



TO THE BOARD OF DIRECTORS OF YAMINI INVESTMENTS COMPANY LIMITED

Report on the audit of the Standalone Annual Financial Results

Opinion

We have audited the accompanying standalone annual financial results of **Yamini Investments Company Limited** ("the Company") for the quarter and year ended 31st March, 2022, 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 ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone annual financial results:

are presented in accordance with the requirements of Regulation 33 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 accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the year ended 31st March, 2022.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) 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 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 financial results under the provisions of the Companies Act, 2013 and the Rules there under, 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 opinion.

Management's Responsibilities for the Standalone Financial Results

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in applicable Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in, compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the

provisions of the Act, for safeguarding of the assets of the Company and for preventing and detecting 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

UDIN : 22126823AJXQRF3400



controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone annual financial results, the 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 are also responsible for overseeing the Company's financial Reporting process.

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

Our objectives are to obtain reasonable assurance about whether the standalone annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a 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. Misstatements 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:

- i. 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.
- ii. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- iv. Conclude on the 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 Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the 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.
- v. Evaluate the overall presentation, structure and content of the standalone annual financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.



UDIN : 22126823AJXQRF3400

We communicate with those charged with governance 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 matter

The standalone annual financial results include the results for the quarter ended 31st March, 2022 and the corresponding quarter ended in the previous year being the balancing figure 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 relevant financial year which were subject to limited review by us.

**For SSRV & Associates
Chartered Accountants
ICAI Firm Registration: 135901W**



**Satyendra Sahu
Proprietor
Membership Number: 126823**

**Place of Signature: Mumbai
Date: 30/05/2022**

UDIN : 22126823AJXQRF3400

YAMINI INVESTMENTS COMPANY LIMITED

(CIN: L67120MH1983PLC029133)

Balance Sheet as at 31st March, 2022

Rs. In Thousand

ASSETS		Mar-22	Mar-21
(1) Non-current assets			
(a) Property, Plant and Equipment	1	33.15	354.43
(b) Capital work-in-progress		-	-
(c) Investment Property		-	-
(d) Goodwill		-	-
(e) Other Intangible assets		-	-
(f) Intangible assets under development		-	-
(g) Biological Assets other than bearer plants		-	-
(h) Financial Assets		-	-
(i) Investments			
(ii) Trade receivables	2	2,40,000.00	2,77,226.21
(iii) Loans		-	-
(iv) Others (to be specified)		-	-
(i) Deferred tax assets (net)		-	-
(j) Other non-current assets	3	321.12	283.05
(2) Current assets			
(a) Inventories	4	1,278.72	3,648.00
(b) Financial Assets		-	-
(i) Investments		-	-
(ii) Trade receivables		-	-
(iii) Cash and cash equivalents	5	30,431.10	10.86
(iv) Bank balances other than (iii) above	6	12.42	67.37
(v) Short Term Loans and Advances	6	719.00	2,734.17
(vi) Others (to be specified)	7	4,03,931.54	3,99,470.06
(c) Current Tax Assets (Net)		-	-
(d) Other current assets		-	-
Total Assets	8	1,103.88	1,053.88
EQUITY AND LIABILITIES		6,77,830.93	6,84,848.02
(1) Equity			
(i) Equity Share capital	9	5,25,726.40	5,25,726.40
(ii) Other Equity & Reserves	10	1,47,044.94	1,44,948.37
(2) LIABILITIES			
(i) Non-current liabilities			
(a) Financial Liabilities			
(i) Borrowings		-	-
(ii) Trade payables		-	-
(iii) Other financial liabilities		-	-
(other than those specified in item (b), to be specified)		-	-
(b) Provisions		-	-
(c) Deferred tax liabilities (Net)		-	-
(d) Other non-current liabilities		-	-
(ii) Current liabilities			
(a) Financial Liabilities			
(i) Short Term Borrowings		-	-
(ii) Trade payables		-	-
(iii) Other financial liabilities	11	3,737.24	13,267.76
(other than those specified in item (c))		-	-
(b) Other current liabilities		-	-
(c) Provisions	12	547.64	202.14
(d) Current Tax Liabilities (Net)	13	774.71	703.35
Total Equity and Liabilities		6,77,830.93	6,84,848.02

The accompanying notes form an integral part of these standalone financial statement

This is the Balance Sheet referred to in our report of even date.

