



**Date: 28.10.2023**

To

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

**Company Code: 538521**

**Sub.: Outcome of the Meeting of Board of Directors held on 28<sup>th</sup> October, 2023 and Unaudited Financial Results (Standalone) for the quarter ended 30<sup>th</sup> September, 2023**

**Ref: Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir,

Pursuant to Regulation 30 and 33 of the SEBI (LODR) Regulations, 2015, this is to inform you that the Board of Directors at its meeting held on Saturday, 28<sup>th</sup> October, 2023 has inter alia considered and approved the following:

1. The Unaudited Financial Results (Standalone) as per Indian Accounting Standards (Ind AS) along with Limited Review Report thereon for the quarter ended 30<sup>th</sup> September, 2023.

The Meeting of the Board of Directors commenced at 12:30 PM and concluded at 01:50 PM.

You are requested to kindly take the above information on record.

Thanking You

Yours Faithfully

For **Yaan Enterprises Limited**

Rajpriya Khandelwal  
(Company Secretary)

## **YAAN ENTERPRISES LTD**

(Formerly known as Crown Tours Ltd)

Room No. 10, Dolphin, Sector 13, New Panvel, Navi Mumbai, Raigad-410206, Maharashtra, India. Tel : +91 8779065567

[www.yaanenterprises.com](http://www.yaanenterprises.com)

Email : [support@yaanenterprises.com](mailto:support@yaanenterprises.com)

CIN No. L63040MH1989PLC36461

**Yaan Enterprises Limited**  
(Formerly known as 'CROWN TOURS LIMITED')

Regd. Office:- Shop-10, PL-22 Lakhani's Dolphin, SEC-13, New Panvel Navi Mumbai, Raigarh, Maharashtra-410206 CIN:L63040MH1989PL, Website:  
www.yaanenterprises.com, e-mail: finance@yaanenterprises.com

**Statement of Unaudited Financial Results for the Quarter and Half Year ended 30 September, 2023**

(Rs in Lacs except per share data)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30/09/2023	30/06/2023	30/09/2022	30/09/2023	30/09/2022	31/03/2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1 Revenue from Operations</b>	26.90	27.31	33.41	54.215	89.25	245.30
<b>2 Other Income</b>	1.08	0.77	0.54	1.848	0.74	1.47
<b>3 Total Revenue (1 + 2)</b>	<b>27.98</b>	<b>28.08</b>	<b>33.95</b>	<b>56.06</b>	<b>89.98</b>	<b>246.77</b>
<b>4 Expenses</b>						
Purchase of stock-in-trade	-	-	-	-	-	-
Cost of Sales	17.73	17.46	24.10	35.189	68.05	191.64
Changes in inventories of stock-in-trade	-	-	-	-	-	13.94
Finance Cost	0.96	0.68	0.20	1.644	0.39	0.96
Employee benefits expense	2.86	2.69	3.91	5.548	8.37	14.47
Depreciation and amortisation expense	0.42	0.41	0.40	0.831	0.80	1.63
Other expenses	4.54	3.75	4.13	8.289	10.80	17.25
<b>Total expenses</b>	<b>26.51</b>	<b>24.99</b>	<b>32.74</b>	<b>51.50</b>	<b>88.41</b>	<b>239.90</b>
<b>5 Profit/(Loss) Before Exceptional item and Tax (3-4)</b>	<b>1.47</b>	<b>3.09</b>	<b>1.21</b>	<b>4.56</b>	<b>1.57</b>	<b>6.87</b>
<b>6 Exceptional items</b>	-	-	-	-	-	-
<b>7 Profit/(Loss) Before Tax (5-6)</b>	<b>1.47</b>	<b>3.09</b>	<b>1.21</b>	<b>4.56</b>	<b>1.57</b>	<b>6.87</b>
<b>8 Tax expense</b>						
(1) Current Tax	0.38	0.80	0.31	1.186	0.41	-
(2) Earlier Year Item (MAT Reversal)	-	-	-	-	-	-
(3) Deferred Tax	0.03	0.03	0.19	0.064	0.20	0.58
Total Tax Expenses	<b>0.41</b>	<b>0.84</b>	<b>0.51</b>	<b>1.25</b>	<b>0.60</b>	<b>0.58</b>
<b>9 Profit / (Loss) from continuing operations (7 - 8)</b>	<b>1.05</b>	<b>2.26</b>	<b>0.71</b>	<b>3.31</b>	<b>0.97</b>	<b>6.30</b>
<b>10 Profit / (Loss) from discontinuing operations</b>	-	-	-	-	-	-
<b>11 Tax expense of discontinuing operations</b>	-	-	-	-	-	-
<b>12 Profit/(loss) from Discontinuing operations (after tax)</b>	-	-	-	-	-	-
<b>13 Profit (Loss) for the period (9+12)</b>	<b>1.05</b>	<b>2.26</b>	<b>0.71</b>	<b>3.31</b>	<b>0.97</b>	<b>6.30</b>
<b>14 Other Comprehensive income;</b>						
<b>A (i) Items that will not be reclassified to profit or loss</b>	-	-	-	-	-	-
<b>(ii) Income tax relating to items that will not be reclassified to profit or loss</b>	-	-	-	-	-	-
<b>B (i) Items that will be reclassified to profit or loss</b>	-	-	-	-	-	-
<b>(ii) Income tax relating to items that will be reclassified to profit or loss</b>	-	-	-	-	-	-
<b>Total Other Comprehensive Income (net of tax)</b>	-	-	-	-	-	-
<b>15 Total Comprehensive Income for the period (13+14) (Comprising profit/(loss) and other Comprehensive Income for the period)</b>	<b>1.05</b>	<b>2.26</b>	<b>0.71</b>	<b>3.31</b>	<b>0.97</b>	<b>6.30</b>
<b>16 Paid up equity share capital (Face value of Share Rs 10/- each)</b>	310.00	310.00	310.00	310.00	310.00	310.00
<b>17 Other equity excluding revaluation reserves</b>						51.88
<b>18 Earnings per equity share (not annualised)</b>						
(a) Basic	0.03	0.07	0.02	0.11	0.03	0.20
(b) Diluted	0.03	0.07	0.02	0.11	0.03	0.20

