



YASHRAJ CONTAINERS LTD.

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/2023

February 13, 2023

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

Dear Sir,

Sub : Outcome of the Board Meeting held on Monday, the February 13, 2023, for approving the UAFR for the Quarter and Nine months ended 31st December 2022

Ref : Company No. 530063

The Board of Directors of the Company held its meeting today i.e. Monday, the February 13, 2023, 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 Quarter and Nine months ended 31st December 2022 - copy enclosed.
- 2) The Board took on the Limited Review Report given by the Statutory Auditors, M/s. Satyaprakash Natani & Co. on the Unaudited Financial Results for the Quarter and Nine months ended 31st December, 2022. (copy enclosed)
- 3) The Board noted that the Trading Window for dealing in Securities of the Company will remain closed for Directors and KMPs from January 31, 2023, till 16th February, 2023 for all the designated persons
- 4) The Board discussed and approved the Related Party Transaction with Group Companies and were at arms' length in the ordinary course of business.
- 5) The Board discussed SEBI Order dated November 23, 2021 and the matter is Pending.
- 6) The Board discussed SEBI Court Order dated 7th December 2019, and matter is Pending.
- 7) The Board took on record the Statutory Compliance Certificate pursuant to Clause 34 (Read with Schedule V) as on 31st December, 2022.
- 8) The Board took on record that all Statutory Compliances with BSE for the Quarter ended on 31st December, 2022.
- 9) The Meeting of the Board of Directors' commenced at 3.30 p.m. and concluded at 5.30 p.m.



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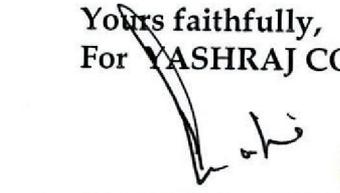
CIN NO : L28120MH1993PLCO73160



Please arrange to upload on our website.

Thanking you,

Yours faithfully,
For YASHRAJ CONTAINEURS LIMITED


(JAYESH VALIA)
DIRECTOR



Enc:a/a



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YASHRAJ CONTAINEURS LIMITED							
UNAUDITED FINANCIAL RESULTS							
FOR THE QUARTER & NINE MONTHS ENDED 31ST DECEMBER, 2022							
Rs. in Lacs							
Part I -Statement of Standalone Unaudited Financial Results for the Quarter & Nine Months Ended 31st December ,2022							
Sr.No.	Particulars	Quarter ended 31-12-2022	Quarter ended 30-09-2022	Quarter ended 31-12-2021	Nine Months Ended 31-12-2022	Nine Months Ended 31-12-2021	Year ended 31-03-2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited*
	Income						
I	Revenue from Operations	54.70	109.94	725.72	395.08	1,767.86	2,256.15
II	Other Income	97.43	99.63	2.63	199.04	9.83	12.95
III	Total Income	152.13	209.57	728.35	594.13	1,777.69	2,269.10
2	Expenses						
a)	Cost of Materials Consumed	51.43	80.13	509.39	262.50	1,254.06	1,491.64
b)	Purchase of Stock in Trade	-	-	-	-	-	-
c)	Change in inventories of finished goods , work in progress & stock in trade.	-	-	11.31	-	2.88	2.88
d.	Employee benefit expenses	64.42	74.38	69.90	202.21	205.76	278.96
e.	Finance Cost	12.11	0.00	0.01	12.23	13.50	30.36
f.	Depreciation & amortisation expense	43.97	3.26	4.11	50.56	12.29	16.35
g.	Other expenditure	8.37	7.06	54.92	36.01	196.38	215.78
IV	Total Expenses	180.29	164.83	649.62	563.50	1,684.87	2,035.97
V	Profit/(loss) before Exceptional Items & Tax (III -IV)	-28.16	44.74	78.73	30.62	92.82	233.13
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(loss) before Tax (V-VI)	-28.16	44.74	78.73	30.62	92.82	233.13
VIII	Tax Expense						
a)	Current Tax	-	-	-	-	-	-
b)	Deferred Tax	-	-	-	-	-	-182.46
IX	Profit/(Loss) for the period from Continuing Operations (VII-VII)	-28.16	44.74	78.73	30.62	92.82	415.59
X	Profit/(Loss) from discontinued operations before tax	-	-	-	-	-	-
XI	Tax Expense of discontinued operations	-	-	-	-	-	-
XII	Profit/(Loss) from discontinued operations after tax (X-XI)	-	-	-	-	-	-
XIII	Profit/(Loss) for the period (IX+XII)	-28.16	44.74	78.73	30.62	92.82	415.59
XIV	Other Comprehensive Income						
A (i)	Items that will not be reclassified to profit or loss	2.21	-1.05	0.67	2.65	1.39	-1.32
(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	-	-	-	-	-	-
XV	Total Comprehensive Income for the period (XIII+XIV)	-25.95	43.69	79.40	33.27	94.20	414.78
XVI	Earnings per equity Share (for continuing operation):						
(1)	Basic (In ₹)	-0.17	0.26	0.46	0.18	0.55	2.44
(2)	Diluted (In ₹)	-0.17	0.26	0.46	0.18	0.55	2.44



