



Phones : 2448001 - 2 - 3
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YORK EXPORTS LTD.
MANUFACTURER - EXPORTER
CIVIL LINES, LUDHIANA - 141 001. (INDIA)

To

11.11.2022

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 11th. Nov., 2022. The Board has approved the un-audited financial results for the Quarter and Half Year ended 30th. Sept., 2022. The Board meeting commenced at 03.00 P.M. and concluded at 04.00 P.M.

We are pleased to enclose hereby:

1. Un-audited Standalone Financial Results for the Quarter & half year Ended Sept., 30, 2022.
2. Standalone Statement of Assets and Liabilities As At 30.09.2022
3. Standalone Statement of Cash Flows for the Half Year Ended 30.09.2022
4. Limited Review Report on Review of Interim Standalone Financial Results for the quarter and Half Year Ended As at 30.09.2022
5. Un-audited Consolidated Financial Results for the Quarter & half year Ended Sept., 30, 2022
6. Consolidated Statement of Assets and Liabilities As At 30.09.2022
7. Consolidated Statement of Cash Flows for the Half Year Ended 30.09.2022
8. Limited Review Report on Review of Interim Consolidated Financial Results for the quarter and Half Year Ended As at 30.09.2022

This is for your information & record.

Thanking You,

Yours Faithfully,
York Exports Limited.

(Aayush Dhawan)
Whole time Director
00277485
697, VISHVAMITTER STREET, CEMETERY ROAD,
CIVIL LINES, LUDHIANA - 141001, PUNJAB, INDIA

CHANGING LIVES THROUGH ENTERPRISE

REGD. OFFICE : D-6, DIWAN SHREE APARTMENTS, 30 FEROZESHAH ROAD, NEW DELHI-110 001.
Website : www.yorkexports.in CIN : L74899DL1983PLCO15416



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

Date: 11.11.2022

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. 11th November, 2022 inter-alia, considered and approved the Un-audited Financial results for the quarter and half year ended 30th September, 2022 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

(Aayush Dhawan)
Whole time Director
Encl.: as above

CHANGING LIVES THROUGH ENTERPRISE

REGD. OFFICE : D-6, DIWAN SHREE APARTMENTS, 30 FEROZESHAH ROAD, NEW DELHI-110 001.
Website : www.yorkexports.in CIN : L74899DL1983PLCO15416


YORK EXPORTS LIMITED

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

Statement of Standalone Unaudited Financial Results for the Quarter & Half Year Ended 30th. September.2022