**Notes:**

- 1 The above financial result for the quarter and six months ended 30th September, 2023 were reviewed by the Audit Committee and approved by the Board Of directors at their meeting held on 28th October, 2023.
- 2 The above result have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under section 133 of the Companies Act 2013, and other recognized accounting practices and policies to the extent applicable.
- 3 Government of India through Taxation Laws (Amendment) Ordinance, 2019, has inserted Section 115BAA of the Income Tax Act, 1961 where by company has an irrevocable option of shifting to a lower tax rate along with consequent reduction in certain tax incentives including lapse of the accumulated MAT credit. The company continues to recognize the taxes on income for the quarter ended and half year ended as on 30.09.2023 as per the earlier provisions.
- 4 Previous period figures have been regrouped/reclassified as considered necessary to facilitate comparison.
- 5 The certificate of CFO in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in respect of the above results has been placed before the Board of Directors.
- 6 As per Indian Accounting Standard 108 'Operating Segments', the Company has reported "Segment Information", as described below:
  - a) Travels & Tourism
  - b) Jewellery & Gems
  - c) Construction
- 7 The Financial Results for the quarter and half year ended on September 30, 2023 have been subjected to a "Limited Review" by the Statutory Auditors of the Company. The Limited Review Report does not contain any qualification.

By order of the Board  
Yaan Enterprises Limited  
(Formerly Known as 'Crown Tours Limited')

PLACE : MUMBAI  
Date: 28-10-2023



  
RANJITH SOMAN  
Managing Director  
DIN: 01714430

**Yaan Enterprises Limited**  
(Formerly known as 'CROWN TOURS LIMITED')  
CIN L63040MH1989PL

**Statement of Assets & Liabilities**

(Rs. in lacs)

Particulars	As at	As at
	30th September, 2023	31st March, 2023
	Unaudited	Audited
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
(a) Property, Plant and Equipment	0.23	0.73
(b) Capital work-in-progress	-	-
(c) Other Intangible Assets	4.50	4.77
(d) Financial Assets	-	-
(e) Deferred Tax Asset	0.97	1.04
(f) Other non current assets	4.38	2.91
<b>Current Assets</b>		
(a) Inventories	335.51	335.51
(b) Financial Assets		
(I) Trade Receivable	19.60	42.85
(II) Cash and Cash Equivalents	15.93	35.73
(III) Others	-	-
(c) Current Tax Assets (Net)		3.14
(d) Other Current Assets	65.67	9.46
	<b>446.81</b>	<b>436.15</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share capital	310.00	310.00
(b) Other Equity	55.19	51.88
<b>Liabilities</b>		
<b>Non Current Liabilities</b>		
(a) Financial Liabilities		
(I) Borrowings	74.04	17.40
(II) Other Non Current Financial Liability	-	-
(b) Provisions	-	-
(c) Deferred Tax Liabilities	-	-
(d) Other Non Current Liabilities	3.34	5.18
<b>Current Liabilities</b>		
(a) Financial Liabilities		
(I) Borrowings		
(II) Trade payables		
i) Total outstanding dues of micro enterprises and small enterprises	-	-
ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	3.11	49.33
(III) Other Current Financial Liabilities	-	-
(b) Other current liabilities	0.19	2.35
(c) Provisions	-	-
(d) Current Tax Liabilities (Net)	0.94	-
	<b>446.81</b>	<b>436.15</b>

