



YORK EXPORTS LTD.

MANUFACTURER - EXPORTER CIVIL LINES, LUDHIANA - 141 001. (INDIA)

Phones: 2448001 - 2 - 3

E-mail: admin@yorkexports.in

To

30.05.2023

The Company Secretary Bombay Stock Exchange Limited 25th Floor, P. J. Tower Dalal Street Mumbai.

Sub: Outcome of the Board Meeting

Dear Sir / madam,

This is to inform you that the Meeting of Board of Directors of the company has been duly convened today i.e. on 30th. May, 2023. The Board has approved the audited financial results for the year ended 31st March, 2023. The Board meeting commenced at 3.00 P.M. and concluded at 04.00 P.M.

We are pleased to enclose hereby:

- 1. Audited Standalone Financial Results for the Financial Year Ended March 31, 2023.
- 2. Standalone Statement of Assets and Liabilities for the year ended 31st March, 2023.
- 3. Standalone Cash Flow Statement for the Financial Year ended March, 31, 2023
- Standalone Auditor's Report for the Financial year ended March 31, 2023
- 5. Audited Consolidated Financial Results for the Financial Year Ended March 31, 2023.
- 6. Consolidated Statement of Assets and Liabilities for the year ended 31st March, 2023.
- 7. Consolidated Cash Flow Statement for the Financial Year ended March, 31,2023
- 8. Consolidated Auditor's Report for the Financial year ended March 31, 2023
- 9. Declaration as per SEBI Circular.

This is for your information & record.

Thanking You,

Yours Faithfully, York Exports Limited.

Mg.Director

DIN: 00264986

697, VISHVAMITTER STREET, CEMETERY ROAD, CIVIL LINES, LUDHIANA – 141001, PUNJAB, INDIA



E-mail: admin@yorkexports.in



YORK EXPORTS LTD.

MANUFACTURER - EXPORTER CIVIL LINES, LUDHIANA - 141 001. (INDIA)

Date: 30.05.2023

Department of Corporate Services BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai- 400001.

Dear Sir,

Ref: Security Code- 530675

Sub: Outcome of the Board Meeting

Pursuant to Regulation 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) regulations, 2015, we are pleased to inform you that the Board of Directors of the Company at its meeting held on today i.e. 30th.May, 2023 inter-alia, considered and approved the audited Financial results for the quarter and Year ended 31st.March, 2023 and the said results have been reviewed by the Audit Committee.

The Board meeting commenced at 03.00 P.M. and concluded at 04.00 P.M.

You are requested to kindly take the same on record.

Thanking You,

Yours faithfully,

For York Exports Limited

Mg.Director

Encl.: as above

YORK EXPORTS LIMITED

Regd Office: D-6, DIWAN SHREE APARTMENTS, 30, FEROZESHAH ROAD, NEW DELHI - 110001

Statement of Audited Standalone Financial Results for the Quarter and Year Ended 31st.March,2023

	particulars						
No.	No.		Quarter ended			Financial Year ended	
		31.03.2023	31.12.2022	31.03.2022	31.03.2023	31.03.2022	
11	Revenue from operations	(audited)	(Unaudited)	(audited)	(audited)	(audited)	
11	Other Income	94.34	788.21	82.89	3444.04	3075.8	
iii	Total Revenue(1+2)	1.51 95.85	788.35	0.00	1.89	4.4	
IV	Expenses	05.05	/60.33	82.89	3445.93	3080.2	
	(a) cost of material consumed	267.93	231.08	436.24	1026.28	844.9	
	(b) Purchase of stock-in-trade	22.05	28.73	103.47	283.07	370.6	
	(c) Changes in inventories of finished goods, work-in-progress and stock-in trade	(546.37)	25.04	(837.14)	(91.46)	17.0	
	(d) Employee benefits expense	140.19	143.74	135,66	603.02	547.0	
	(e) Finance costs	34.46	17.19	14.85	115.40	89.7	
	(f) Depreciation and amortisation expense	27.25	17.47	26.31	79.63	82.3	
	(q) other expenses	208.82	298,40	231.37	1321.62	1037.2	
	Total Expenses	154.33	761.65	110.76	3337.56	2989.0	
	and the general common destroy arrives source the contract of	104.00	701,00	110.70	3337.30	2909.0	
V	Profit before exceptional items and tax(III-IV)	(58.48)	26.70	(27.87)	108.37	91.1	
VI	Exceptional items-income/(expenses)	7,200,000	-		- 2		
VII	Profit before tax (V+VI) Tax expense:	(58.48)	26,70	(27.87)	108.37	91.1	
VIII	a) Current tax	1		- VI			
	b) Taxation pertaining to earlier year	(2.00)		(1.00)	20.00	17.0	
ıv	Profit/(Loss) for the period from continuing operations (VII-VIII)				•		
X	Profit/(Loss) from discontinued operations (VII-VIII)	(56.48)	26.70	(26.87)	88,37	74.1	
	Tax expense of discontinued operations		1.0	-10	-		
	Profit/(Loss) from discontinued operations (after tax) (X-XI)						
enn	Profit/(Loss) for the period (IX-XII)	150.401		925		257.72	
	Other Comprehensive Income	(56.48)	26.70	(26.87)	88.37	74.1	
	A) (i) items that will be reclassified to profit or loss	2.42	3,4	3.00			
	(ii) Income tax relating to items that will be reclassified to profit or loss			358		•	
	B) (i) items that will not be reclassified to profit or loss					53.	
XV.	(ii) Income tax relating to items that will not be reclassified to profit or loss	5.49	55	16.53	5.49	16.5	
	Total Comprehensive Income for the period (XIII+XIV)	(50.99)	26.70	240.04			
ee.	(Comprising Profit/(loss) and Other Comprehensive Income for the period)	(30.89)	20.70	(10.34)	93.86	90.7	
CVI	Earnings per equity share (of Rs. 10/-each) (not annualised)	(1.52)	0.79	(0.31)	0.70	0.70	
	Basic and diluted earning per share(face value of Rs. 10/- each)*	(1,02)	0.75	(0.31)	2.79	2.70	
	*Not annualised					12	
0.00	T II						
_	Particulars of Share Holding						
1	Public Shareholding						
25)	Number of equity shares	74444	venego.	Property Street	5000000		
	Percentage of shareholding	878274	878274	865118	878274	865118	
2	Promotors and Promotor group shareholding	26.12	26.12	25.73	26.12	25.73	
В	(a) Pledged/Encumbered		124	100			
	Number of Shares			-			
	Percentage of shares (as a % of the total shareholding of promotors &	3				0.63	
	Promotor group				2	220	
	Percentage of shares (as a % of the total share capital of the company)	100					
	(b) Non Encumbered	35	- 5		- 2	2.5	
	Number of Shares	2484526	2484526	2497682	2484526	040700	
	Percentage of shares (as a % of the total shareholding of promotors &	73.88	73.88	74.27	73.88	2497682 74.23	
	Promotor group	7,000	70.00	(7.6)	13.00	14.2	
	Percentage of shares (as a % of the total share capital of the company)	100.00	100.00	100.00	100.00	100.00	
	Particulars of Invester Complaints	100.331		ended 31.03		100.00	
	Pending at the beginning of the quarter				Nil		
	Received during the quarter	Ni					
	Disposed of during the quarter			Nil			
	Remaining unresolved at the end of the quarter				Nil		