For SSRV AND ASSOCIATES

Chartered Accountants

Firm's Registration No.: 126823

Satyendra Sahu

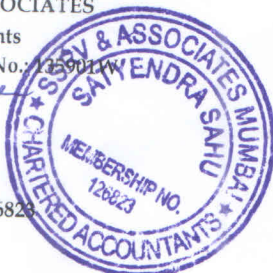
Partner

Membership No.: 126823

Place: Mumbai

Date: 30/05/2022

UDIN: 22126823AJXQRF3400



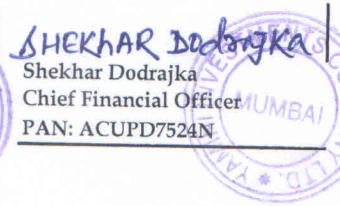
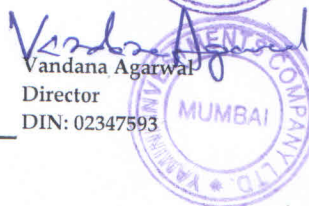
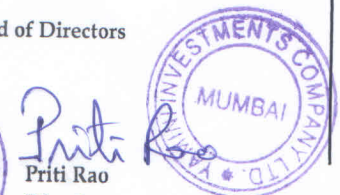
For and on behalf of the Board of Directors

Manish Dalmia
Managing Director
DIN-05155708

Priti Rao
Director
DIN-08240562

Vandana Agarwal
Director
DIN: 02347593

Shekhar Dodrajka
Chief Financial Officer
PAN: ACUPD7524N



YAMINI INVESTMENTS COMPANY LIMITED
(CIN: L67120MH1983PLC029133)
Statement of Profit and Loss for the year ended 31st March 2022

Particulars		Note No.	As at 31st March, 2022 Rs. In Thousand	As at 31st March, 2021 Rs. In Thousand
I	Revenue From Operations	14	30,431.10	24,675.00
II	Other Income	15	20,951.29	18,920.97
III	Total Income (I+II)		51,382.39	43,595.97
IV	EXPENSES			
	Cost of materials consumed		-	-
	Purchases of Stock-in-Trade	16	41,876.00	37,500.00
	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	17	-	-
	Employee benefits expense	18	2,369.28	-
	Payment to Auditors	19	1,531.87	897.50
	Finance costs	20	45.00	45.00
	Depreciation and amortization expense	21	1.90	-
	Other expenses	22	321.28	321.28
	Total expenses (IV)		2,403.85	2,207.99
			48,549.17	40,971.77
V	Profit/(loss) before exceptional items and tax (I-IV)		2,833.21	2,624.20
VI	Exceptional Items		-	-
VII	Profit/(loss) before tax (V-VI)		2,833.21	2,624.20
VIII	Tax expense:			
	(1) Current tax		774.71	703.35
	(2) Deferred tax		(38.07)	(21.06)
IX	Profit (Loss) for the period from continuing operations (VII-VIII)		2,096.57	1,941.91
X	Earnings per equity share (for continuing operation):			
	(1) Basic		0.00	0.00
	(2) Diluted			

The accompanying notes form an integral part of these standalone financial statements.

This is the Statement of Profit and Loss referred to in our report of even date.

For SSRV AND ASSOCIATES

Chartered Accountants

Firm's Registration No.: 135901W



Satyendra Sahu

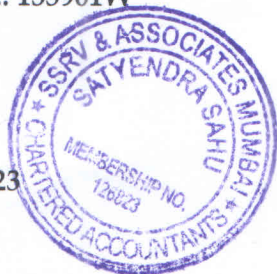
Partner

Membership No.: 126823


Place: Mumbai

Date: 30/05/2022

UDIN: 22126823AJXQRF3400



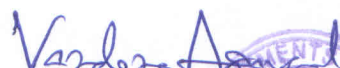
For and on behalf of the Board of Directors


Manish Dalmia
Managing Director

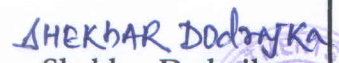
DIN-05155708


Priti Rao
Director

DIN-08240562


Vandana Agarwal
Director

DIN: 02347593


Shekhar Dodrajka
Chief Financial Officer

PAN: ACUPD7524N

YAMINI INVESTMENTS COMPANY LIMITED

L67120MH1983PLC029133

CASH FLOW STATEMENT FOR THE PERIOD ENDED ON 31ST MARCH, 2022

	For the year ended 31st March 2022 (Rupees In Thousand)	For the year ended 31st March 2021 (Rupees In Thousand)
CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before tax and after extra- ordinary items (As per profit & loss account)	2,833.21	2,624.20
Adjustments for items not included	321.28	321.28
Operating Profit before working capital changes	3,154.49	2,945.48
<u>Working capital adjustments: -</u>		
(Increase)/ decrease in current loans and advances	(4,461.48)	(68,148.95)
(Increase)/ decrease in Trade receivables	(30,420.24)	21,652.55
(Increase)/ decrease in inventories	2,369.28	-
(Increase)/ decrease in other current assets	(50.00)	(671.88)
Increase/ (decrease) in current liabilities	(9,185.02)	1,303.41
Cash generated from operations	(38,592.97)	(42,919.39)
Direct Taxes Paid	703.35	654.76
Net cash flow from operating activities (A)	(39,296.32)	(43,574.15)
CASH FLOW FROM INVESTING ACTIVITIES		
Proceed from sale(purchase) of investments	37,226.21	46,117.45
(Increase)/decrease in capital expenditure	-	-
(Increase)/decrease in fixed assets	-	-
Net cash flow from investing activities (B)	37,226.21	46,117.45
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of equity shares	-	-
Share Applocation Money received(refund)	-	-
Net cash flow from financing activities (C)	-	-
Net cash flow during the year (A + B + C)	(2,070.11)	2,543.30
Add: Opening cash and cash equivalents	2,801.53	258.23
Closing cash and cash equivalents	731.42	2,801.53
Components of cash and cash equivalents		
Cash in hand	12.42	67.37
Deposit with banks in current accounts	719.00	2,734.17
Toal cash and cash equivalents	731.42	2,801.53

The accompanying notes form an integral part of these standalone financial statements.

