1,152	310	2,620	5,733
	Paid-up Equity Share Capital (Face Value INR 10/- per share)	1,140	1,140	1,140	1,140	1,140	1,140
	Other Equity						28,331
	Earnings per Share (of INR 10/- per share) (not annualised except for year ended 31st march 2024)						
	(a) Basic earnings per share	3.82	-2.16	10.23	1.66	23.21	50.83
	(b) Diluted earnings per share	3.82	-2.16	10.23	1.66	23.21	50.83



Yasho Industries Limited
Consolidated Balance Sheet as at 30th September 2024

(Amount ₹ in lakhs)

Particulars	As at	As at
	Sept 30, 2024	31 March 2024
	(Unaudited)	(Audited)
ASSETS		
NON-CURRENT ASSETS		
(a) Property, Plant and Equipment	60,074	16,462
(b) Capital Work in Progress	30	46,119
(c) Right-of-use Assets	2,548	2,926
(d) Goodwill	-	-
(e) Other Intangible Assets	930	885
(f) Intangible Assets under development	-	-
(g) Financial Assets		
(i) Investments in subsidiaries	-	-
(ii) Other Investments	0	0
(iii) Trade Receivables		
(iv) Loans		
(v) Other Financial Assets		
(h) Deferred tax assets (Net)	-	-
(l) Other non current assets	2,952	2,613
SUB-TOTAL	66,534	69,004
CURRENT ASSETS		
(a) Inventories	23,368	13,507
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade Receivables	11,106	11,998
(iii) Cash & Cash Equivalents	144	10
(iv) Bank balances other than (iii) above	1,631	1,179
(v) Loans and Advances	34	39
(vi) Other Financial Assets	-	-
(c) Current Tax Assets (Net)	91	232
(d) Other Current Assets	4,055	3,299
SUB-TOTAL	40,429	30,264
Total ASSETS	1,06,963	99,268
EQUITY AND LIABILITIES		
	As at	As at
	Sept 30, 2024	31 March 2024
EQUITY		
(a) Equity Share capital	1,140	1,140
(b) Other Equity	28,584	28,331
Total EQUITY	29,724	29,471
LIABILITIES		
NON-CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings	34,762	33,365
(ii) Lease Liabilities	1,375	2,111
(iii) Trade Payable	-	5,173
(b) Provisions	381	334
(c) Deferred Tax Liabilities (Net)	305	708
(d) Other non-current liabilities		
SUB-TOTAL	36,824	41,690
CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings	25,956	21,479
(ii) Lease Liabilities	1,329	949
(iii) Trade payables		
(iii a) Trade Payables-Micro and Small Enterprises	1,255	674
(iii b) Trade Payables- Others	10,602	4,121
(iv) Other financial liabilities	4	24
(b) Other Current Liabilities	394	282
(c) Provisions	875	577
(d) Current Tax Liabilities (Net)	-	-
SUB-TOTAL	40,415	28,106
Total EQUITY AND LIABILITIES	1,06,963	99,268



Yasho Industries Limited
Consolidated Statement of Cash Flows for the Half year ended as of 30th September 2024

(Amount ₹ in Lakhs)

Particulars	Half Year ended	Half Year ended
	30 September 2024	30 September 2023
	Unaudited	Unaudited
Cash Flow from Operating Activities		
Profit before tax	286	3,515
Adjustments for :		
Remeasurement of defined benefit plans	(18)	
Depreciation and Amortisation Expenses	2,407	774
Interest Income	(61)	(40)
Provision For Bad Debts	(1)	(1)
Finance Cost	2,824	684
Net loss on fair valuation of investments	-	
Net Gain/ Loss on disposal of Property, Plant & Equipment	28	1
Dividend Income	0	
Operating Profit before working capital changes:	5,465	4,934
Working capital adjustments:		
(Decrease)/Increase In Inventory	(9,861)	685
Decrease/(Increase) In Trade Receivables	893	394
Decrease/(Increase) In Other Current Assets	(756)	(232)
Decrease/(Increase) In Bank Balance other than cash and cash equivalent	(452)	(42)
Decrease/(Increase) In Other Non Current Assets	546	(374)
Decrease/(Increase) In Trade Payables	1,889	5,840
Decrease/(Increase) In Provision	437	126
Cash Generated from Operations	(1,838)	11,331
Less: Income taxes paid	(354)	(910)
Net cashflows generated from Operating Activities (A)	(2,192)	10,421
Cash flow from Investing Activities		
Acquisition of property, plant and equipment, intangible assets (including capital work-in-progress)	(315)	(19,534)
Proceeds from sale of property, plant and equipment		63
Acquisition of intangible assets (including intangible under development)	(243)	-
Proceeds from sale of intangible assets	77	-
Increase in Investment	(0)	-
Decrease/(Increase) In Non current Trade Payables	-	(6,206)
Dividend Income	-	
Interest income	61	40
Net cashflows used in Investing Activities (B)	(420)	(25,636)
Cash flow from Financing Activities		
Decrease/(Increase) In Long term Borrowing	1,397	11,197
Decrease/(Increase) In Short Term Borrowing	4,477	4,674
Repayment of principal portion of lease liabilities	(387)	170
(Decrease)/Increase In Loans and Advance	6	(4)
Dividend Paid	(57)	(57)
Finance Cost	(2,824)	(684)
Net cashflows used in Financing Activities (C)	2,612	15,297
Effects of currency translation on cash and cash equivalents (net)	134	(16)
Net Increase/ Decrease in Cash and Cash Equivalents (A + B + C)	134	65
Cash and cash equivalent as at the commencement of the period	10	52
Cash and cash equivalent as at the end of the period	144	117
Net Increase/ Decrease in Cash and Cash Equivalents	134	65