Notes:-

- 1 The Standalone Financial Results have been prepared in accordance with principles of Indian Accounting Standards (IndAS) as specified by ICAI and section 133 of the Companies Act, 2013
- 2 The above results have been reviewed by the audit committee and approved by the board of directors at their meeting held on 30.05.2023
- 3 The company operates in only one Business Segment that is manufacturning of Knitted Garments.
- 4 Prior period comparatives have been regrouped/reclassified wherever necessary to conform to the presentation in the current period

For York Exports Limited

Place: Ludhiana Date: 30.05.2023

Mg.Director DIN: 00264986



E-mail: admin@yorkexports.in



YORK EXPORTS LTD.

MANUFACTURER - EXPORTER CIVIL LINES, LUDHIANA - 141 001. (INDIA)

Standalone Statement of Assets and Liabilities As At 31.03.2023

(Rs.in Lakhs) Particulars As At As At 31st.March,2023 31st.March, 2022 Audited Audited Non-current assets a) Property, Plant and Equipment i) Property, Plant and Equipment 534.92 546.18 ii) Intangibal eAssets b) Capital Work in Progress 5.73 17.21 c) Financial Assets i) Investments 41.03 41.03 iii) Other Financial Assets d) Other Non current assets 4.01 4.01 **Total Non-Current Assets** 585.69 608.43 Current Assets a) Inventories 1592.54 1496.76 b) Financial Assets i) Trade receivable 80.55 72.41 ii) Cash and Cash equivalents 224.95 241.33 0.57 2.00 iv) Loans c) Current tax Assets (Net) 29.20 17.34 d) Other current assets 218.99 165.76 **Total Current Assets** 2163.18 1979.22 TOTAL ASSETS 2748.87 2587.65 B EQUITY AND LIABILTIES Equity a) Equity Share Capital 336.28 336.28 b) Other Equity 622.06 529.53 **Total Equity** 958.34 865.81 Liabilities Non-Current Liabilities a) Financial Liabilities i) Borrowings 284.92 318.20 b) Provisions 37.79 34.02 **Total Non-Current Liabilities** 322.71 352.22 **Current Liabilities** a) Financial Liabilities 1112.08 888.75 i) Borrowings ii) Trade Payables 211.18 361.39 b) Other Current Liabilties 124.56 102.48 c) Provisions 20.00 17.00 **Total Current Liabilties** 1467.82 1369.62 Total Equity and Liabilities 2748.87 2587.65

PLACE: LUDHIANA DATE: 30.05.2023 For YORK EXPORTS LTD.

Managing Director Director

CHANGING LIVES THROUGH ENTERPRISE





YORK EXPORTS LTD.

MANUFACTURER - EXPORTER CIVIL LINES, LUDHIANA - 141 001. (INDIA)

Phones: 2448001 - 2 - 3

E-mail: admin@yorkexports.in

STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH,2023

		(Rs. In	Lacs)
Α	CASH FLOW FROM OPERATING ACTIVITIES	2022-2023 Rs	2021-2022 Rs
	Net Profit before Income Tax	108.38	91.19
	Adjustment for:	855575	91,19
	Depreciation and amortisation expense Interest/Dividend received	79.63	82.34
	Gain on sale of property, plant and equipment	(1.18)	(0.10)
	Change in fair value of derivative contracts	0.00	(3.59)
	Interset Cost	115.40	89.77
	Share Based Payment to Employees	0.00	0.00
	Loss on assets held for sale Expected credit loss on trade receivables	15.41	0.00
	Profit on sale of current investments	0.00	0.00
	Capital Work in progress written off	0.00	0.00
	Liabilities no longer required written back	0.00	0.00
	Operating Profit before change in following assets and liabilities	317.63	259.61
	Adjustments for:		
	Decrease/(Increase) in Inventories Decrease/(Increase) Trade receivables	(95.78)	(1.85)
	Decrease/(Increase) in Current Loans	(8.14)	2.59
	Decrease/(Increase) in other Current Assets	1.43	(0.00)
	Decrease/(Increase) in Current Assets	(53.23)	(13.42)
	Decrease/(Increase) in Non Current Loans	0.00	0.00
	Decrease/(Increase) in other Financial Assets	0.00	0.00
	Decrease/(Increase) in other Non Current Assets	0.00	16.50
	(Decrease)/Increase in Trade Payable (Decrease)/Increase in Current Borrowing	(150.21)	(7.27)
	(Decrease)/Increase in Other Current Liabilities	212.21	279.57
	(Decrease)/Increase in Current Liabilities & Provisions	22.08 9.03	(56.49) 9.03
	Cash flow before taxation & extra ordinary items	234 13	457.03
	Deduct Tax Paid	1.33	2.06
	Cash flow before extra ordinary items	232.80	454.97
	Net Cash generated from operating activities (A)	232.80	454.97
В	CASH FLOW FROM INVESTING ACTIVITIES		
	Investment Acquisition of property placet and applicable and although the second secon	0.00	0.00
	Acquisition of property, plant and equiment and other intagible assets Proceeds from property, plant and equiment and other intagible assets	(82,69)	(145.19)
	Proceeds from assets held for sale	4.64	12.13
	Taxes Paid on sale of assets held for sale	0.00	0.00
	Movement in current deposit accounts	0.00	0.00
	Movement in non current deposit accounts	0.00	0.00
	Interest/Dividend Received (Acquisition of)/ proceeds from current investments	1.18	0.10
	Net cash (used in)/generated from Investing Activities (B)	0.00	0.00
С	CASH FLOW FROM FINANCING ACTIVITIES	(76.86)	(132.96)
	Proceeds from issue of share capital (including premium)	0.00	0.00
	Repayment of Long Term Borrowinfs	(24.16)	(48.32)
	Repayment of non-current borrowings	0.00	0.00
	Payment of Leased Liabilities	0.00	0.00
	Repayment of current borrowings (net) Dividend on equity share capital paid	0.00	0.00
	Interest Paid	0.00	0.00
	Net Cash (used in) financing activities (C)	(115.40)	(89.77) (138.09)
	Net decrease/increase in cash & cash equivalents (A+B+C)	THE PERSON NAMED AND ADDRESS OF THE PERSON NAMED AND ADDRESS O	N. VALOUS ERV.
	Cash & Cash equivalent as at (Opening Balance)	16.38	183.92
	Cash & Cash equivalent as at (Closing Balance)	224.95 241.33	41.03 224.95
		241.33	224,80