This is the Statement of Cash Flow referred to in our report of even date.

For SSRV AND ASSOCIATES

Chartered Accountants

Firm's Registration No.: 13590114

Satya

Satyendra Sahu

Partner

Membership No.: 126823

Place: Mumbai

Date: 30/05/2022

UDIN: 22126823AJXQRF3400



For and on behalf of the Board of Directors

Manish Dajuria

Manish Dajuria
Managing Director
DIN-05155708

Priti Rao

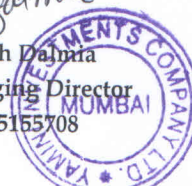
Priti Rao
Director
DIN-08240562

Vandana Agarwal

Vandana Agarwal
Director
DIN: 02347593

Shekhar Dodrajka

Shekhar Dodrajka
Chief Financial Officer
PAN: ACUPD7524N



YAMINI INVESTMENTS COMPANY LIMITED
Notes forming part of the financial statements

Note 2: Non Current Investments

Particulars	As at		As at
	31st March, 2022	Rs. In Thousand	31st March, 2021 Rs. In Thousand
In Unquoted Preference shares			
Investment in 6% non Redeemable Preference share Pankaj Piyush Trade & Investment Ltd		2,00,000.00	2,00,000.00
In Unquoted equity shares			
DACE EXIM PRIVATE LIMITED		6,000.00	7,500.00
JUHI VYAPAAR PRIVATE LIMITED		-	7,000.00
KAKSH IMPEX PRIVATE LIMITED		-	6,500.00
LORD KRISHNA JEWELRY PRIVATE LIMITED		-	8,256.00
STARROSE DEALER PRIVATE LIMITED		12,000.00	12,000.00
SUBHLABH FINCON PVT. LTD.		-	9,680.00
SUBHLABH INVESTMENT CONSULTANTS PVT LTD		12,000.00	12,000.00
UJJWAL FINANCIAL MANAGEMENT PVT. LTD		-	4,290.21
GHNAHARTA INFRA DEVELOPERS PRIVATE LIMITED		10,000.00	10,000.00
Total		2,40,000.00	2,77,226.21

Note 3: Deffered Tax Assets

Particulars	As at		As at
	31st March, 2022	Rs. In Thousand	31st March, 2021 Rs. In Thousand
Transfer from amalgamation		283.05	261.99
Less: Deffered Tax Assets		38.07	21.06
Total		321.12	283.05

Note 4: Inventories

Particulars	As at		As at
	31st March, 2022	Rs. In	31st March, 2021
Equity Shares		1,278.72	3,648.00
Total		1,278.72	3,648.00

Note 5: Trade Receivables

Particulars	As at		As at
	31st March, 2022	Rs. In	31st March, 2021
Sundry Debtors		30,431.10	10.86
Less than Six Months			
Total		30,431.10	10.86



YAMINI INVESTMENTS COMPANY LIMITED
Notes forming part of the financial statements

Note 6: Cash and Cash Equivalents

Particulars	As at 31st March, 2022		As at 31st March, 2021	
	Rs. In Thousand		Rs. In Thousand	
Balances with banks				
In current accounts		719.00		2,734.17
Cash in hand		12.42		67.37
Total		731.42		2,801.53

Note 7: Short Term Loans and Advances

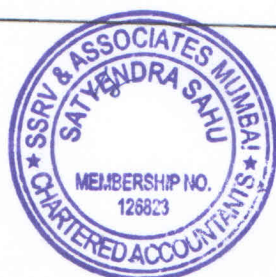
Particulars	As at 31st March, 2022		As at 31st March, 2021	
	Rs. In Thousand		Rs. In Thousand	
Loans to Others		4,00,916.65		3,55,331.76
Advance to Others		-		42,045.00
Deducted at Sources		3,014.90		2,093.30
Total		4,03,931.54		3,99,470.06

Note 8: Other Current Assets

Particulars	As at 31st March, 2022		As at 31st March, 2021	
	Rs. In Thousand		Rs. In Thousand	
Rent Security Deposits		156.70		106.70
IT Demand Paid		947.18		947.18
Total		1,103.88		1,053.88

Note 10: Reserves & Surplus

Particulars	As at 31st March, 2022		As at 31st March, 2021	
	Rs. In Thousand		Rs. In Thousand	
Securities premium account				
Opening balance		1,30,831.60		1,30,831.60
Add : Premium on shares issued during the year		-		-
Less : Utilised during the year for:		1,30,831.60		1,30,831.60
Closing balance		-		-
		1,30,831.60		1,30,831.60
(b) Surplus / (Deficit) in Statement of Profit and Loss				
Opening balance		14,116.77		12,174.86
Add: Profit / (Loss) for the year		2,096.57		1,941.91
Less: Excess Provision Adjusted		-		-
Closing balance		16,213.34		14,116.77
Total		1,47,044.94		1,44,948.37