PART I		For the Quarter ended			For the Half Year ended		(Rs. in Lakhs)
Sr No.	Particulars	30.09.2022 (Unaudited)	30.06.2022 (Unaudited)	30.09.2021 (Unaudited)	30.09.2022 (Unaudited)	30.09.2021 (Unaudited)	31.03.2022 (Audited)
I	Revenue from operations	2270.56	290.93	1710.89	2561.49	2359.90	3075.81
II	Other Income	0.24	0.00	10.70	0.24	11.34	4.42
III	Total Revenue(1+2)	2270.80	290.93	1721.59	2561.73	2371.24	3080.23
IV	Expenses						
	(a) cost of material consumed	153.51	373.76	142.41	527.27	350.16	844.95
	(b) Purchase of stock-in-trade	141.91	90.38	106.36	232.29	200.33	370.68
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	1107.99	(678.12)	931.98	429.87	735.67	17.00
	(d) Employee benefits expense	159.85	159.24	162.54	319.09	315.91	547.05
	(e) Finance costs	39.12	24.63	11.81	63.75	49.76	89.77
	(f) Depreciation and amortisation expense	17.61	17.30	14.33	34.91	34.33	82.34
	(g) other expenses	524.83	289.57	283.77	814.40	591.63	1037.25
	Total Expenses	2144.82	276.76	1653.20	2421.58	2277.79	2989.04
V	Profit before exceptional items and tax(III-IV)	125.98	14.17	68.39	140.15	93.45	91.19
VI	Exceptional items-income/(expenses)	-	-	-	-	-	-
VII	Profit before tax (V+VI)	125.98	14.17	68.39	140.15	93.45	91.19
VIII	Tax expense:						
	a) Current tax	19.75	2.25	6.09	22.00	10.00	17.00
	b) Taxation pertaining to earlier year	-	-	-	-	-	-
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	106.23	11.92	62.30	118.15	83.45	74.19
X	Profit/(Loss) from discontinued operations	-	-	-	-	-	-
XI	Tax expense of discontinued operations	-	-	-	-	-	-
XII	Profit/(Loss) from discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XIII	Profit/(Loss) for the period (IX-XII)	106.23	11.92	62.30	118.15	83.45	74.19
XIV	Other Comprehensive Income	-	-	-	-	-	-
	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	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	16.53
XV	Total Comprehensive Income for the period (XIII+XIV)	106.23	11.92	62.30	118.15	83.45	90.72
	(Comprising Profit/(loss) and Other Comprehensive Income for the period)						
XVI	Earnings per equity share (of Rs. 10/- each) (not annualised)	3.16	0.35	1.85	3.51	2.48	2.70
	Basic and diluted earning per share(face value of Rs. 10/- each)*						
	*Not annualised						
PART II							
A	Particulars of Share Holding						
1	Public Shareholding						
	Number of equity shares	877274	865118	842000	877274	842000	865118
	Percentage of shareholding	26.09	25.73	25.04	26.09	25.04	25.73
2	Promoters and Promotor group shareholding						
	(a) Pledged/Encumbered	-	-	-	-	-	-
	Number of Shares	-	-	-	-	-	-
	Percentage of shares (as a % of the total shareholding of promoters & Promotor group)	-	-	-	-	-	-
	(b) Non Encumbered	-	-	-	-	-	-
	Number of Shares	2485526	2497682	2520800	2485526	2520800	2497682
	Percentage of shares (as a % of the total shareholding of promoters & Promotor group)	73.91	74.27	74.96	73.91	74.96	74.27
	Percentage of shares (as a % of the total share capital of the company)	100.00	100.00	100.00	100.00	100.00	100.00
B	Particulars of Investor Complaints						
	Pending at the beginning of the quarter						
	Received during the quarter						
	Disposed of during the quarter						
	Remaining unresolved at the end of the quarter						
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 11.11.2022.							
3. The company operates in only one Business Segment that is manufacturing of Knitted Garments.							
4. Prior period comparatives have been regrouped/reclassified wherever necessary to conform to the presentation in the current period							

Place: Ludhiana
Date: 11th November, 2022



 For York Exports Limited
 (Aayush Dhanwan)
 Whole time Director
 DIN: 00277485



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

Standalone Statement of Assets and Liabilities As At 30.09.2022

Particulars		(Rs.in Lakhs)	
		As At 30th.Sept,2022	As At 31st.March,2022
		Audited	Audited
A Non-current assets			
1 a) Property, Plant and Equipment			
i) Property, Plant and Equipment		579.00	546.18
ii) Intangibal eAssets		0	0
b) Capital Work in Progress		0	17.21
c) Financial Assets			
i) Investments		41.03	41.03
iii) Other Financial Assets		0	0
d) Other Non current assets		4.01	4.01
Total Non-Current Assets		624.04	608.43
2 Current Assets			
a) Inventories		1171.83	1496.76
b) Financial Assets			
i) Trade receivable		1579.95	72.41
ii) Cash and Cash equivalents		11.79	224.95
iv) Loans		0.59	2.00
c) Current tax Assets (Net)		29.37	17.34
d) Other current assets		178.94	165.76
Total Current Assets		2972.47	1979.22
TOTAL ASSETS		3596.51	2587.65
B EQUITY AND LIABILITIES			
1 Equity			
a) Equity Share Capital		336.28	336.28
b) Other Equity		647.67	529.53
Total Equity		983.95	865.81
2 Liabilities			
Non-Current Liabilities			
a) Financial Liabilities			
i) Borrowings		319.69	318.20
b) Provisions		38.52	34.02
Total Non-Current Liabilities		358.21	352.22
3 Current Liabilities			
a) Financial Liabilities			
i) Borrowings		1818.61	888.75
ii) Trade Payables		279.24	361.39
b) Other Current Liabilities		134.50	102.48
c) Provisions		22.00	17.00
Total Current Liabilities		2254.35	1369.62
Total Equity and Liabilities		3596.51	2587.65

PLACE: LUDHIANA
DATE : 11.11.2022

For YORK EXPORTS LTD.