NANDA & BHATIA

Chartered Accountants RED CROSS BHAWAN, 1ST,FLOOR, MALL ROAD, LUDHIANA- 141001 Phone: 91-0161-2444948

Email: nandabhatia47@yahoo.com

Independent Auditor's Report on the Standalone Annual Financial Results

To The Board of Director York Exports Limited

Report on the Standalone Annual Financial Results

Opinion

We have audited the standalone annual financial result of York Exports Limited ("the Company"), for the year ended March 31, 2023, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 & Regulation 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial results:-

- Are presented in accordance with the requirements of Regulation 33 and Regulation 52 of the listing Regulations in this regard; and
- (ii) Give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standard prescribed under section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India, of net profit and other comprehensive income and other financial information of the Company for the year ended March 31, 2023

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs"), as 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 Standalone Annual Financial Results 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 together with the ethical requirements that are relevant to our audit of the standalone 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 we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Management and Board of Directors Responsibilities for the Standalone Annual Financial Results

These Standalone Annual Financial Results have been prepared on the basis of the standalone annual financial statements.

The Company's Management and Board of Directors are responsible for the preparation and presentation of these standalone annual financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Company for the year ended March 31^{5t}, 2023 in accordance with the recognition and measurement



principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 and Regulation 52 of the Listing Regulations. The Management and Board of Directors of the Company are responsible for the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone annual financial statements 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 standalone annual financial results by the Directors of the Company, as aforesaid.

In preparing the standalone annual financial results, the Management and 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 of the Company 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 standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that include our opinion. Reasonable assurance is the 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. Misstatement 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 standalone annual financial results.

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 standalone annual financial results, 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 on whether the company has adequate internal financial controls with reference to 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 in the Standalone Annual Financial Results made by the Management and the Board of Directors.

Conclude on appropriateness of Management and 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 company's ability to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the

standalone annual financial results 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 standalone annual financial results, including the disclosures, and whether the standalone annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Annual Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (I) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Standalone Financial Results.

We communicate with those charged with governance of the Company 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 Matters

The Annual Financial Results include the results for the quarter ended March 31, 2023 being the balancing figures between the 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 subject to limited review by us.

For Nanda & Bhatia Chartered Accountants (Firm's Registration No. 004342N)

CHARTEREO

(A.C.Bhatia) Partner Membership No.013791

Place: Ludhiana Date: 30.05.2023

UDIN: 2301379113 GXJNK 5056

YORK EXPORTS LIMITED

Regd Office: D-6, DIWAN SHREE APARTMENTS, 30, FEROZESHAH ROAD, NEW DELHI - 110001

Statement of Audited Consolidated Financial Results for the Quarter and Year Ended 31st.March,2023

No.	particulars		Electrical de la constant			
		Quarter ended 31.03.2023 31.12.2022 31.03.2022			Financial Year ended	
		(audited)	31.12.2022 (Unaudited)	31.03.2022	31.03.2023	31.03.2022
11	Revenue from operations	94.34	788.21	(audited) 82.89	(audited)	(audited)
11	Other Income	1.51	0.14	0.00	3444.04	3075.8
ш	Total Revenue(1+2)	95.85	788.35	82.89	1.89 3445.93	4.42
IV	Expenses	00.00	100.00	02.00	3445.93	3080.2
	(a) cost of material consumed	267.93	231.08	436.24	4000.00	
	(b) Purchase of stock-in-trade	22.05	28.73	0.000,000,00	1026.28	844.9
	(c) Changes in inventories of finished goods, work-in-progress and stock-in trade	(546.37)	25.04	103.47 (837.14)	283.07	370.68
	(d) Employee benefits expense	140.19	143.74	135.66	-91.46	17.00
	(e) Finance costs	34.46	17.19	14.85	603.02	547.0
	(f) Depreciation and amortisation expense	27.25	17.47	UNIVERSE STATE	115.40	89.7
	(g) other expenses	208.82	298.40	26.31	79.63	82.3
	Total Expenses	154.33	761.65	231.37	1321.62	1037.25
	and the second s	104.33	/01.00	110.76	3337.56	2989.04
٧	Profit before exceptional items and tax(III-IV)	(58.48)	26.70	(27.87)	108.37	91,19
/1	Share of Profit/(Loss) of Associate	(13.27)	13.67	7.24	6,49	86.37
/11	Profit before tax (V+VI)	(71.75)	40.37	(20.63)	114.86	177.56
/III	Tax expense:		5500000	Mossock	100000000	- 1711.150
	a) Current tax	(2.00)		(1.00)	20.00	17.00
	b) Taxation pertaining to earlier year		12.1	10000	25.00	
X	Profit/(Loss) for the period from continuing operations (VII-VIII)	(69.75)	40.37	(19.63)	94.86	160.56
X	Profit/(Loss) from discontinued operations		-	41-14-37	-	100.0
KI	Tax expense of discontinued operations	200			2	_ 10
al .	Profit/(Loss) from discontinued operations (after tax) (X-XI)					
Ш	Profit/(Loss) for the period (IX-XII)	(69.75)	40.37	(19.63)	94.86	160.56
IV	Other Comprehensive Income		2			
	A) (i) items that will be reclassified to profit or loss			- %		
	(ii) Income tax relating to items that will be reclassified to profit or loss					
	B) (i) items that will not be reclassified to profit or loss	5.49		16.53	5.49	16.53
ange in	(ii) Income tax relating to items that will not be reclassified to profit or loss			2500		
CV	Total Comprehensive Income for the period (XIII+XIV)	(64.26)	40.37	(3.10)	100.35	177.09
100	(Comprising Profit/(loss) and Other Comprehensive Income for the period)	The second			733,34	111,50
W	Earnings per equity share (of Rs.10/-each) (not annualised)	(1.91)	1.20	(0.09)	2.98	5.27
	Basic and diluted earning per share(face value of Rs. 10/- each)*	3/2009/50	470,669	N. P. C. C.	6.700.6	2075
	*Not annualised					340
AR						
A	Particulars of Share Holding					
1	Public Shareholding					
	Number of equity shares	878274	878274	865118	878274	865118
10	Percentage of shareholding	26.12	26.12	25.73	26.12	25.73
2	Promotors and Promotor group shareholding					20.70
	(a) Pledged/Encumbered	22		11	- 828	
	Number of Shares				2.00	-
	Percentage of shares (as a % of the total shareholding of promotors &			12		- 5
-	Promotor group					- 31
	Percentage of shares (as a % of the total share capital of the company)			7.5	- 0	
- 1	(b) Non Encumbered					£()
	Number of Shares	2484526	2484526	2497682	2484526	2497682
- 1	Percentage of shares (as a % of the total shareholding of promotors &	73.88	73.88	74.27	73.88	74.27
	Promotor group					21/20/2
	Percentage of shares (as a % of the total share capital of the company)	100.00	100.00	100.00	100.00	100.00
	Particulars of Invester Complaints			ended 31.03.		100.00
	Pending at the beginning of the quarter	Nil Nil Nil				
	Received during the quarter					
	Disposed of during the quarter					
	Remaining unresolved at the end of the quarter				1117.777	