YAMINI INVESTMENTS COMPANY LIMITED
Notes forming part of the financial statements

Note 11: Trade Payable

Particulars	As at 31st March, 2022		As at 31st March, 2021
	Rs. In Thousand		Rs. In Thousand
Audit Fees Payable		45.00	45.00
Sundry Creditors		3,692.24	13,222.76
Total		3,737.24	13,267.76

Note 12: Other Current Liabilities

Particulars	As at 31st March, 2022		As at 31st March, 2021
	Rs. In Thousand		Rs. In Thousand
GST Input Tax Credit			
CGST		(146.34)	(102.04)
SGST		(146.34)	(102.04)
IGST		(4.53)	(3.93)
TDS Payable		10.17	6.07
Other Liabilities		834.68	404.08
Total		547.64	202.14

Note 13: Short Term Provisions

Particulars	As at 31st March, 2022		As at 31st March, 2021
	Rs. In Thousand		Rs. In Thousand
Provision for Income Tax		703.35	654.76
Add: During the year		774.71	703.35
Less: paid/adjusted		703.35	654.76
Total		774.71	703.35



YAMINI INVESTMENTS COMPANY LIMITED

Notes forming part of the financial statements

Note 14: Revenue from operations

Particulars	Rs. In Thousand	Rs. In Thousand
	For the year ended 31st March, 2022	For the year ended 31st March, 2021
Sale of Shares	30,431.10	24,675.00
Total	30,431.10	24,675.00

Note 15: Other Income

Particulars	For the year ended 31st	For the year ended 31st
	March, 2022	March, 2021
Interest Received	20,751.29	18,864.70
Interest on Income Tax Refund	-	56.27
Profit on Sale of Shares	200.00	-
Total	20,951.29	18,920.97

Note 16: Purchase of Stock in Trade

Particulars	For the year ended 31st	For the year ended 31st
	March, 2022	March, 2021
Purchase of Shares	41,876.00	37,500.00
Total	41,876.00	37,500.00

Note 17: Changes in Inventories

Particulars	For the year ended 31st	For the year ended 31st
	March, 2022	March, 2021
Opening Stock	3,648.00	3,648.00
Less: Closing Stock	1,278.72	3,648.00
Total	2,369.28	-

Note 18: Employee Benefit Expenses

Particulars	For the year ended 31st	For the year ended 31st
	March, 2022	March, 2021
Salaries & Wages	1,531.87	897.50
Total	1,531.87	897.50

Note 19: Payment To Auditors

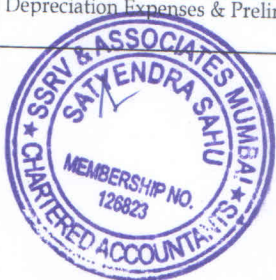
Particulars	For the year ended 31st	For the year ended 31st
	March, 2022	March, 2021
As Statutory Audit Fees	45.00	45.00
Total	45.00	45.00

Note 20: Finance Cost

Particulars	For the year ended 31st	For the year ended 31st
	March, 2022	March, 2021
Bank Charges	1.90	-
Total	1.90	-

Note 21: Depreciation and amortisations

Particulars	For the year ended 31st	For the year ended 31st
	March, 2022	March, 2021
Depreciation Expenses & Preliminary expenditure w/off	321.28	321.28
Total	321.28	321.28



YAMINI INVESTMENTS COMPANY LIMITED
Notes forming part of the financial statements

Note 22 : Other expenses

Particulars	For the year ended 31st	For the year ended 31st
	March, 2022	March, 2021
Advertisement Expenses	59.29	56.10
AGM Conduct Exp.	15.00	15.00
Business Promotion Expenses	20.00	44.65
Demat Charges	2.50	-
Depository Fees	164.86	480.53
Director Remuneration	500.00	300.00
Electricity Expenses	25.65	11.12
Filing Fees & Subscription	20.40	-
Listing and Depository Fee	300.00	-
Misc Expenses	21.59	30.59
General Expenses	3.34	-
Printing & Stationary Expenses	22.65	20.57
Professional Charges	603.15	718.55
Rent Expenses	312.38	476.41
Rounded Off	-0.01	0.00
SEBI fees	270.00	-
Telephone Expenses	21.67	17.33
Travelling and Conveyance Expenses	31.87	37.14
Website Maintenance	9.50	-
	2,403.85	2,207.99



YAMINI INVESTMENTS COMPANY LIMITED
Notes forming part of the financial statements