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XVII	Earnings per equity Share (for discontinued operation):						
	(1) Basic (In ₹)	-	-	-	-	-	-
	(2) Diluted (In ₹)	-	-	-	-	-	-
XVIII	Earnings per equity Share (for discontinued & continuing operations):						
	(1) Basic (In ₹)	(0.17)	0.26	0.46	0.18	0.55	2.44
	(2) Diluted (In ₹)	(0.17)	0.26	0.46	0.18	0.55	2.44

See accompanying notes to the financial statements:

Notes:-

1. The Unaudited Standalone financial results of the Company for the quarter & Nine months ended Dec 31, 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 amended.
2. The above Unaudited standalone financial results of the Company for the quarter & Nine months ended Dec 31, 2022 have been reviewed by the Audit Committee on 13th February, 2023 and thereafter approved by the Board of Directors at their meeting held on 13th February, 2023.
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 01-10-22 - NIL.
5. Complaints Received during the quarter - NIL
6. Complaints disposed off during the quarter -NIL
7. Complaints lying unsolved as on 13.02.2023 - 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. As regards the Qualification Report Sr.No.4 of Limited Review Report, we state that Company has made OTS Application to the bank for repayment of dues and the matter is under consideration and hence no interest, including confirmation has been provided in the books of accounts. Company is hopeful to get OTS cleared from the bank in due course of time
10. The Statutory Auditor have submitted Limited Review Report on the above Unaudited Financial Results for Quarter & Nine months ended 31st Dec'2022.
11. The figures of the previous periods have been regrouped wherever necessary to conform to the current period presentation.

PLACE :- MUMBAI
DATE :- 13-02-2023



FOR YASHRAJ CONTAINEURS LIMITED
(JAYESH V VALIA)
EXECUTIVE DIRECTOR



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CIN NO : L28120MH1993PLCO73160

YASHRAJ CONTAINERS LIMITED

Statement of Standalone Unaudited Financial Results for the Quarter & Nine Months Ended 31st Dec ,2022

Rs. in Lacs							
S.No	Particulars	Quarter ended 31-12-2022	Quarter ended 30-09-2022	Quarter ended 31-12-2021	Nine Months Ended 31-12-2022	Nine Months Ended 31-12-2021	Year Ended 31-03-2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Total revenue from Operations	54.70	109.94	725.72	395.08	1,767.86	2,256.15
2	Net Profit/(Loss) for the period (before Tax, Exceptional)	(28.16)	44.74	78.73	30.62	92.82	233.13
3	Net Profit/(Loss) for the period before Tax,(after Exceptional)	(28.16)	44.74	78.73	30.62	92.82	233.13
4	Net Profit/(Loss) for the period after Tax (after Exceptional)	(28.16)	44.74	78.73	30.62	92.82	415.59
5	Total Comprehensive income for the period (comprising Profit/(Loss) for the period (after Tax) and other Comprehensive Income (after tax)	(25.95)	43.69	79.40	33.27	94.20	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	(9,000.09)	(8,974.14)	(9,353.94)	(9,000.09)	(9,353.94)	(9,033.36)
8	Earning per share (of Rs.10/- each) (not annualized)						
	1. Basic	-0.17	0.26	0.46	0.18	0.55	2.44
	2. Diluted	-0.17	0.26	0.46	0.18	0.55	2.44

Notes:

a)The Financial Results have been reviewed by the Audit Committee and approved by the Board at its meeting held on 13th February, 2022. The Auditors of the Company have carried out Limited Review of the Unaudited Financial Results for the Quarter & Nine Months Ended 31.12.2022.

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 CONTAINERS LIMITED

(JAYESH V VALIA)
EXECUTIVE DIRECTOR

Place : Mumbai

Date : 13th February' 2023



Satya Prakash Natani & Co.

CHARTERED ACCOUNTANTS

CA SATYA PRAKASH NATANI
DISA(ICAI),FAFD

CA SANGEETA PAREKH

CA SURESHKUMAR YADAV

CA ARCHANA JAIN

CA ANU OSWAL

Independent Auditor's Review Report on the Quarter and Nine Months 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,**

1. We have reviewed the accompanying statement of unaudited financial results of **YASHRAJ CONTAINEURS LIMITED** ("the company") for the Quarter ended on December 31, 2022 and year to date from April 1, 2022 to December 31, 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 December 31, 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 nine months ended December 31, 2022 would have been lower by Rs. 480.39 lakhs resulting to net loss of Rs.449.78 lakhs.

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Satya Prakash Natani & Co.

CHARTERED ACCOUNTANTS

CA SATYA PRAKASH NATANI
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CA SANGEETA PAREKH

CA SURESHKUMAR YADAV

CA ARCHANA JAIN

CA ANU OSWAL

The outstanding borrowings from Bank as at December 31, 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 December 31, 2022 amounting to Rs. 12,555.22 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 participation in Government tenders. Accordingly, the company has continued to prepare its financial statements on 'Going Concern Basis'.

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 SEBI 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



CA Satyaprakash Natani
Partner
Membership Number: 048091

Place: Mumbai

Date: 2023/13/02
UDIN: 23048091BGXINJ1122

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