Notes:

- 1 The Consolidated Financial Results have been prepared in accordance with principles of Indian Accounting Standards (IndAS) as specified by ICAI and section 133 of the Companies Act, 2013
 2 The above results have been reviewed by the audit committee and approved by the board of directors at their meeting held on 30,05,2023
- 3 The company operates in only one Business Segment that is manufacturning of Knitted Garments.
- 4 Prior period comparatives have been regrouped/reclassified wherever necessary to conform to the presentation in the current period

For York Exports Limited

Mg. Director DIN: 00264986

Place: Ludhiana Date: 30.05.2023



E-mail: admin@yorkexports.in



YORK EXPORTS LTD.

MANUFACTURER - EXPORTER

CIVIL LINES, LUDHIANA - 141 001. (INDIA)

Consolidated Statement of Assets and Liabilities As At 31.03.2023

(Rs.in Lakhs) **Particulars** As At As At 31st.March,2023 31st.March,2022 Audited Audited Non-current assets a) Property, Plant and Equipment 546.18 i) Property, Plant and Equipment 534.92 ii) Intangibal eAssets b) Capital Work in Progress 17.21 5.73 c) Financial Assets i) Investments 613.39 606.90 ii) Loans 4.01 4.01 iii) Other Financial Assets 0 0 d) Other Non current assets 0.00 0.00 **Total Non-Current Assets** 1158.05 1174.30 2 Current Assets a) Inventories 1592.54 1496.76 b) Financial Assets i) Trade receivable 80.55 72.41 ii) Cash and Cash equivalents 241.33 224.95 0.57 iii) Loans 2.00 c) Current tax Assets (Net) 29.20 17.34 d) Other current assets 218.99 165.76 **Total Current Assets** 2163.18 1979.22 **TOTAL ASSETS** 3321.23 3153.52 B EQUITY AND LIABILTIES Equity a) Equity Share Capital 336.28 336.28 b) Other Equity 1194.42 1095.40 **Total Equity** 1530.70 1431.68 2 Liabilities Non-Current Liabilities a) Financial Liabilities i) Borrowings 284.92 318.20 b) Provisions 37.79 34.02 **Total Non-Current Liabilities** 322.71 352.22 3 Current Liabilities a) Financial Liabilities i) Borrowings 888.75 1112.08

PLACE: LUDHIANA DATE: 30.05.2023

c) Provisions

ii) Trade Payables

Total Current Liabilties

b) Other Current Liabilties

Total Equity and Liabilities

FOR YORK EXPORTS LTD.

361.39

102.48

17.00

1369.62

3153.52

211.18

124.56

20.00

1467.82

3321.23

CHANGING LIVES THROUGH ENTERPRISE



E-mail: admin@yorkexports.in



YORK EXPORTS LTD.

MANUFACTURER - EXPORTER CIVIL LINES, LUDHIANA - 141 001. (INDIA)