Note 9: Share capital

Particulars	Rs. In Thousand		Rs. In Thousand	
	Mar-22		Mar-21	
	Number of shares	Amount	Number of shares	Amount
(a) Authorised				
Equity shares of Rs. 1/- each with voting rights	6,58,820.00	6,58,820.00	6,58,820.00	6,58,820.00
(b) Issued				
Equity shares of Rs. 1/- each with voting rights	5,25,726.40	5,25,726.40	5,25,726.40	5,25,726.40
(c) Subscribed and fully paid up				
Equity shares of Rs. 1/- each with voting rights	5,25,726.40	5,25,726.40	5,25,726.40	5,25,726.40
Total	5,25,726.40	5,25,726.40	5,25,726.40	5,25,726.40

Refer Notes (i) to (ii) below

Notes:

(i) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:

Particulars	Opening Balance	Fresh Issue	Other Changes	Closing Balance
Issued, Subscribed and Fully Paid-up Equity shares with voting rights				
- Number of shares	5,25,726.40	-	-	5,25,726.40
- Amount (Rs.)	5,25,726.40	-	-	5,25,726.40
- Number of shares	5,25,726.40	-	-	5,25,726.40
- Amount (Rs.)	5,25,726.40	-	-	5,25,726.40

(ii) Details of shares held by each shareholder holding more than 5% shares:

Class of shares / Name of shareholder	Rs. In Thousand		Rs. In Thousand	
	Mar-22		Mar-21	
Equity shares with voting rights				
1. SURBHI INFRAPROJECT PRIVATE LIMITED	100.00	0.02	72,000.00	13.70
Total	1,00,000.00	0.02	7,20,00,000	13.70

Statement of changes in equity for the year ended March 31, 2022

Particulars	Mar-22		Mar-21	
	Number	Value	Number	Value
Balance at the beginning of the year	5,25,726.40	5,25,726.40	5,25,726.40	5,25,726.40
Changes during the year	-	-	-	-
Balance at the end of the year	5,25,726.40	5,25,726.40	5,25,726.40	5,25,726.40

Shares held by promoters at the end of the year 31st March 2022				
Sr. No.	Promoter Name	No. of Shares**	% of total shares**	% Change during the year***
1	VANDANA AGARAWAL	285.50	0.05	-
2	MADHUR BUILDCON PRIVATE LIMITED	18,960.00	3.61	-
3	SURBHI INFRAPROJECT PRIVATE LIMITED	100.00	0.02	(13.68)
	Total	19,345.50	3.68	-

Shares held by promoters at the end of the year 31st March 2021				
Sr. No.	Promoter Name	No. of Shares**	% of total shares**	% Change during the year***
	VANDANA AGARAWAL	285.50	0.05	-
	MADHUR BUILDCON PRIVATE LIMITED	18,960.00	3.61	-
	SURBHI INFRAPROJECT PRIVATE LIMITED	72,000.00	13.70	-
	Total	91,245.50	17.36	-

* Promoter here means promoter as defined in the Companies Act, 2013.

** Details shall be given separately for each class of shares

*** Percentage change shall be computed with respect to the number at the beginning of the year or if issued during the year for the first time then with respect to the date of issue



MINI INVESTMENTS COMPANY LIMITED
(CIN- L67120MH1983PLC029133)

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2022
AND STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED ON THAT DATE
DEPRECIATION ON FIXED ASSETS AS PER COMPANIES ACT' 2013

NOTES : 1

Fixed Assets (Tangible Assets)

Sr. No	Particulars	Balance as on	Addition/ Deletion	Balance as on	During the year	Balance as on	WDV balance as on 31.03.2022	Net Block
		31.03.2021		31.03.2021		31.03.2022		WDV balance as on 31.03.2021
1	MOBILE	205.34	0.00	195.07	0.00	195.07	10.27	10.27
2	COMPUTER & ASSESORIES	1432.70	0.00	1418.75	0.00	1418.75	13.95	13.95
3	FURNITURE	1862.25	0.00	1592.64	259.14	1851.78	10.46	269.61
4	AIR CONDITION	415.14	0.00	394.38	7.52	401.90	13.24	20.76
5	CCTV	388.40	0.00	368.98	35.57	404.55	-16.15	19.42
6	INVERTER	108.90	0.00	103.46	4.40	107.86	1.04	5.45
7	LED TV	168.25	0.00	159.84	6.81	166.64	1.61	8.41
8	MICROWAVE OVEN	33.15	0.00	31.49	3.23	34.73	-1.58	1.66
9	RO	28.56	0.00	27.13	1.16	28.29	0.27	1.43
10	WATER	69.63	0.00	66.15	3.45	69.60	0.03	3.48
	TOTAL	4712.31	0.00	4357.88	321.28	4679.16	33.15	354.43

NOTES

- (i) All above assets are freehold assets.
(ii) Pursuant to the enactment of Companies Act 2013, the company has
Depreciation on Computer has not been provided as residual value is more than WDV shown in the
books.

For and on behalf of the Board of Directors

For SSRV AND ASSOCIATES
Chartered Accountants

Firm's Registration No.: 135901W



Satyendra Sahu
Partner

Membership No.: 126823

Place: Mumbai

Date: 30/05/2022

UDIN: 22126823AJXQRF3400



Manish Dalmia
Managing Director
DIN-05155708



Priti Rao
Director
DIN-08240562



Vandana Agarwal
Director
DIN: 02347593



Shekhar Dodrajka
Chief Financial Officer
PAN: ACUPD7524N

YAMINI INVESTMENTS COMPANY LTD.