Yasho Industries Limited

Registered Office : Office No. 101/102, Peninsula Heights, C D Barfiwala Marg, Juhu Lane, Andheri West, Mumbai - 400058.
Telephone No: +91 -22-62510100, Fax:+91-22-62510199 Email Id: info@yashoindustries.com Website: www.yashoindustries.com
CIN : L74110MH1985PLC037900

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER, 2024

Notes:

1	The results were reviewed by the audit committee and taken on record by the Board of Directors at its meeting held on 13th November 2024. The Statutory auditors have expressed an unqualified audit opinion on the consolidated financials for the quarter and half year ended 30th September 2024. The review report has been filed with stock exchange and is available on the Company's website.
2	The above unaudited Consolidated financial results have been prepared in accordance with the guidelines issued by the Securities and Exchange Board of India ('SEBI'), and the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013.
3	The figures for the quarter ended on 30th September 2024 are balancing figures between the unaudited figures of half year ended and the published year to date figures of the first quarter of the current financial year which were subjected to limited review.
4	Previous periods / year figures are regrouped and rearranged wherever necessary including on account of amendment in Division II to Schedule III of Companies Act 2013 to conform current period presentation.
5	The company was previously following FCTR reserves accounting through Other Equity. Considering the Schedule III requirements of the companies Act 2013, the company has now started routing the same through Other Comprehensive Income in Clause X to the Statement of Profit and Loss.
6	Key Number of Standalone financial result of the company for the quarter and Half year ended 30th September 2024 are as under:
(Rs in Lakhs)	
Particulars	Quarter ended
	Half Year ended
	Year ended
	30.09.2024
	30.06.2024
	30.09.2023
	30.09.2024
	30.09.2023
	31.03.2024
	(Unaudited)
	(Unaudited)
	(Unaudited)
	(Unaudited)
	(Unaudited)
	(Audited)
Revenue from operations	15,908
Profit for the period/year before tax	244
Net Profit for the period/year After tax	205
	17,451
	13,854
	33,359
	29,029
	59,570
	97
	1,556
	341
	3,530
	7,634
	64
	1,193
	269
	2,649
	5,712
7	SEGMENT-WISE REVENUE, RESULTS AND CAPITAL EMPLOYED
The Parent company's and its Subsidiaries only identifiable reportable segment is Chemicals and hence disclosure of Segment wise information is not applicable under Indian Accounting Standard – 108 "Operating Segments" (Ind-AS 108). Details of geographical segments are disclosed below:	
PARTICULARS	QE 30.09.2024
	QE 30.06.2024
	Amount
	Amount
	(Rs. In Lakh)
	(Rs. In Lakh)
1) Sales within India	5,606
2) Sales Outside India	10,784
	6,710
	10,576
Total	16,390
	17,287
8	The results for the quarter and half year ended September 30, 2024 is available on the BSE Limited website (URL:www.bseindia.com), NSE limited website (URL: www.nseindia.com) and on the Company's website (URL: www.yashoindustries.com).

Place: Mumbai
Date : 13th November 2024

For & On behalf of the Board of Directors
of Yasho Industries Limited


Parag Jhaveri
Managing Director
DIN: 01257685