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH,2023

Not Frofit before Income Tax			(Rs. In	(Rs. In Lacs)		
Net Profit before Income Tax						
Adjustment for Depreciation and amortisation expense Interest Original State of Control Sta	A	CASH FLOW FROM OPERATING ACTIVITIES	Rs	Rs		
Depreciation and amortisation expense 78 6.3		Net Profit before Income Tax	114,88	177.56		
InterestDividend received			2578			
Gain on sale of property, plant and equipment				2007 Page 170 Color		
Change in fair value of derivative contracts Interset Cost Share Based Payment to Employees 115.44 89.77 Share Based Payment to Employees 10.00 10.00 Expected credit loss on trade receivables 10.00 10.00 Profit on sale of current investments 10.00 10.00 Capital Work in progress written off 10.00 10.00 Capital Work in progress written off 10.00 10.00 Capital Work in progress written off 10.00 10.00 Coperating Profit before change in following asserts and liabilities 324.12 345.99 Adjustments for Decrease/(increase) in inventories 8 10.00 10.				1、 東京の主要を		
Interset Cost Share Based Payment to Employees				1.000,000,000,000		
Share Based Payment to Employees						
Loss on assets held for sale 15.41 0.00 0.00 Profit on sale of current investments 0.00 0.00 Profit on sale of current investments 0.00 0.00 Capital Work in progress written off 0.00 0.00 Capital Work in progress written off 0.00 0.00 Operating Profit before change in following assets and liabilities 0.00 0.00 Operating Profit before change in following assets and liabilities 0.00 0.00 Operating Profit before change in following assets and liabilities 0.00 0.00 Operating Profit before change in following assets and liabilities 0.00 0.00 Operating Profit before change in following assets and liabilities 0.00 0.00 Operating Profit before change in following assets and liabilities 0.00 0.00 Decrease/(Increase) in furent change 0.00 0.00 Decrease/(Increase) in Current Assets 0.00 0.00 Decrease/(Increase) in Current Assets 0.00 0.00 Decrease/(Increase) in other Enancial Assets 0.00 0.00 Decrease/(Increase) in other Financial Assets 0.00 0.00 Decrease/(Increase) in other Financial Assets 0.00 0.00 Decrease/(Increase) in other Financial Assets 0.00 0.00 Decrease/(Increase) in Current Liabilities 0.00 0.00 Decrease/(Increase) in Current Liabilities 0.00 0.00 Operase/(Increase) in Current Liabilities 0.00 0.			17.126.02.0			
Expected credit loss on trade receivables Profit on sale of current investments 0 00 0 000 Capital Work in progress written off Liabilities no longer required written back 0 00 0 000 Operating Profit before change in following assets and liabilities 324 12 345.99 Adjustments for. Decrease/(Increase) in Inventories 0 (95.78) (1.85) Decrease/(Increase) Prade receivables 0 (96.78) (1.85) Decrease/(Increase) in Gurrent Loans 1 (1.43) (0.00) Decrease/(Increase) in Gurrent Loans 1 (1.43) (0.00) Decrease/(Increase) in Gurrent Loans 1 (1.43) (0.00) Decrease/(Increase) in Current Assets 1 (1.85) (1.42) Decrease/(Increase) in Current Assets 1 (1.85) (1.42) Decrease/(Increase) in Current Assets 1 (1.85) (1.42) Decrease/(Increase) in Formatic Assets 1 (1.85) (1.42) Decrease/(Increase) in Formatic Assets 1 (1.85) (1.42) Decrease/(Increase) in Other Current Assets 1 (1.85) (1.42) Decrease/(Increase) in Other Current Assets 1 (1.85) (1.42) Decrease/(Increase) in other Financial Assets 1 (1.85) (1.42) Decrease/(Increase) in other Financial Assets 1 (1.85) (1.42) Decrease/(Increase) in Other Current Liabilities 1 (1.52) (1.72) Decrease/(Increase) in Other Current Liabilities 1 (1.52) (1.72) Decrease/(Increase) in Current Liabilities & Provisions 1 (1.85) (1.85) (1.85) Decrease/(Increase) in Current Liabilities & Provisions 1 (1.85) (1.85) (1.85) Decrease/(Increase) in Current Liabilities & Provisions 1 (1.85) (1.85) (1.85) Decrease/(Increase) in Current Liabilities & Provisions 1 (1.85) (1.85) (1.85) Decrease/(Increase) in Current Liabilities & Provisions 1 (1.85) (1.85) (1.85) (1.85) Decrease/(Increase) in Current Liabilities & Provisions 1 (1.85) (
Profit on sale of current investments Capital Work in progress written off Capital Work in Capital Capi			1,175,117			
Capital Work in progress written off			11/7/07/07/07	ST677-1		
Liabilities no longer required written back 0.00 0.00			3 5 5 5			
Operating Profit before change in following assets and liabilities 324,12 345,59 Adjustments for. (85.78) (1.85) Decrease/(Increase): Trade receivables (6.14) 2.59 Decrease/(Increase): in Current Loans 1.43 (0.00) Decrease/(Increase): in Current Assets (11.85) (13.42) Decrease/(Increase): in Current Assets (33.23) (31.25) Decrease/(Increase): in In Current Assets 0.00 0.00 Decrease/(Increase): in International Assets 0.00 0.00 (Decrease/(Increase): in International Assets 0.00 0.00 (Decrease)/(Increase): in International Assets 0.00 16.50 (Decrease)/(Increase): in Trade Payable (150.21) (7.27) (Decrease)/(Increase): in Current Liabilities 20.08 (56.49) (Decrease)/(Increase): in Current Liabilities 20.08 (56.49) (Decrease)/(Increase): in Current Liabilities & Provisions 0.00 0.00 (Decrease)/(Increase): in Current Liabilities & Provisions 20.8 (56.49) (Decrease)/(Increase): in Current Liabilities 22.08 (56.49)			1. VT-1. T.	77-77-7		
Adjustments for. Decrease/(Increase) in Inventories Decrease/(Increase) Trade receivables Decrease/(Increase) in Current Loans Decrease/(Increase) in other Current Loans Decrease/(Increase) in other Current Assets Decrease/(Increase) in other Current Assets Decrease/(Increase) in Non Current Assets Decrease/(Increase) in Non Current Loans Decrease/(Increase) in Non Current Loans Decrease/(Increase) in Non Current Assets Decrease/(Increase) in Non Current Assets Decrease/(Increase) in Outrent Assets Decrease/(Increase) in Outrent Assets Decrease/(Increase) in Outrent Assets Decrease/(Increase) in Outrent Decreated Assets (Increase) in Outrent Decreated Assets Decrease/(Increase) in Outrent Decreated Assets (Increase) in Current Decreated Assets Decrease/(Increase) in Current Decreated Assets (Increase) Increase in Current Decreated Assets (Increase) Increase in Current Decreated Assets Decrease/(Increase) in Current Decreated Assets Decrease/(Increase) in Current Liabilities Decrease/(Increase) in Current Liabilities Decrease/(Increase) in Current Decreated Assets Decrease/(Increase) in Current Liabilities Decrease/(Increase) in Current Decreased Assets Decreased Asse				9373		
Decrease/(Increase) in Inventories			324,12	345,99		
Decrease/(Increase) in Current Loans		유민과 마음을 한 중 점점하고 있는 사람들이 있다. 이번 이번 역사 역사 역사 전기 있다.	(95.78)	(1.85)		
Decrease/Increase in Current Loans			180000000			
Decrease/(Increase) in other Current Assets (13.42) Decrease/(Increase) in Current Assets (53.23) (31.25) Decrease/(Increase) in Non Current Loans 0.00 0.00 Decrease/(Increase) in Other Financial Assets 0.00 0.00 Decrease/(Increase) in other Financial Assets 0.00 0.00 Decrease/(Increase) in Inter Non Current Assets 0.00 0.00 Decrease/(Increase) in Inter Borrowing (150.21) (7.27) (Decrease/Increase) in Trade Payable (150.21) (7.27) (Decrease/Increase in Current Borrowing 212.21 279.57 (Decrease/Increase in Current Itabilities & Provisions 0.00 9.03 Cash flow before taxation & extra ordinary items 240.63 543.40 Deduct Tax Paid 1.33 2.06 Cash flow before extra ordinary items 239.30 541.34 Deduct Tax Paid 1.33 2.06 Cash flow before extra ordinary items 239.30 541.34 Deduct Tax Paid 1.33 2.06 Cash FLOW FROM INVESTING ACTIVITIES Investment (6.49) (88.38) Acquisition of property, plant and equiment and other intagible assets (82.69) (145.19) Proceeds from assets held for sale 0.00 0.00 Taxes Paid 0.00 0.00 Taxes Paid 0.00 0.00 Movement in current deposit accounts 0.00 0.00 Movement in current deposit accounts 0.00 0.00 Movement in current deposit accounts 0.00 0.00 Net cash (used in)/generated from Investing Activities (B) (24.18) (48.32) Repayment of Leased Liabilities 0.00 0.00 Net cash (used in) financing activities (C) (139.59) (138.09) Net decrease/increase in cash & cash equivalents (A+B+C) (24.95 41.03 41.0			#35150	1 B (2/2/2/2/2/2/2/2)		