D-215, CRYSTAL PLAZA, OPP- INFINTY MALL NEW LINK ROAD, ANDHERI (WEST) MUMBAI
Maharashtra - 400053

Note 1 - Significant Accounting Policies and Notes thereon

Corporate information

M/s YAMINI INVESTMENTS COMPANY LIMITED (the company) is a public company domiciled in India and incorporated under the provisions of the Companies Act, 2013. **E-210, CRYSTAL PLAZA, OPP- INFINTY MALL NEW LINK ROAD, ANDHERI (WEST) ANDHERI WEST Mumbai City MH 400053 IN** Being a Public Limited Company its shares are listed on BSE stock exchanges. The company's Principal Business in Investment like Loans & Advance and Investments.

Note 1 -SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND KEY ACCOUNTING ESTIMATES AND JUDGEMENTS

a. Statement of compliance:

The financial statements have been prepared in accordance with Indian Accounting Standards ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016 and other relevant provisions of the Act..

For the year ended 31st March, 2021, the financial statements of the Company have been prepared in compliance with the Indian Accounting Standards (Ind AS) noticed under Section 133 of Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Accounting Standards) Amendment Rules, 2016.

b. Basis of preparation of financial statements

The Company has prepared the Financial Statements which comprise the Balance Sheet as at 31st March, 2021, the Statement of Profit and Loss, the Statement of Cash Flows and the Statement of Changes in Equity for the year ended 31st March, 2022, and a summary of the significant accounting policies and other explanatory information (together hereinafter referred to as "Financial Statements).

These financial statements have been prepared and presented under the historical cost convention, on accrual basis of accounting except for certain financial assets and financial liabilities that are measured at fair values at the end of each reporting period, as stated in the accounting policies set out below. The accounting policies have been applied consistently over all the periods presented in these financial statements



UDIN 22126823AJXQRF3400



YAMINI INVESTMENTS COMPANY LTD.

D-215, CRYSTAL PLAZA, OPP- INFINTY MALL NEW LINK ROAD, ANDHERI (WEST) MUMBAI
Maharashtra - 400053

The financial statements are presented in Indian Rupees ('INR') and all values are rounded to the nearest INR", except otherwise indicated.

c. Use of estimates and judgments

The preparation of the financial statements requires that the Management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent liabilities as at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. The recognition, measurement, classification or disclosure of an item or information in the financial statements is made relying on these estimates.

The estimates and judgments used in the preparation of the financial statements are continuously evaluated by the Company and are based on historical experience and various other assumptions and factors (including expectations of future events) that the Company believes to be reasonable under the existing circumstances. Actual results could differ from those estimates. Any revision to accounting estimates is recognized prospectively in current and future periods.

d. Presentation of Financial Statements

The Balance Sheet and the Statement of Profit and Loss are prepared and presented in the format prescribed in the Schedule III to the Companies Act, 2013 ("the Act"). The Statement of Cash Flows has been prepared and presented as per the requirements of Ind AS 7 "Statement of Cash flows". The disclosure requirements with respect to items in the Balance Sheet and Statement of Profit and Loss, as prescribed in the Schedule III to the Act, are presented by way of notes forming part of the financial statements along with the notes required to be disclosed under the notified Accounting Standards and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

e. Revenue Recognition

Revenue is recognized based to the extent it is probable that the economic benefit will flow to the company and revenue can be reliably measured regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment, and excludes taxes & duties



UDIN 22126823AJXQRF3400



YAMINI INVESTMENTS COMPANY LTD.

D-215, CRYSTAL PLAZA, OPP- INFINTY MALL NEW LINK ROAD, ANDHERI (WEST) MUMBAI
Maharashtra - 400053

collected on behalf of the Government and is reduced for estimated customer returns, rebates and other similar allowances.

Interest Income is recorded using the effective interest rate (EIR). EIR is the rate that exactly discounts the estimated future cash receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the gross carrying amount of the financial asset.

The Company recognizes revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the company and significant risk and reward incidental to sale of products is transferred to the buyer, usually on delivery of the goods.

Other items of income are accounted as and when the right to receive such income arises and it is probable that the economic benefits will flow to the company and the amount of income can be measured reliably.

f. Inventories

Inventories are valued at the lower of cost and net realizable value (NRV). At cost or Net Realizable value whichever is lower.

g. Cash Flow Statement

Cash and cash equivalent in the balance sheet comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of change in value.

For the purpose of the statement of cash flows, cash and cash equivalents includes cash on hand, term deposits and other short term highly liquid investments, net of bank overdrafts as they are considered an integral part of the Company's cash management. Bank overdrafts are shown within short-term borrowing in balance sheet.

h. Tangible fixed assets

Fixed assets are stated at cost, less depreciation and impairment losses, if any. The cost comprises purchase price, borrowing costs if capitalization criteria are met and directly attributable cost of bringing the asset to its working condition for the intended use. Any trade discounts and rebates are deducted in arriving at the purchase price.

