



Registered Office : Madhav Niwas CHSL., Flat No. B-1A, 1st floor, Natakwala Lane, Opp. S V Road, Borivali (West), Mumbai - 400 092. Phone : +91-22-2806 9097 Email : yashraj_bom@rediffmail.com / yashraj@barrelpeople.com Website : www.barrelpeople.com CIN NO : L28120MH1993PLCO73160

REF.NO:YCL/BOMSTOCK/2022

November 10, 2022

The Listing Manager Bombay Stock Exchange Ltd, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai -400 001

Dear Sirs,

Sub: Outcome of the Board Meeting held on Thursday, November 10, 2022, to approve the Unaudited Financial Results for the Quarter and Half Year ended 30th September, 2022.

Ref: Company No. 530063

The Board of Directors of the Company held its meeting today i.e. Thursday, November 10, 2022, at Jwala Estate, Pushp Vinod 2, Soniwadi, Near Kora Kendra, Borivali (West), Mumbai 400 092. The Board adopted the following :

- 1. The Board approved and took on record the Unaudited Financial Results for the 2nd Quarter and Half Year ended 30th September, 2022 copy enclosed.
- 2. The Board took Note on the Limited Review Report given by the Statutory Auditors, M/s. Satyaprakash Natani & Co. on the Unaudited Financial Results for the 2nd Quarter and Half Year ended September 30, 2022 - copy enclosed.
- 3. The Board discussed and approved the Related Party Transaction with Group Companies and were at arms' length in the ordinary course of business.
- 4 The Board discussed SEBI Order dated November 23, 2021 and the matter is pending.
- 5. The Board noted that the Trading Window for dealing in Securities of the Company will remain closed for Directors and KMPs from today till 48 hours after the declaration of Financial Results
- 6. The Board discussed SEBI Court Order dated 7th December 2019, and matter is Pending at Court, Mumbai
- 7. The Board took on record the Statutory Compliance Certificate pursuant to Clause 34 (Read with Schedule V) as on September 30, 2022.
- 8. The Board took on record that all Statutory Compliances with BSE for the Quarter ended September 30, 2022 duly complied.
- 9. The Meeting of the Board of Directors' commenced at 1.00 p.m. and concluded at 3.00 p.m.





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Please arrange to upload on our website

Thanking you,

Yours faithfully. For YASHRAJ CONTAINEURS LTD.



Enc:a/a



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YASHRAJ CONTAINEURS LIMITED

						Rs. in Lacs	
S.No	Particulars	Quarter ended 30-09-2022	Quarter ended 30-06-2022	Quarter ended 30-09-2021	Half Year Ended 30-09-2022	Half Year Ended 30-09-2021	Year Ended 31-03-2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Total revenue from Operations	109.94	230.45	552.15	340.38	1,042.15	2,256.15
2	Net Profit/(Loss) for the period (before Tax, Exceptional)	44.74	14.04	4.82	58.78	14.09	233.13
3	Net Profit/(Loss) for the period before Tax,(after Exceptional)	44.74	14.04	4.82	58.78	14.09	233.13
4	Net Profit/ (Loss) for the period after Tax (after Exceptional)	44.74	14.04	4.82	58.78	14.09	415.59
5	Total Comprehensive income for the period (comprising Profit/(Loss) for the period (after Tax) and other Comprehensive Income (after tax)	43.69		5.95			414.78
6	Equity Share capital	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00
7	Other Equity	-	-	-			
8	Earning per share (of Rs.10/- each) (not annualized				0.05	0.08	2.44
	1. Basic	0.26					
	2. Diluted	0.26	0.08	0.03	0.35	0.08	2.44

Notes:

a)The Financial Results have been reviewed by the Audit Committee and approved by the Board at its meeting held on 10th November, 2022. The Auditors of the Company have carried out Limited Review of the Unaudited Financial Results for the Quarter & Half Year Ended 30.09.2022.

b) The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on the websites (www.bseindia.com and Company's Website (www.barrelpeople.com)

For YASHRAJ CONTAINEURS LIMITED

Place : Mumbai Date : 10th November' 2022

For YASHRAJ CONTAINE



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YASHRAJ CONTAINEURS LIMITED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30TH SEPTEMBER,2022