Decrease/(Increase) in Current Assets (53.23) (33.25) Decrease/(Increase) in Non Current Loans 0.00 0.00 Decrease/(Increase) in other Financial Assets 0.00 0.00 Decrease/(Increase) in other Financial Assets 0.00 0.00 Decrease/(Increase) in Index Payable (150.21) (7.27) (Decrease/(Increase) in Teaf Payable (150.21) (7.27) (Decrease/(Increase) in Current Liabilities 22.08 (56.49) (Decrease/(Incr		Decrease/(Increase) in other Current Assets				
Decrease/(Increase) in Non Current Loans 0.00 0.00		Decrease/(Increase) in Current Assets	ANASOTE IN			
Decrease/Increase) in other Non Current Assets		Decrease/(Increase) in Non Current Loans		1.00		
Cecrease)/Increase in Trade Payable (150.21) (7.27) (Decrease)/Increase in Current Borrowing 21.2.1 (7.27) (Decrease)/Increase in Current Borrowing 22.08 (56.49) (Decrease)/Increase in Current Liabilities 240.63 (54.34) (Deduct Tax Paid 23.33 (20.63 (23.34) (Decrease)/Increase in Current Liabilities 23.33 (20.63 (23.34) (Decrease)/Increase in Current Liabilities (Decrease)/Increase 23.30 (23.34) (Decrease)/Increase (Decrease		Decrease/(Increase) in other Financial Assets	0.00	0.00		
Cecrease/Increase in Trade Payable (150.21) (7.27)		Decrease/(Increase) in other Non Current Assets				
Decrease) Increase in Other Current Liabilities 22.08 (56.49)		(Decrease)/Increase in Trade Payable		(7.27)		
Decrease /Increase in Current Liabilities & Provisions 20.00 9.03 Cash flow before taxation & extra ordinary items 240.63 543.40 Deduct Tax Paid 1.33 2.06 Cash flow before extra ordinary items 239.30 541.34 Net Cash generated from operating activities (A) 239.30 541.34 Net Cash generated from operating activities (A) 239.30 541.34 Deduct Tax Paid 239.30 2		(Decrease)/Increase in Current Borrowing	212.21	279.57		
Cash flow before taxation & extra ordinary items 240.63 543.40 Deduct Tax Paid 1.33 2.08 Cash flow before extra ordinary items 239.30 541.34 Net Cash generated from operating activities (A) 239.30 541.34 B CASH FLOW FROM INVESTING ACTIVITIES Investment (8.49) (86.38) Acquisition of property, plant and equiment and other intagible assets (32.69) (145.19) Proceeds from property, plant and equiment and other intagible assets 0.00 0.00 Proceeds from property, plant and equiment and other intagible assets 0.00 0.00 Proceeds from property, plant and equiment and other intagible assets 0.00 0.00 Taxes Paid on sale of assets held for sale 0.00 0.00 Taxes Paid on sale of assets held for sale 0.00 0.00 Movement in unrent deposit accounts 0.00 0.00 Movement in unrent deposit accounts 0.00 0.00 Interest Value (Acquisition of) proceeds from current investments 0.00 0.00 Net cash (used in)/generated from Investing Activities (B) (83.36) (219.32)		(Decrease)/Increase in Other Current Liabilities	22.08	(56.49)		
Deduct Tax Paid		(Decrease)/Increase in Current Liabilities & Provisions	0.00	9.03		
Cash flow before extra ordinary items 239:30 541:34 Not Cash generated from operating activities (A) 239:30 541:34 B CASH FLOW FROM INVESTING ACTIVITIES (6.49) (86:38) Investment (6.49) (86:38) (145:19) Proceeds from property, plant and equiment and other intagible assets 4.64 12:13 Proceeds from assets held for sale 0.00 0.00 Taxas Paid on sale of assets held for sale 0.00 0.00 0.00 Movement in current deposit accounts 0.00 0.00 Interest/Dividend Received 1.18 0.11 (Acquisition of)/ proceeds from current investments 0.00 0.00 Net cash (used in)/generated from Investing Activities (B) (83:36) (219:32) C CASH FLOW FROM FINANCING ACTIVITIES To compare the capital (including premium) 0.00 0.00 Repayment of Long Term Borrowinfs (24:18) (48:32) Repayment of non-current borrowings 0.00 0.00 Repayment of current borrowings (net) 0.00 0.00 0.00 0.00 0.00 Repayment of cur			240.63	543.40		
Net Cash generated from operating activities (A) 239.30 541.34		[기타	1.33	2.06		
B CASH FLOW FROM INVESTING ACTIVITIES			239.30	541.34		
Investment (6.49) (86.38) Acquisition of property, plant and equiment and other intagible assets (82.69) (145.19) Proceeds from property, plant and equiment and other intagible assets (82.69) (145.19) Proceeds from property, plant and equiment and other intagible assets (82.69) (145.19) Proceeds from assets held for sale (9.00) (9.00) Taxes Paid on sale of assets held for sale (9.00) (9.00) Movement in current deposit accounts (9.00) (9.00) Movement in non current deposit accounts (9.00) (9.00) Interest/Dividend Received (9.00) (9.00) Interest/Dividend Received (9.00) (9.00) Net cash (used in)/generated from investing Activities (8) (83.36) (219.32) C CASH FLOW FROM FINANCING ACTIVITIES Proceeds from issue of share capital (including premium) (9.00) (9.00) Repayment of Long Term Borrowinfs (9.4.18) (48.32) Repayment of non-current borrowings (9.00) (9.00) Payment of Leased Liabilities (9.00) (9.00) Repayment of current borrowings (9.00) (9.00) Dividend on equity share capital paid (9.00) (9.00) Interest Paid (9.00) (9.00) Interest Paid (9.00) (9.00) Net Cash (used in) financing activities (C) (9.00) Net decrease/increase in cash & cash equivalents (A+B+C) (9.38.99) Cash & Cash equivalent as at (Opening Balance) (9.24.95) (41.03)		Net Cash generated from operating activities (A)	239.30	541.34		
Acquisition of property, plant and equiment and other intagible assets Proceeds from property, plant and equiment and other intagible assets Proceeds from assets held for sale Proceeds from sale of assets held for sale Proceeds from sale of assets held for sale Proceeds from current deposit accounts Proceeds from current deposit accounts Proceeds from current deposit accounts Proceeds from current investments Proceeds from current investments Proceeds from investing Activities (B) Proceeds from issue of share capital (including premium) Proceeds from including premium (including premium) Proceeds from includin	В					
Proceeds from property, plant and equiment and other intagible assets 4.64 12.13 Proceeds from assets held for sale 0.00 0.00 Taxes Paid on sale of assets held for sale 0.00 0.00 Movement in current deposit accounts 0.00 0.00 Movement in non current deposit accounts 0.00 0.00 Interest/Dividend Received 1.18 0.11 (Acquisition of)/ proceeds from current investments 0.00 0.00 Net cash (used in)/generated from Investing Activities (B) (83.36) (219.32) C CASH FLOW FROM FINANCING ACTIVITIES Value of the control of the control of including premium 0.00 0.00 Repayment of Long Term Borrowinfs (24.16) (48.32) Repayment of Long Term Borrowings 0.00 0.00 Payment of Leased Liabilities 0.00 0.00 Repayment of current borrowings (net) 0.00 0.00 Dividend on equity share capital paid 0.00 0.00 Interest Paid (115.40) (89.77) Net Cash (used in) financing activities (C) (139.56) (138.59)			(6.49)	(86,38)		