For and on behalf of the Board of  
Yaan Enterprises Limited  
(Formerly Known as 'Crown Tours Limited')



*[Signature]*

**Mr. Ranjith Soman**  
Chairman, Managing Director  
(DIN:01714430)

PLACE : MUMBAI  
Date: 28-10-2023

**(Formerly known as 'CROWN TOURS LIMITED')**  
CIN L63040MH1989PL

**Statement of Cash Flows**

(Rs in Lacs)

PARTICULARS	For the Year ended 30-09-2023	For the Year ended 30-09-2022
	(Unaudited)	(Unaudited)
<b>A. CASH FLOW FROM OPERATING ACTIVITIES :</b>		
Net Profit before tax as per Profit & Loss A/c (before Tax Expense)	4.56	1.57
<b>Adjusted for:</b>		
Depreciation	0.83	0.80
Interest received on Loans Given	(1.85)	(0.44)
Loss on sale of fixed assets	-	-
Financial expenses	1.64	0.38
<b>Operating Profit before Working Capital Changes</b>	<b>5.19</b>	<b>2.32</b>
<b>Adjusted for:</b>		
(Increase) / Decrease in Non Financial Other Current Assets	(56.22)	3.58
(Increase) / Decrease in Other Non Current Non Financial Assets	-	-
(Increase) / Decrease in Other Current Financial Assets	-	-
(Increase) / Decrease in Other Non Current Financial Assets	-	-
(Increase) / Decrease in Inventories	-	-
(Increase) / Decrease in Trade Receivables	23.25	(23.69)
Increase/(Decrease) in Lease Liability	-	-
Increase/(Decrease) in Current Other Financial Liabilities	-	-
Increase / (Decrease)in Trade Payables	(46.22)	(2.17)
Increase / (Decrease) in Provision	-	(0.05)
Increase / (Decrease)in Non Financial Other Current Liabilities	(2.17)	(2.54)
<b>Total Operating Adjustments</b>	<b>(81.35)</b>	<b>(24.89)</b>
<b>Cash Generated from operations</b>	<b>(76.16)</b>	<b>(22.57)</b>
Taxes Paid	(0.43)	(0.72)
<b>Net cash from operating activities (A)</b>	<b>(76.59)</b>	<b>(23.29)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Fixed assets	(0.06)	-
Sale of Fixed assets	-	-
Gain on sale of Investment	-	-
Interest received on Loans	1.85	-
<b>Net cash from investing activities (B)</b>	<b>1.79</b>	<b>-</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Borrowings Taken/(Repaid)	55.00	6.70
Financial expenses	-	-
<b>Net cash used in financing activities (C)</b>	<b>55.00</b>	<b>6.70</b>
<b>Net increase/decrease in cash and cash equivalents (A+B+C)</b>	<b>(19.80)</b>	<b>(16.59)</b>
Cash and Cash equivalents at the beginning of the period	35.73	18.60
<b>Cash and Cash equivalents at the close of the period</b>	<b>15.93</b>	<b>2.01</b>
<b>Cash and Cash equivalents includes :-</b>		
Cash and Cash equivalents	15.93	2.01
Current Investment	-	-
<b>CASH AND CASH EQUIVALENT</b>	<b>15.93</b>	<b>2.01</b>

*Note: The above Cashflow Statement has been prepared under the indirect method set out in IND AS-07" Statement of Cash Flow" issued by the Central Government under Indian Accounting Standards (Ind AS) notified under section 133 of the Companies Act, 2013 (Companies Indian Accounting Standard Rules, 2015)*

For and on behalf of the Board of  
Yaan Enterprises Limited

(Formerly known as 'CROWN TOURS LIMITED')



**Mr. Ranjith Soman**  
Chairman, Managing Director

(DIN:01714430)

PLACE : MUMBAI  
Date: 28-10-2023

**Yaan Enterprises Limited**  
(Formerly known as 'CROWN TOURS LIMITED')

Regd. Office:- Shop-10, PL-22 Lakhani's Dolphin, SEC-13, New Panvel Navi Mumbai, Raigarh, Maharashtra-410206 CIN:L63040MH1989PL, Website:  
www.yaanenterprises.com, e-mail: finance@yaanenterprises.com