Rs. in Lacs

Part I -Statement of Standalone Unaudited Financial Results for the Quarter & Half Year Ended 30th September ,2022

o.	Particulars	Quarter ended 30-09-2022	Quarter ended 30-06-2022	Quarter ended 30-09-2021	Half Year Ended 30-09-2022	Half Year Ended 30-09-2021	Year ended 31-03-2022
-		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited*
-	1	Crindiant					
	Income	109.94	230.45	552.15	340.38	1,042.15	2,256.15
	Revenue from Operations	99.63	1.98	5.35	101.62	7.19	12.95
II	Other Income	77.00					
		209.57	232.43	557.50	442.00	1,049.34	2,269.10
10000	Total Income	207.07					
2	Expenses	80.13	130.94	388.47	211.07	744.67	1,491.64
	a) Cost of Materials Consumed	00.15	-	-	-	-	-
	b) Purchase of Stock in Trade						
	c) Change in inventories of finished goods , work in progress & stock in trade.	-		12.68		(8.42)	2.88
	d. Employee benefit expenses	74.38	63.42	69.40	137.79	135.86	278.96
	e. Finance Cost	0.00	0.12	0.28	0.12	13.49	30.36
	f. Depreciation & amortisation	3.26	3.33	4.11	6.58	8.18	16.35
	expense g. Other expenditure	7.06	20.58	77.74	27.65	141.47	215.78
IV	Total Expenses	164.83	218.39	552.68	383.22	1,035.25	2,035.97
V	Profit/(loss) before Exceptional Items & Tax (III -IV)		14.04	4.82	58.78	14.09	233.13
VI	Exceptional Items	-	-			14.00	233.13
VII	Profit/(loss) before Tax (V-VI)	44.74	14.04	4.82	58.78	14.09	200.10
	Tax Expense						
	a) Current Tax	-			-	-	-182.46
	b) Deferred Tax		-			-	
IX	Profit/(Loss) for the period from Continuing Operations (VII-VII)	44.74	14.04	4.82	2 58.78	14.09	415.59
x	Profit/(Loss) from discontinued operations before tax		-			-	
XI	Tax Expense of discontinued		-				
XII	Profit/(Loss) from discontinued operations after tax (X-XI)		-		-	-	
	I Profit/(Loss) for the period (IX+XII)	44.74	14.04	4.82	2 58.78	14.09	415.59
XIV	7 Other Comprehensive Income A (i) Items that will not be	-1.05	1.49	1.1	14 0.44	0.72	-1.32
	reclassified to profit or loss (ii) Income Tax relating to items that will not be reclassified to profit or loss		-	-	-		-0.52
	B (i) Items that will be reclassified to profit or loss		-	-	-		
	(ii) Income Tax relating to items that will be reclassified to profit or loss	t	-	-	-	-	-







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CIN NO : L28120MH1993PLCO73160

AV.	Total Comprehensive Income for the period (XIII+XIV)	43.69	15.53	5.95	59.22	14.81	414.78
	Earnings per equity Share (for continuing operation):				0.25	0.08	2.44
	(1) Basic (In ₹)	0.26	0.08	0.03	0.35		2.44
	(0) Dilated (I_{12}, Ξ)	0.26	0.08	0.03	0.35	0.08	2.44
XVII	Earnings per equity Share (for discontinued operation):						
	(1) Basic (In ₹)	-	-	-			
	(2) Diluted (In ₹)	-	-				
xvii	Earnings per equity Share (for discontinued & continuing operations):				0.25	0.08	2.44
	(1) Basic (In ₹)	0.26	0.08	0.03	0.35		
	(2) Diluted (In ₹)	0.26	0.08	0.03	0.35	0.08	2.44

See accompanying notes to the

financial statements:

Notes:-

1. The Unaudited Standalone financial results of the Company for the quarter & Half year ended Sept 30, 2022 have been prepared in accordance with the Indian Accounting Standards ("Ind As") as prescribed under section 133 of the Companies Act, 2013 read with the Companies (India Accounting Standards) Rules, 2015, as ammended.

2. The above Unaudited standalone financial results of the Company for the quarter & Half year ended Sept 30, 2022 have been reviewed by the Audit Committee on 10th November, 2022 and thereafter approved by the Board of Directors at their meeting held on 10th November, 2022.

