



INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF YAMINI INVESTMENTS COMPANY LIMITED

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of **YAMINI INVETSMNETS COMPANY LIMITED** (the "Company"), which comprise the Balance Sheet as at 31st March, 2023, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows ended on that date, and a summary of significant accounting policies and other explanatory information (hereinafter referred to as the "standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the a fore said standalone financial statements give the information required by the Companies Act, 2013 (the "Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2023, the profit and total comprehensive income, changes in equity and its cash flows for the year ended on thatdate.

Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing ("SA" s) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditors Responsibilities for the Audit of the Standalone Financial Statements 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Management's Responsibilities for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, including other comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

UDIN: 23403437BGWDLY2205



The Board of Directors are responsible for overseeing the Company's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the standalone financial statements 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 financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional Skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial statements, 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.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Conclude on the appropriateness of management's 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 standalone financial statements 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.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about

UDIN: 23403437BGWDLY2205



the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

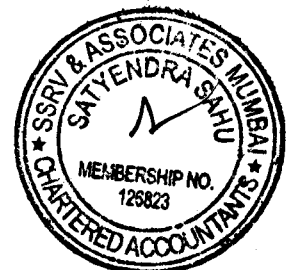
1. As required by Section 143(3) of the Act, based on our audit we report that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- c) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, Statement of Changes in Equity and the Statement of Cash Flows dealt with by this Report are in agreement with the relevant books of account.
- d) In our opinion, the aforesaid standalone financial statements comply with the Ind AS specified under Section 133 of the Act.
- e) On the basis of the written representations received from the director's son March 31, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2023 from being appointed as a director in terms of Section 164(2) of the Act.
- f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.
- g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

- h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company has disclosed the impact of pending litigations on its financial position in its standalone financial statements.
 - ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts;
 - iii. There has been no delay in transfer of amounts, required to be transferred, to the Investor Education and Protection Fund by the Company and its subsidiary companies incorporated in India.
 - iv. a) According to the information represented by the management, to the best of its knowledge and belief, no fund has been advanced or loaned or invested (either in form of borrowed funds or share premium or any other source or kind of funds) by the company to or in any other person or entity, including foreign entities (intermediaries) with the understanding, whether directly or indirectly, to lend or invest in other person or entity identified in any manner whatsoever by or behalf of the company (ultimate beneficiaries)

UDIN: 23403437BGWDLY2205



or provide any guarantee, security or the like on behalf of the ultimate beneficiary.

b) According to the information represented by the management, to the best of its knowledge and belief no fund has been received by the company from any person or entities (Funding Parties) with the understanding, whether recorded in writing or otherwise, that the company shall, whether directly or indirectly, lent or invest in other person or entity identified in a manner whatsoever by or behalf of the Funding Party (ultimate beneficiaries) or provide any guarantee, security or the like on behalf of the ultimate beneficiaries: and

c) Based on such audit procedures that were considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that representation under clause (a) and (b) contain any material misstatement.

v. On the basis of information and examination given to us, by the management on the best of its knowledge and belief, the company has neither declared or nor paid any dividend during the year.

2. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure B" a statement on matters specified in paragraphs 3 and 4 of the Order.

ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1 (f) under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of YAMINI INVESTMENTS COMPANY LIMITED of event date)

Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of YAMINI INVESTMENTS COMPANY LIMITED (the "Company") as of March 31, 2023 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

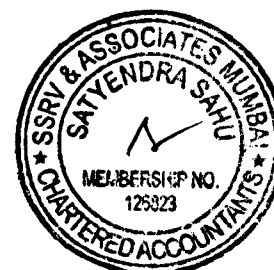
Management's Responsibility for Internal Financial Controls

The Board of Directors of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (the "ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to respective company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the ICAI and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial

UDIN: 23403437BGWDLY2205



reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial control over financial reporting included obtaining an understanding of internal financial control over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.


Inherent Limitations of Internal Financial Controls over Financial Reporting

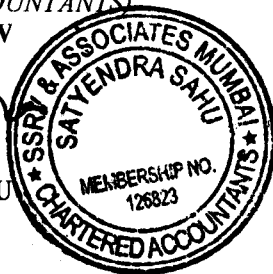
Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2023, based on the internal financial control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the ICAI.