**REPORTING OF SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND HALF YEAR ENDED ON 30th September 2023**

(Rs in Lacs except per share data)

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		Unaudited (Reviewed)	Unaudited (Reviewed)	Unaudited (Reviewed)	Unaudited (Reviewed)	Unaudited (Reviewed)	Audited
		30-Sep-23	30-Jun-23	30-Sep-22	30-Sep-23	30-Sep-22	31-Mar-23
<b>1</b>	<b>SEGMENT REVENUE (Sales and Other operating income)</b>						
	- Travels & Tourism	11.75	10.09	18.05	21.85	51.40	81.67
	- Jewellery & Gems	-	-	-	-	-	15.00
	- Construction	15.15	17.22	15.36	32.37	37.84	148.63
	<b>Total</b>	<b>26.90</b>	<b>27.31</b>	<b>33.41</b>	<b>54.21</b>	<b>89.25</b>	<b>245.30</b>
	Income from operations	26.90	27.31	33.41	54.21	89.25	245.30
							-
<b>2</b>	<b>Segment results before Interest and taxes from each segment</b>						
	- Travels & Tourism	(0.18)	1.02	0.37	0.84	0.12	0.67
	- Jewellery & Gems	-	-	-	-	-	1.06
	- Construction	9.35	8.83	8.92	18.18	21.04	38.03
	<b>Total</b>	<b>9.17</b>	<b>9.85</b>	<b>9.29</b>	<b>19.03</b>	<b>21.16</b>	<b>39.76</b>
	Less: Finance Cost	0.96	0.68	0.20	1.64	0.39	0.96
	Add: Other Unallocable income (Net of Unallocable Expenditure)	6.74	6.08	(7.87)	12.82	(19.21)	(31.92)
	<b>Total Profit / (Loss) before Tax</b>	<b>1.47</b>	<b>3.09</b>	<b>1.21</b>	<b>4.56</b>	<b>1.57</b>	<b>6.87</b>
<b>3</b>	<b>SEGMENT ASSETS</b>						
	- Travels & Tourism	9.45	8.94	7.84	9.45	7.84	6.47
	- Jewellery & Gems	335.51	335.51	349.46	335.51	349.46	335.51
	- Construction	14.90	18.66	20.99	14.90	20.99	42.57
	Un-allocated	86.94	69.49	10.49	86.94	10.49	51.59
	<b>TOTAL</b>	<b>446.81</b>	<b>432.61</b>	<b>388.77</b>	<b>446.81</b>	<b>388.77</b>	<b>436.14</b>
<b>4</b>	<b>SEGMENT LIABILITIES</b>						
	- Travels & Tourism	0.05	-	3.94	0.05	3.94	2.14
	- Jewellery & Gems	-	-	-	-	-	-
	- Construction	-	7.45	2.91	-	2.91	46.36
	Un-allocated	446.76	425.16	381.92	446.76	381.92	387.64
	<b>TOTAL</b>	<b>446.81</b>	<b>432.61</b>	<b>388.77</b>	<b>446.81</b>	<b>388.77</b>	<b>436.14</b>

By order of the Board  
Yaan Enterprises Limited  
(Formerly Known as 'Crown Tours Limited')



**RANJITH SOMAN**  
Managing Director  
DIN: 01714430

PLACE: MUMBAI  
Date: 28-10-2023



**Limited Review Report on Standalone Financial Results**

To  
Board of Directors of  
**YAAN ENTERPRISES LIMITED**  
(Formerly known as 'Crown Tours Limited')

We have reviewed the accompanying statement of unaudited financial results of **YAAN ENTERPRISES LIMITED** (the "Company" and Formerly known as 'Crown Tours Limited') for the quarter ended 30<sup>th</sup> September, 2023 and year to date results for the period from 1<sup>st</sup> April, 2023 to 30<sup>th</sup> September, 2023 ('the Statement') attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulation").

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared 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) Rule, 2015, as amended and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable accounting standards i.e. Indian accounting Standards ('Ind AS') prescribed under s.133 of the Companies Act, 2013 read with relevant rules issued there under 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For KOSHAL & ASSOCIATES  
Chartered Accountants  
Firm Reg.No.121233W

  
Koshal Maheshwari  
Proprietor  
M.No.043746

Place of signature: Mumbai  
Date: 28.10.2023

UDIN: 23043746BGXBG3318