Particular	Estimated life in Years
Computer and Data Processing Units	3
Plant and machinery	9

UDIN 22126823AJXQRF3400



YAMINI INVESTMENTS COMPANY LTD.

D-215, CRYSTAL PLAZA, OPP- INFINTY MALL NEW LINK ROAD, ANDHERI (WEST) MUMBAI
Maharashtra - 400053

Furniture and fixtures	5
------------------------	---

i. Depreciation

Depreciation on fixed assets is provided on a straight-line basis using the rates arrived at based on the useful lives estimated by the management, or those prescribed under the Schedule II to the Companies Act, 2013, whichever is higher. However, Management has not estimated the useful lives of assets and rate is used as per the Companies Act, 2013.

j. Borrowing

Borrowings are initially recognized at fair value, net of transaction costs incurred. Borrowings are subsequently measured at amortized cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognized in profit or loss over the period of the borrowings using the effective interest method. Borrowings are removed from the balance sheet when the obligation specified in the contract is discharged, cancelled or expired.

k. Borrowing costs

Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets is substantially ready for their intended use or sale. In the current year, the custom duty paid on acquisition of Fixed asset has been capitalized as the duty paid is not refundable.

All other borrowing costs are recognized in Statement of Profit and Loss in the period in which they are incurred.

l. Retirement and other employee benefits

Retirement benefit in the form of provident fund is a defined contribution scheme. The company has no obligation, other than the contribution payable to the provident fund. The company recognizes contribution payable to the provident fund scheme as expenditure, when an employee renders the related service.

m. Income taxes

Tax expense comprises current and deferred tax. Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income Tax Act,



UDIN 22126823AJXQRF3400



YAMINI INVESTMENTS COMPANY LTD.

D-215, CRYSTAL PLAZA, OPP- INFINTY MALL NEW LINK ROAD, ANDHERI (WEST) MUMBAI
Maharashtra - 400053

1961 enacted in India. The tax rates and tax Laws used to compute the amounts are those that are enacted, at the reporting date.

Deferred Taxes reflect the impact of timing differences between taxable income and accounting income originating during the current year and reversal of timing differences for the earlier years. Deferred tax is measured using the tax rates and the tax laws enacted at the reporting date.

Deferred tax liabilities are recognized for all taxable timing differences. Deferred tax assets including the unrecognized deferred tax assets, if any, at each reporting date, are recognized for deductible timing differences only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which deferred tax assets can be realized.

The carrying amount of deferred tax assets are reviewed at each reporting date and are adjusted for its appropriateness.

Deferred tax assets and deferred tax liabilities are offset, if a legally enforceable right exists to set off current tax assets against current tax liabilities and deferred tax assets and deferred taxes relate to the same taxable entity and the same taxation authority.

Minimum Alternate Tax (MAT) paid in a year is charged to the Statement of Profit and Loss as current tax. The company recognizes MAT credit available as an asset only to the extent there is convincing evidence that the company will pay normal income tax during the specified period, i.e., the period for which MAT Credit is allowed to be carried forward. In the year in which the Company recognizes MAT Credit as an asset in accordance with the Guidance Note on Accounting for Credit Available in respect of Minimum Alternate Tax under the Income Tax Act, 1961, the said asset is created by way of credit to the statement of Profit and Loss and shown as "MAT Credit Entitlement." The Company reviews the "MAT Credit Entitlement" asset at each reporting date and writes down the asset to the extent the company does not have convincing evidence that it will pay normal tax during the sufficient period.

n. Earnings per share

Basic earnings per share is computed by dividing the profit/(loss) for the year by the weighted average number of equity shares outstanding during the year. The weighted average number of equity shares outstanding during the year is adjusted for treasury shares, bonus issue, bonus



UDIN 22126823AJXQRF3400



YAMINI INVESTMENTS COMPANY LTD.

D-215, CRYSTAL PLAZA, OPP- INFINTY MALL NEW LINK ROAD, ANDHERI (WEST) MUMBAI
Maharashtra - 400053

element in a rights issue to existing shareholders, share split and reverse share split (consolidation of shares).

Diluted earnings per share is computed by dividing the profit/(loss) for the year as adjusted for dividend, interest and other charges to expense or income (net of any attributable taxes) relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares. Potential equity shares are deemed to be dilutive only if their conversion to equity shares would decrease the net profit per share from continuing ordinary operations. Potential dilutive equity shares are deemed to be converted as at the beginning of the period, unless they have been issued at a later date.

o. Cash flow statement

Cash Flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of transaction of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income and expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the company are segregated.

p. Provisions, Contingent Liabilities & Contingent Assets

Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, and it is probable that the Company will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. When a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows (when the effect of the time value of money is material).

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, a receivable is recognized as asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.



UDIN 22126823AJXQRF3400

As at 31st March,
2022

As at 31st March,
2021



YAMINI INVESTMENTS COMPANY LTD.