DIRECTOR
CHANGING LIVES THROUGH ENTERPRISE

REGD. OFFICE : D-6, DIWAN SHREE APARTMENTS, 30 FEROZESHAH ROAD, NEW DELHI-110 001.

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

STANDALONE CASH FLOW STATEMENT FOR THE QUARTER ENDED 30.09.2022

	(Rs. In Lacs)	
	30.09.2022 Rs	31.03.2022 Rs
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Income Tax	140.15	91.19
Adjustment for:		
Depreciation and amortisation expense	34.91	82.34
Interest/Dividend received	0.15	(0.10)
Gain on sale of property, plant and equipment	0.00	(3.59)
Change in fair value of derivative contracts	0.00	0.00
Interest Cost	63.75	89.77
Loss on assets held for sale	13.87	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	252.83	259.61
Adjustments for:		
Decrease/(Increase) in Inventories	324.93	(1.85)
Decrease/(Increase) Trade receivables	(1507.55)	2.59
Decrease/(Increase) in Current Loans	1.42	(0.00)
Decrease/(Increase) in other Current Assets	(12.03)	(13.42)
Decrease/(Increase) in Non Current Loans	(13.18)	(31.25)
Decrease/(Increase) in other Financial Assets	0.00	0.00
Decrease/(Increase) in other Non Current Assets	0.00	0.00
(Decrease)/Increase in Trade Payable	0.00	16.50
(Decrease)/Increase in Current Borrowing	(82.15)	(7.27)
(Decrease)/Increase in Other Current Liabilities	919.16	279.57
(Decrease)/Increase in Current Liabilities & Provisions	32.02	(56.49)
Cash flow before taxation & extra ordinary items	4.71	9.03
Deduct Tax Paid	(79.84)	457.03
Cash flow before extra ordinary items	0.00	2.06
Net Cash generated from operating activities (A)	(79.84)	454.97
B CASH FLOW FROM INVESTING ACTIVITIES	(79.84)	454.97
Investment	0.00	0.00
Acquisition of property, plant and equipment and other intangible assets	(83.75)	(145.19)
Proceeds from property, plant and equipment and other intangible assets	0.00	12.13
Proceeds from assets held for sale	2.14	0.00
Taxes Paid on sale of assets held for sale	0.00	0.00
Movement in non current deposit accounts	0.00	0.00
Interest/Dividend Received	(0.15)	0.10
(Acquisition of)/ proceeds from current investments	0.00	0.00
Net cash (used in)/generated from Investing Activities (B)	(81.76)	(132.96)
C CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of share capital (including premium)	0.00	0.00
Repayment of Long Term Borrowings	12.19	(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	0.00	0.00
Net Cash (used in) financing activities (C)	(63.75)	(89.77)
Net decrease/increase in cash & cash equivalents (A+B+C)	(51.56)	(138.09)
Cash & Cash equivalent as at (Opening Balance)	(213.16)	183.92
Cash & Cash equivalent as at (Closing Balance)	224.95	41.03
	11.79	224.95

PLACE: LUDHIANA
DATE : 11.11.2022

For YORK EXPORTS LTD.


DIRECTOR

CHANGING LIVES THROUGH ENTERPRISE

REGD. OFFICE : D-6, DIWAN SHREE APARTMENTS, 30 FEROZESHAH ROAD, NEW DELHI-110 001.