Proceeds from assets held for sale 0.00 0.00 Taxes Paid on sale of assets held for sale 0.00 0.00 Movement in current deposit accounts 0.00 0.00 Movement in non current deposit accounts 0.00 0.00 Interest/Dividend Received 1.18 0.11 (Acquisition of)/ proceeds from current investments 0.00 0.00 Net cash (used in)/generated from Investing Activities (B) (83.36) (219.32) C CASH FLOW FROM FINANCING ACTIVITIES 0.00 0.00 Proceeds from issue of share capital (including premium) 0.00 0.00 Repayment of Long Term Borrowinfs (24.16) (48.32) Repayment of non-current borrowings 0.00 0.00 Repayment of Leased Liabilities 0.00 0.00 Repayment of current borrowings (net) 0.00 0.00 Dividend on equity share capital paid 0.00 0.00 Interest Paid (115.40) (89.77) Net Cash (used in) financing activities ('C) (139.56) (138.56) Net decrease/increase in cash & cash equivalents (A+B+C) <t< td=""><td></td><td></td><td>(82.69)</td><td>(145.19)</td></t<>			(82.69)	(145.19)		
Taxes Paid on sale of assets held for sale 0.00 0.00 Movement in current deposit accounts 0.00 0.00 Movement in non current deposit accounts 0.00 0.00 Interest/Dividend Received 1.18 0.11 (Acquisition of)/ proceeds from current investments 0.00 0.00 Net cash (used in)/generated from Investing Activities (B) (83.36) (219.32) C CASH FLOW FROM FINANCING ACTIVITIES Troceeds from issue of share capital (including premium) 0.00 0.00 Repayment of Long Term Borrowinfs (24.18) (48.32) Repayment of non-current borrowings 0.00 0.00 Payment of Leased Liabilities 0.00 0.00 Repayment of current borrowings (net) 0.00 0.00 Dividend on equity share capital paid 0.00 0.00 Interest Paid (115.40) (89.77) Net Cash (used in) financing activities ('C) (139.56) (138.09) Net decrease/increase in cash & cash equivalents (A+B+C) 16.38 183.92 Cash & Cash equivalent as at (Opening Balance) 224.95 41.03 <td></td> <td></td> <td>4.64</td> <td>12.13</td>			4.64	12.13		
Movement in current deposit accounts 0.00 0.00 Movement in non current deposit accounts 0.00 0.00 Interest/Dividend Received 1.18 0.11 (Acquisition of)/ proceeds from current investments 0.00 0.00 Net cash (used in)/generated from Investing Activities (B) (83.36) (219.32) C				100000000000000000000000000000000000000		
Movement in non current deposit accounts 0.00 0.00 Interest/Dividend Received 1.18 0.11 (Acquisition of)/ proceeds from current investments 0.00 0.00 Net cash (used in)/generated from Investing Activities (B) (83.36) (219.32) C CASH FLOW FROM FINANCING ACTIVITIES			0.0000000000000000000000000000000000000			
Interest/Dividend Received			The second of th	131333		
(Acquisition of)/ proceeds from current investments 0.00 0.00 Net cash (used in)/generated from Investing Activities (B) (83.36) (219.32) C CASH FLOW FROM FINANCING ACTIVITIES Proceeds from issue of share capital (including premium) 0.00 0.00 Repayment of Long Term Borrowinfs (24.18) (48.32) Repayment of non-current borrowings 0.00 0.00 Payment of Leased Liabilities 0.00 0.00 Repayment of current borrowings (net) 0.00 0.00 Dividend on equity share capital paid 0.00 0.00 Interest Paid (115.40) (89.77) Net Cash (used in) financing activities (°C) (139.56) (138.09) Net decrease/increase in cash & cash equivalents (A+B+C) 16.38 183.92 Cash & Cash equivalent as at (Opening Balance) 224.95 41.03			ALTERNA A			
Net cash (used in)/generated from Investing Activities (B) (83.36) (219.32)				7777 7 7 7 7		
C CASH FLOW FROM FINANCING ACTIVITIES Proceeds from issue of share capital (including premium) 0.00 0.00 Repayment of Long Term Borrowinfs (24.18) (48.32) Repayment of non-current borrowings 0.00 0.00 Payment of Leased Liabilities 0.00 0.00 Repayment of current borrowings (net) 0.00 0.00 Dividend on equity share capital paid 0.00 0.00 Interest Paid (115.40) (89.77) Net Cash (used in) financing activities (°C) (139.56) (138.09) Net decrease/increase in cash & cash equivalents (A+B+C) 16.38 183.92 Cash & Cash equivalent as at (Opening Balance) 224.95 41.03				The second secon		
Proceeds from issue of share capital (including premium) 0.00 0.00 Repayment of Long Term Borrowinfs (24.18) (48.32) Repayment of non-current borrowings 0.00 0.00 Payment of Leased Liabilities 0.00 0.00 Repayment of current borrowings (net) 0.00 0.00 Dividend on equity share capital paid 0.00 0.00 Interest Paid (115.40) (89.77) Net Cash (used in) financing activities (°C) (138.09) (138.09) Net decrease/increase in cash & cash equivalents (A+B+C) 16.38 183.92 Cash & Cash equivalent as at (Opening Balance) 224.95 41.03	_	사건 하고 - 경계 중요. 이루워 글로그램 그리고 그 경기 이루션 경기 그리고 있다.	(83.36)	(219.32)		
Repayment of Long Term Borrowinfs (24.18) (48.32) Repayment of non-current borrowings 0.00 0.00 Payment of Leased Liabilities 0.00 0.00 Repayment of current borrowings (net) 0.00 0.00 Dividend on equity share capital paid 0.00 0.00 Interest Paid (115.40) (89.77) Net Cash (used in) financing activities (°C) (139.56) (138.09) Net decrease/increase in cash & cash equivalents (A+B+C) 16.38 183.92 Cash & Cash equivalent as at (Opening Balance) 224.95 41.03	C					
Repayment of non-current borrowings 0.00 0.00 Payment of Leased Liabilities 0.00 0.00 Repayment of current borrowings (net) 0.00 0.00 Dividend on equity share capital paid 0.00 0.00 Interest Paid (115.40) (89.77) Net Cash (used in) financing activities (°C) (139.56) (138.09) Net decrease/increase in cash & cash equivalents (A+B+C) 16.38 183.92 Cash & Cash equivalent as at (Opening Balance) 224.95 41.03			The second of th	The second secon		
Payment of Leased Liabilities 0.00 0.00 Repayment of current borrowings (net) 0.00 0.00 Dividend on equity share capital paid 0.00 0.00 Interest Paid (115.40) (89.77) Net Cash (used in) financing activities (°C) (139.56) (138.09) Net decrease/increase in cash & cash equivalents (A+B+C) 16.38 183.92 Cash & Cash equivalent as at (Opening Balance) 224.95 41.03						
Repayment of current borrowings (net) 0.00 0.00 Dividend on equity share capital paid 0.00 0.00 Interest Paid (115.40) (89.77) Net Cash (used in) financing activities (°C) (139.56) (138.09) Net decrease/increase in cash & cash equivalents (A+B+C) 16.38 183.92 Cash & Cash equivalent as at (Opening Balance) 224.95 41.03			107277933	37/17/701		
Dividend on equity share capital paid 0.00 0.00 Interest Paid (115.40) (89.77) Net Cash (used in) financing activities (°C) (139.56) (138.09) Net decrease/increase in cash & cash equivalents (A+B+C) 16.38 183.92 Cash & Cash equivalent as at (Opening Balance) 224.95 41.03				050500		
Interest Paid (115.40) (89.77) Net Cash (used in) financing activities (°C) (139.56) (138.09) Net decrease/increase in cash & cash equivalents (A+B+C) 16.38 183.92 Cash & Cash equivalent as at (Opening Balance) 224.95 41.03			(0,000,000)			
Net Cash (used in) financing activities (°C) (138.09) Net decrease/increase in cash & cash equivalents (A+B+C) 16.38 183.92 Cash & Cash equivalent as at (Opening Balance) 224.95 41.03			1,000,000,000,000			
Net decrease/increase in cash & cash equivalents (A+B+C) 16.38 183.92 Cash & Cash equivalent as at (Opening Balance) 224.95 41.03			WWW.			
Cash & Cash equivalent as at (Opening Balance) 224.95 41.03		Net Cash (used in) financing activities (°C)	(139.56)	(138.09)		
		Net decrease/increase in cash & cash equivalents (A+B+C)	16.38	183.92		
Cash & Cash equivalent as at (Closing Ralance) 244.23 234.05			1,000,000			
241.33 224.93		Cash & Cash equivalent as at (Closing Balance)	241.33	224.95		