3. The Company has adopted Ind AS 116 "Leases" effective April 01, 2019, using modified retrospective method. The Company has applied the standard to all its leases with the cumulative impact recognized on the date of initial application i.e. April 01, 2019.

4. Complaints lying pending as on 01-07-22 - NIL, 5. Complaints Received during the quarter - NIL

6. Complaints disposed off during the quarter -NIL 7. Complaints lying unsolved as on 10.11.2022 - NIL

8. The Company is in the process of getting the liability restructured and the promoter confident to revive the business and infuse the required funding to address the negative net worth of the company thereby enlarging the business opportunities including participation in Government tenders. Accordingly the company has continued to prepare its financial statements on 'Going Concern Basis' ..

9. the company is in the process of getting its liability restructured through One Time Settlement with its lender. However, on account of litigation with the lender and pending settlement of the same the company has not provided for the overdue / penal interest

10. The Statutory Auditor have submitted Limited Review Report on the above Unaudited Financial Results for Quarter & Half year ended 30th Sept'2022.

11. The figures of the previous periods have been regrouped wherever necessary to conform to the current period presentation.

PLACE :- MUMBAI DATE :- 10-11-2022

SHRAJ CONTAINEURS LIMITED FOR Y

(JAYESH'V VALIA) MANAGING DIRECTOR





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CIN NO · L 28120MH1993PL CO73169 UNAUDITED STANDLONE BALANCE SHEET AS AT 30TH SEPT'2022

	Amount in Lacs	A	
Particulars	As at 30- 09-2022	As at 31-03-2022	
Assets	AUDITED	AUDITED	
Assets Non-Current Assets	A second se		
Property ,Plant & Equipment	54.99	61.86	
Capital Work in Progress			
Investment Property	0.19	0.19	
Goodwill			
Other Intangible Assets	0.00	0.04	
Other Intaligible Assets			
Non-current financial Assets	a statistical container		
Non-current investments	7.00	6.5	
Trade receivables, non current		10 (
Loans , non-current	13.65	13.6	
Other non-current financial assets	0.87	0.8	
Total non-current financial assets	21.53	21.0	
Deferred tax assets (net)	182.98	182.9	
Other non-current assets	-	-	
Total non-current assets	259.68	266.1	
2 Current Assets	the second in the second second	And the second second second	
Inventories	-	-	
Current financial asset	A CONTRACTOR		
Current investments	-	-	
Trade receivables, current	39.44		
Cash and cash equivalents	131.18		
Bank balance other than cash and cash equivalents	1.94		
Loans current	2.80	2.0	
Other current financial assets	-	-	
Total current financial assets	175.33	5 171.	
Current tax assets (net)		(0)	
Other current assets	83.73		
Total current assets	259.0		
3 Non-current assets classified as held for sale	200.0	0 200.	
4 Regulatory deferral account debit balances and related deferred tax			
Total assets	718.7	6 706.	
		AUDITED	
Equity and Liabilities	AUDITED	AUDITED	
1 Equity			
Equity attributable to owners of parent		0 1.700	
Equity Share Capital	1,700.0		
Other Equity	(8,974.1	-/	
Total Equity attributable to owners of parent	(7,274.1	4) (7,333.	
Non controling interest		1) (7 222	
Total equity	(7,274.1	4) (7,333	
2 Liabilities	ality of the second sec	and the second sec	
Non-current liabilities	Southern State State State State State State	States and states and states	
Non-current financial liabilities	and the second day is the second	Make Street States Street Street Street	
Borrowings, non-current	-		
Trade payables , non-current			
Other non-current financial liabilities		•	
Total non-current financial liabilities		and the second s	
Provisions ,non-current	36.	84 36	
Deferred tax liabilities (net)		-	
Deferred Governments grants , non-current			
		-	
Other non-current liabilities	36.	84 3	