Website : www.yorkexports.in CIN : L74899DL1983PLCO15416



Independent Auditor's Review report on Review of Interim Standalone Financial Results

To The Board of Directors of
York Exports Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results of YORK EXPORTS LIMITED ("the Company"), for the quarter and half year ended September 30, 2022. ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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.(ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 Companies Act, 2013 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 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 the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Rakesh Mahajan & Associates
Chartered Accountants

(Firm Registration No.011816N)



(CA. Rakesh Mahajan)
Proprietor

Membership No.090796

UDIN: 22090796BCUTXD3535

Place: Ludhiana

Date: November 11, 2022

YORK EXPORTS LIMITED

Regd. Office: D-6, DIWAN SHREE APARTMENTS, 30, FERROZ SHAH ROAD, NEW DELHI - 110001

Statement of Consolidated Unaudited Financial Results for the Quarter & Half Year Ended 30th. September, 2022

PART Sr No.	Particulars	For the Quarter ended			For the Half Year ended		(Rs. in Lakhs)
		30.09.2022 (Unaudited)	30.06.2022 (Unaudited)	30.09.2021 (Unaudited)	30.09.2022 (Unaudited)	30.09.2021 (Unaudited)	31.03.2022 (audited)
I	Revenue from operations	2270.56	290.93	1710.89	2561.49	2359.90	3075.81
II	Other Income	0.24	0.00	10.70	0.24	11.34	4.42
III	Total Revenue (I+II)	2270.80	290.93	1721.59	2561.73	2371.24	3080.23
IV	Expenses						
	(a) cost of material consumed	153.51	373.76	142.41	527.27	350.16	844.95
	(b) Purchase of stock-in-trade	141.91	90.38	106.36	232.29	200.33	370.68
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	1107.99	(678.12)	931.98	429.87	735.67	17.00
	(d) Employee benefits expense	159.85	159.24	162.54	319.09	315.91	547.05
	(e) Finance costs	39.12	24.63	11.81	63.75	49.76	89.77
	(f) Depreciation and amortisation expense	17.61	17.30	14.33	34.91	34.33	82.34
	(g) other expenses	524.83	289.57	283.77	814.40	591.63	1037.25
	Total Expenses	2144.82	276.76	1653.20	2421.58	2277.79	2989.04
V	Profit before exceptional items and tax (III-IV)	125.98	14.17	68.39	140.15	93.45	91.19
VI	Share of Profit / (Loss) of Associate	4.00	2.09	6.36	6.09	71.84	86.37
VII	Profit before tax (V+VI)	129.98	16.26	74.75	146.24	165.29	177.56
VIII	Tax expense:						
	a) Current tax	19.75	2.25	6.09	22.00	10.00	17.00
	b) Taxation pertaining to earlier year	-	-	-	-	-	-
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	110.23	14.01	68.66	124.24	155.29	160.56
X	Profit/(Loss) from discontinued operations	-	-	-	-	-	-
XI	Tax expense of discontinued operations	-	-	-	-	-	-
XII	Profit/(Loss) from discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XIII	Profit/(Loss) for the period (IX-XII)	110.23	14.01	68.66	124.24	155.29	160.56
XIV	Other Comprehensive Income	-	-	-	-	-	-
	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	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
XV	Total Comprehensive Income for the period (XIII+XIV)	110.23	14.01	68.66	124.24	155.29	177.09
XVI	Earnings per equity share (of Rs. 10/- each) (not annualised)	3.28	0.42	2.04	3.69	4.62	5.27
	Basic and diluted earning per share (face value of Rs. 10/- each)*						
	*Not annualised						
PART II							
A	Particulars of Share Holding						
1	Public Shareholding						
	Number of equity shares	877274	865118	842000	877274	842000	865118
	Percentage of shareholding	26.09	25.73	25.04	26.09	25.04	25.73
2	Promoters and Promotor group shareholding						
	(a) Pledged/Encumbered						
	Number of Shares	-	-	-	-	-	-
	Percentage of shares (as a % of the total shareholding of promoters & Promotor group)	-	-	-	-	-	-
	Percentage of shares (as a % of the total share capital of the company)	-	-	-	-	-	-
	(b) Non Encumbered						
	Number of Shares	2485526	2497682	2520800	2485526	2520800	2497682
	Percentage of shares (as a % of the total shareholding of promoters & Promotor group)	73.91	74.27	74.96	73.91	74.96	74.27
	Percentage of shares (as a % of the total share capital of the company)	100.00	100.00	100.00	100.00	100.00	100.00
B	Particulars of Investor Complaints						
	Pending at the beginning of the quarter						
	Received during the quarter						
	Disposed of during the quarter						
	Remaining unresolved at the end of the quarter						