NANDA & BHATIA

Chartered Accountants RED CROSS BHAWAN, 1ST.FLOOR, MALL ROAD, LUDHIANA- 141001 Phone: 91-0161-2444948

Email: nandabhatia47@yahoo.com

Independent Auditor's Report on the Consolidated Annual Financial Results

To The Board of Director York Exports Limited

Report on the Consolidated Annual Financial Results Opinion

We have audited the consolidated annual financial results of York Exports Limited ("the Company") & its associates for the year ended March 31, 2023 and the consolidated statement of assets and liabilities and the consolidated statement of cash flows as at and for the year ended on that date, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 and Regulation 52 of the SEB! (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us the consolidated financial results for the year ended March 31st 2023:-

- Include the annual financial results of the York Oil & Fats Private Limited -Associate company;
- are presented in accordance with the requirements of the listing Regulations in this regard; and
- iii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India, of consolidated net profit and other comprehensive income and other financial information of the Company and its associates for the year ended March 31st, 2023 and the consolidated statement of assets and liabilities and the consolidated statement of cash flows as at and for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the Standards on Auditing (SAs), as 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 Consolidated Financial Results' section of our report. We are independent of the Company & its Associates in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India 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 we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Management and Board of Directors' Responsibilities for the Consolidated Financial Results

These Consolidated financial results have been prepared on the basis of the consolidated annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit, other comprehensive income, other financial information of the Company and its associates for the year ended March 31, 2023 and the consolidated statement of assets and liabilities and the consolidated statement of cash flows as at and for the year ended on that date, in accordance with the recognition and measurement principles laid down in the 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 and 52 of the Listing Regulations. The respective Board of Directors of the Company and its associates are responsible for the maintenance of adequate accounting records in accordance with the provisions of the Act



for safeguarding of the assets of the Company & its associates and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial statements 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 consolidated financial results by the Directors of the Company and its associates, as aforesaid.

In preparing the Consolidated financial results, the Board of Directors of the Company & its associates are responsible for assessing the ability of the company & its associates to continue as 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 & its associates or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the company and its associates are also responsible for overseeing the company's & its associates' financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that include our opinion. Reasonable assurance is the 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. Misstatement 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 this Consolidated financial results.

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 consolidated financial results, 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 on whether the company has adequate internal financial controls with reference to 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 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 & its associates to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results 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 & its associates to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the
 disclosures, and whether the consolidated financial results represent the underlying transactions and events in a
 manner that achieves fair presentation.
- Obtained sufficient appropriate audit evidence regarding the financial results/financial information of the Company and its
 associates to express an opinion on the consolidated Financial Results. We are responsible for the direction,



supervision and performance of the audit of financial information of entities included in the consolidated financial results of which we are the independent auditors.

Materiality is the magnitude of misstatements in the Annual Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Consolidated Financial Results.

We communicate with those charged with governance of the company included in the consolidated 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 matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

We audited the Financial Statements / Financial information of the one associate company included in the consolidated Financial Results, whose Financial Statements reflect total assets of Rs. 1137.55 lac as at 31st March, 2023, total revenue from operations of Rs. 21.49 lacs, total net profit after tax of Rs.13.04 lacs for the year ended 31st march, 2023 as considered in the consolidated financial statements.

The consolidated Financial Results include the results for the quarter ended March 31, 2023 being the balancing figures between the 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 subject to limited review by us.

For Nanda & Bhatia Chartered Accountants (Firm's Registration No. 004342N)

S CA Y Y C C

(A.C.Bhatia)
Partner
Membership No.013791

Place: Ludhiana Date: 30.05.2023

UDIN: 23013791 B9X JN 29092





YORK EXPORTS LTD.

MANUFACTURER - EXPORTER CIVIL LINES, LUDHIANA - 141 001. (INDIA)

30.05.2023

Phones: 2448001 - 2 - 3

E-mail: admin@yorkexports.in

To

The Company Secretary Bombay Stock Exchange Limited 25th Floor, P. J. Tower Dalal Street Mumbai.

Sub: Declaration as per SEBI Circular

Dear Sir / madam,

As per SEBI Circular No. SEBI/LAD-NRO/GN/2016-17/001 dated 25th May, 2016 read with Circular No. CIR/CFD/CMD/56/2016 dated 27th May, 2016 we hereby confirm that the Standalone and Consolidated Audit Report issued by M/s Nanda & Bhatia, Chartered Accountants, on the Audited Standalone and consolidated financial results of the company for the quarter and year ended March 31, 2023 are with unmodified opinion.

Kindly take same on record.

Thanking You,

Yours Faithfully,

For York Exports Limited.

(Ashwani Dhawah) \(\frac{1}{2}\)
Mg.Director

DIN: 00264986

697, VISHVAMITTER STREET, CEMETERY ROAD, CIVIL LINES, LUDHIANA – 141001, PUNJAB, INDIA