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3.5	Current liabilities	and the second sec	
	Current financial liabilities		
	Borrowings ,current	6,634.10	6,676.13
	Trade payables ,current	222.53	301.08
-	Other current financial liabilities	27.72	22.40
	Total current financial liabilities	6,884.36	6,999.62
100	Other current liabilities	1,064.04	997.22
_	Provisions ,current	7.66	5.84
	Current tax liabilities (Net)		
-	Deferred Governments grants ,current		
1415	Total current liabilities	7,956.06	8,002.68
3	Liabilities directly associated with assets in disposal group classified as held for sale		-
4	Regulatory deferral account credit balances and related deferred tax liability		0.020 5
	Total liabilities	7,992.89	8,039.51
	Total equity and liabilities	718.76	706.10
		0.00	0.0

FOR YASHRAJ CONTAINEURS LIMITED

PLACE :- MUMBAI DATE :- 10/11/2022

(JAYESH V VALIA) MANAGING DIRECTOR

MUMBAI MUMBAI

Satya Prakash Natani & Co.

CHARTERED ACCOUNTANTS

CA SATYA PRAKASH NATANI CA SANGEETA PAREKH CA SURESHKUMAR YADAV CA ARCHANA JAIN CA ANU OSWAL. DISA(ICAI),FAFD

> Independent Auditor's Review Report on the Quarterly and Half year ended Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

Review Report to The Board of Directors Yashraj Containeurs Limited,

- We have reviewed the accompanying statement of unaudited financial results of YASHRAJ CONTAINEURS LIMITED ("the company") for the Quarter ended on September 30, 2022 and year to date from April 1, 2022 to September 30, 2022 (the "Statement") being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation') as amended, read with SEBI Circular No. CIR/CFD/CMD1/80/2019 dated July 19, 2019 ('the Circular').
- 2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015, as amended and other accounting principles generally accepted in India, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Basis for Qualified conclusion

The company has submitted the application for one-time settlement of its outstanding borrowing with its lenders, which is pending for bank response as on September 30,2022. Being the statement is prepared by the company as per Ind AS which require accrual basis of accounting however the company has not provided for the interest (including overdue / penal interest) on outstanding borrowing. Had the provision of interest on outstanding borrowings been made the net profit after tax, total comprehensive income for the half year ended September 30, 2022 would have been lower by Rs. 319.68 lakhs resulting to net loss of Rs.260.90 lakhs.

The outstanding borrowings from Bank as at September 30, 2022 are subject to confirmation from the lenders and consequential reconciliation\Adjustments arising there from, if any

The accumulated losses of the Company as at Sept 30, 2022 amounting to Rs. 7,274.14 Lakhs, exceeded its net worth. We draw your attention to Note no: 8 which states that the Company is in the process of getting the liability restructured and the promoter is confident to revive the business and infuse the required funding to address the negative net worth of the company thereby enlarging the business opportunities including

Office: 505, Goyal Trade Center, Sona Cinema, Shantivan, Borivali (E), Mumbai-400 066. Tel.: 2897 6621 Email: spnatani@gmail.com Web.: www.caspnatani.in FRN. 91543



Satya Prakash Natani & Co.

CHARTERED ACCOUNTANTS

CA ANU OSWAL

CA SATYA PRAKASH NAJANA in GA SANGEETA PAREKH^{A ccordingly} the company has continued to prepare its financial DISA(ICAI), FAFD statements on 'Going Concern Basis'. DISA(ICAI), FAFD statements on 'Going Concern Basis'

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

5. Based on our review conducted as above, and procedure performed as stated in paragraph 3 above, except for the matter described in the Basis for Qualified Conclusion section above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under or by the Institute of Chartered Accountants of India and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEB1 Circular dated 5th July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Satyaprakash Natani and Co. Chartered Accountants Firm's Registration Number: 115438W-

ASHNA **JMBAI** 0.048091 RN-115438V CA Satyaprakash Natani

Partner Membership Number: 048091

Place: Mumbai Date: 10th November, 2022

UDIN: 22048091BCSRYJ4175

Office: 505, Goyal Trade Center, Sona Cinema, Shantivan, Borivali (E), Mumbai-400 066. Tel.: 2897 6621 Email: spnatani@gmail.com Web.: www.caspnatani.in

Branch: 308, Accord Commercial Complex, Opp. B.E.S.T. Depot, Station Road, Goregaon (E), Mumbai-400 063. Mob.: 9967864862 Branch: 112,Kothari Milestone, S.V.Road, Near Malad Shopping Centre, Malad (W), Mumbai-400 064. Email :anuparakh@gmail.com