Notes:-

- 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
- The above results have been reviewed by the audit committee and approved by the board of directors at their meeting held on 11.11.2022
- The company operates in only one Business Segment that is manufacturing of Knitted Garments.
- Prior period comparatives have been regrouped/reclassified wherever necessary to conform to the presentation in the current period

Place: Ludhiana

Date: 11th. November, 2022



For York Exports Limited

(Aayush Dhawan)
Whole time Director
DIN: 00277485



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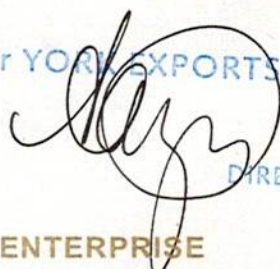
YORK EXPORTS LTD.
MANUFACTURER - EXPORTER
CIVIL LINES, LUDHIANA - 141 001. (INDIA)

Consolidated Statement of Assets and Liabilities As At 30.09.2022

Particulars		(Rs.in Lakhs)	
		As At 30th.Sept,2022	As At 31st.March,2022
		Audited	Audited
A Non-current assets			
1 a) Property, Plant and Equipment			
i) Property, Plant and Equipment	579.00	546.18	
ii) Intangible Assets	0	0	
b) Capital Work in Progress	0	17.21	
c) Financial Assets			
i) Investments	613.00	606.90	
ii) Loans	0	0	
iii) Other Financial Assets	0	0	
d) Other Non current assets	4.01	4.01	
Total Non-Current Assets	1196.01	1174.30	
2 Current Assets			
a) Inventories	1171.83	1496.76	
b) Financial Assets			
i) Trade receivable	1579.95	72.41	
ii) Cash and Cash equivalents	11.79	224.95	
iii) Loans	0.59	2.00	
c) Current tax Assets (Net)	29.37	17.34	
d) Other current assets	178.94	165.76	
Total Current Assets	2972.47	1979.22	
TOTAL ASSETS	4168.48	3153.52	
B EQUITY AND LIABILITIES			
1 Equity			
a) Equity Share Capital	336.28	336.28	
b) Other Equity	1219.64	1095.40	
Total Equity	1555.92	1431.68	
2 Liabilities			
Non-Current Liabilities			
a) Financial Liabilities			
i) Borrowings	319.69	318.20	
b) Provisions	38.52	34.02	
Total Non-Current Liabilities	358.21	352.22	
3 Current Liabilities			
a) Financial Liabilities			
i) Borrowings	1818.61	888.75	
ii) Trade Payables	279.24	361.39	
b) Other Current Liabilities	134.50	102.48	
c) Provisions	22.00	17.00	
Total Current Liabilities	2254.35	1369.62	
Total Equity and Liabilities	4168.48	3153.52	

PLACE: LUDHIANA
DATE : 11.11.2022

For YORK EXPORTS LTD.