D-215, CRYSTAL PLAZA, OPP- INFINTY MALL NEW LINK ROAD, ANDHERI (WEST) MUMBAI
Maharashtra - 400053

(a) Contingent Liabilities Security given by the company in respect of loans taken by other companies	Nil	Nil
(b) Commitments	Nil	Nil

q. Earning and Expenditure in Foreign Currency

	For the year ended 31st March, 2022	For the year ended 31st March, 2021
Earnings	Nil	Nil
Expenditures	Nil	Nil

r. Disclosures required under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006

The Company has no dealing with any party registered under the Micro, Small and Medium Enterprises Development Act, 2006.

s. Cash and cash equivalent

Cash and cash equivalents in the balance sheet comprise cash at banks and on hand and demand deposits with an original maturity of three months or less and highly liquid investments that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value net of outstanding bank overdrafts as they are considered an integral part of the Company's cash management.

The bank balances in India include both rupee accounts. On a standalone basis, balance in current and deposit accounts stood at Rs.28,01,530.93/-, as at March 31, 2021.

t. Related party transaction

As per the Ind AS 24, the disclosures of transactions with the related parties are given below-

Sr. No	Name of Related Party	Nature of Relationship	Transactions	Amount
1.	Ms. Vandana Agarwal	Whole-time Director	Remuneration & Perquisites	3,00,000.00
2	Ms. Priti Rao	Director	Remuneration & Perquisites	NIL
3	Mr. SATANAND PANDEY	Director	Remuneration & Perquisites	Nil
4	Mr. GIRISH VERMA	Director	Remuneration & Perquisites	Nil
5	Mr. Shekhar Dodrajka	Chief Financial Officer	Salary	Nil
6	Shalini Agarwal	Chief Financial Officer	Salary	Nil
7.	Mr. Alkesh Patidar	Company Secretary	Salary	3,23,735.00

Event occurring after the date of balance sheet

UDIN 22126823AJXQRF3400



YAMINI INVESTMENTS COMPANY LTD.

D-215, CRYSTAL PLAZA, OPP- INFINTY MALL NEW LINK ROAD, ANDHERI (WEST) MUMBAI
Maharashtra - 400053

Where material event occurring after the date of the balance sheet are considered up to the date of approval of accounts by the board of director

v. Note on Impact of COVID-19

The World Health Organization (WHO) declared the novel Coronavirus (COVID-19) outbreak a global pandemic on March 11, 2021. Consequent to this, the Government of India had declared lockdown on March 23, 2021 and therefore, the Company suspended its business operations. COVID-19 has impacted the normal business operations of the Company by way of interruption in production, supply chain disruption, closure of production facilities etc. during the lock-down period. However, business operations resumed from June 01, 2020 after obtaining necessary permissions from the appropriate government authorities. We have also taken necessary precautions to ensure the health, safety and wellbeing of all our employees as well as put in place SOPs and guidelines as per state government directives to prevent the spread of Covid-19. The Company has made a detailed assessment of its liquidity position for FY 2021 and the recoverability and carrying value of its assets comprising property, plant and equipment, intangible assets, right of use assets, investments, inventory, and trade receivables. Based on current indicators of future economic conditions, the Company expects to recover the carrying amount of these assets. The situation is changing rapidly giving rise to inherent uncertainty around the extent and timing of the potential future impact of the COVID-19 which may be different from that estimated as at the date of approval of these standalone financial results.

The Company will continue to closely monitor any material changes arising of future economic conditions and impact on its business.

w. Recoverability of trade receivables

Required judgments are used in assessing the recoverability of overdue trade receivables and for determining whether a provision against those receivables is required. Factors considered include the credit rating of the counterparty, the amount and timing of anticipated future payments and any possible actions that can be taken to mitigate risk of non-payment.



UDIN 22126823AJXQRF3400

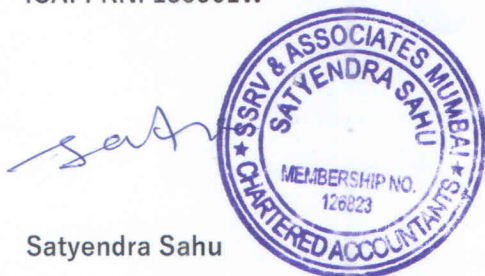
YAMINI INVESTMENTS COMPANY LTD.

D-215, CRYSTAL PLAZA, OPP- INFINTY MALL NEW LINK ROAD, ANDHERI (WEST) MUMBAI
Maharashtra - 400053

- x. The Company has reclassified/regrouped previous year figures where necessary to confirm to the current year's classification

For SSRV AND ASSOCIATES
(CHARTERED ACCOUNTANTS)

ICAI FRN. 135901W



Satyendra Sahu

Partner

Place: Mumbai

DATE: 30/05/22

For and on behalf of the Board of Directors

Manish Dalmia

Managing Director

DIN-05155708

Priti Rao

(Director)

DIN-08240562

Shekhar Dodrajka

CFO

PAN-ACUPD7524N

Vandana Agarwal

Director

DIN- 02347593