DIRECTOR

CHANGING LIVES THROUGH ENTERPRISE



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

CONSOLIDATED CASH FLOW STATEMENT FOR THE QUARTER ENDED 30.09.2022

	(Rs. In Lacs)	
	30.09.2022 Rs	31.03.2022 Rs
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Income Tax	146.24	177.56
Adjustment for:		
Depreciation and amortisation expense	34.91	82.34
Interest/Dividend received	0.15	(0.10)
Gain on sale of property, plant and equipment	0.00	(3.59)
Change in fair value of derivative contracts	0.00	0.00
Interest Cost	63.75	89.77
Loss on assets held for sale	13.87	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	258.92	259.61
Adjustments for:		
Decrease/(Increase) in Inventories	324.93	(1.85)
Decrease/(Increase) Trade receivables	(1507.55)	2.59
Decrease/(Increase) in Current Loans	1.42	(0.00)
Decrease/(Increase) in other Current Assets	(12.03)	(13.42)
Decrease/(Increase) in Current Assets	(13.18)	(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 Non Current Assets	0.00	16.50
(Decrease)/Increase in Trade Payable	(82.15)	(7.27)
(Decrease)/Increase in Current Borrowing	919.16	279.57
(Decrease)/Increase in Other Current Liabilities	32.02	(56.49)
(Decrease)/Increase in Current Liabilities & Provisions	4.71	9.03
Cash flow before taxation & extra ordinary items	(73.75)	457.03
Deduct Tax Paid	0.00	2.06
Cash flow before extra ordinary items	(73.75)	454.97
Net Cash generated from operating activities (A)	(73.75)	454.97
B CASH FLOW FROM INVESTING ACTIVITIES		
Investment	(6.09)	(86.37)
Acquisition of property, plant and equipment and other intangible assets	(83.75)	(145.19)
Proceeds from property, plant and equipment and other intangible assets	0.00	12.13
Proceeds from assets held for sale	2.14	0.00
Taxes Paid on sale of assets held for sale	0.00	0.00
Movement in non current deposit accounts	0.00	0.00
Interest/Dividend Received	(0.15)	0.10
(Acquisition of)/ proceeds from current investments	0.00	0.00
Net cash (used in)/generated from Investing Activities (B)	(87.85)	(132.96)
C CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of share capital (including premium)	0.00	0.00
Repayment of Long Term Borrowings	12.19	(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	(63.75)	(89.77)
Net Cash (used in) financing activities (C)	(51.56)	(138.09)
Net decrease/increase in cash & cash equivalents (A+B+C)	(213.16)	183.92
Cash & Cash equivalent as at (Opening Balance)	224.95	41.03
Cash & Cash equivalent as at (Closing Balance)	11.79	224.95

PLACE: LUDHIANA
DATE: 11.11.2022

For YORK EXPORTS LTD.

[Signature]
DIRECTOR

CHANGING LIVES THROUGH ENTERPRISE

REGD. OFFICE : D-6, DIWAN SHREE APARTMENTS, 30 FEROZESHAH ROAD, NEW DELHI-110 001

Website : www.yorkexports.in CIN : L74899DL1983PLCO15416



Independent Auditor's Review Report on Review of Interim consolidated financial results.

**TO THE BOARD OF DIRECTORS OF
York Exports Limited**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **YORK EXPORTS LIMITED** ("the Parent") and its associate (the Parent and its associate together referred to as "the Group"), and its share of the net profit after tax and total comprehensive income of its associate for the quarter and half year ended September 30, 2022 ("the Statement") being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent'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" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of Parent's personnel 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 Companies Act, 2013 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 SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entity:

York Oil and Fats Private Limited (an associate company)

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors 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 the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.





Rakesh Mahajan & Associates

Chartered Accountants

6. We did not review the interim financial results of one Associate included in the consolidated unaudited financial results, whose interim financial results reflect total assets of Rs.1156.28 Lacs as at September 30, 2022 total revenues of Rs.12.90 Lacs for the quarter and half year ended September 30, 2022, respectively, total net profit after tax of Rs. 12.25 Lacs for the quarter and half year ended September 30, 2022, respectively and total comprehensive income of Rs. 12.25 Lacs for the quarter and half year ended September 30, 2022, respectively and net cash flows of Rs. (03.43) Lacs for the half year ended September 30, 2022, as considered in the Statement. These interim financial results have been reviewed by other auditor whose reports 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 this associate, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of our reliance on the interim financial results certified by the Management.

For Rakesh Mahajan & Associates

Chartered Accountants

(Firm Registration No.011816N)



(CA.Rakesh Mahajan)

Proprietor

Membership No.090796

UDIN: 22090796BCUVDF5502

Place: Ludhiana

Date : November 11,2022