FOR S S R V & ASSOCIATES
(CHARTERED ACCOUNTANTS)
FIRM NO.: 135901W


SATYENDRA SAHU
(PARTNER)
M.No.: 126823
PLACE.: MUMBAI
DATE.: 30.05.2023



UDIN: 23403437BGWDLY2205

ANNEXURE 'B' TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 2 under Report on Other Legal and Regulatory Requirements' section of our report to the Members of YAMINI INVESTMENTS LIMITED of event date)

- i. In respect of the Company's tangible & intangible assets:
 - (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of tangible & intangible assets.
 - (b) The Company has a program of verification to cover all the items of tangible & intangible assets in a phased manner which in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, certain tangible & intangible assets were physically verified by the management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.
 - (c) According to the information and explanations given to us, the records examined by us and based on the examination of the conveyance deeds / registered sale deed provided to us, we report that, the title deeds, comprising all the immovable properties of land and buildings which are freehold, are held in the name of the Company as at the balance sheet date. In respect of immovable properties of land and building that have been taken on lease and disclosed as tangible & intangible assets in the standalone financial statements, the lease agreements are in the name of the Company.
- ii. The Company is a Construction company. Accordingly, the Management has conducted Physical Verification of Inventory at Reasonable interval during the year and no Material discrepancies between physical inventory and book records were noticed on physical verification and the valuation of closing stock has been certified by the management and we have relied on the same.
- iii. According to the information and explanations given to us, the Company has granted unsecured loans to four bodies corporate, covered in the register maintained under section 189 of the Companies Act, 2013, in respect of which:
 - (a) The terms and conditions of the grant of such loans are, in our opinion, prima facie, not prejudicial to the Company's interest.
 - (b) The schedule of repayment of principal and payment of interest has been stipulated and repayments or receipts of principal amounts and interest have been regular as per stipulations.
 - (c) There is no overdue amount remaining outstanding as at the year-end.
 - (d) The Company has complied with the provisions of Sections 185 and 186 of the Act in respect of grant of loans, making investments and providing guarantees and securities, as applicable.
- iv. In our opinion and according to the information given to us, the Company has paid/provided managerial remuneration in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Act.
- v. The company has not accepted deposits during the year and does not have any unclaimed deposits as at March 31, 2023 and therefore, the provisions of the clause 3 (v) of the Order are not applicable to the Company.
- vi. The maintenance of cost records has not been specified by the Central Government under section 148(1) of the Companies Act, 2013 for the business activities carried out by the Company. Thus reporting under clause 3(vi) of the order is not applicable to the Company.

UDIN: 23403437BGWDLY2205



- vii. According to the information and explanations given to us, in respect of statutory dues:
- (a) The Company has generally been regular in depositing undisputed statutory dues, including Provident Fund, Employees' State Insurance, Income Tax, Goods and Service Tax, Customs Duty, Cess and other material statutory dues applicable to it with the appropriate authorities.
 - (b) There were no undisputed amounts payable in respect of Provident Fund, Employees' State Insurance, Income Tax, Goods and Service Tax, Customs Duty, Cess and other material statutory dues in arrears as at March 31, 2023 for a period of more than six months from the date they became payable.
- viii. According to the information and explanation given to us and based on examination of the record of the company the, there is no undisclosed income which has been recorded in the accounts during the year.
- ix. According to the information and explanations given to us and based on examination of the records of the Company, the Company has not defaulted in repayment of loans or borrowings to any financial institution or bank or dues to debenture holders. The Company did not have any loans or borrowings from government during the year.
- x. The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) or term loans and hence reporting under clause 3(ix) of the Order is not applicable to the Company.
- xi. To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or no material fraud on the Company by its officers or employees has been noticed or reported during the year.
- xii. The Company is not a Nidhi Company and hence reporting under clause 3 (xii) of the Order is not applicable to the Company.
- xiii. In our opinion and according to the information and explanations given to us, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 where applicable, for all transactions with the related parties and the details of related party transactions have been disclosed in the standalone financial statements as required by the applicable Indian accounting standards.
- xiv. In our opinion and according to the information and explanation given to us, the company has the internal audit system as mandated by the provision of the section 138 of the company's act 2013
- xv. In our opinion and according to the information and explanations given to us, during the year the Company has not entered into any non-cash transactions with its Directors or persons connected to its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.
- xvi. According to the information and explanations given to us, the Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, the provisions of clause 3(xvi) of the Order are not applicable to the Company.
- xvii. According to the information and explanation given to us, the company has not incurred any cash losses in financial year and immediate preceding financial year.
- xviii. As audit tenure is not completed therefore accordingly section 140 sub-section 2 of companies act 2013 for removal of audit is not applicable for the year.

UDIN: 23403437BGWDLY2205



- xix. In our opinion and according to information and explanation given to us, the company can meet the liability which are exist as at the balance sheet date when such liabilities are due in the future.
- xx. According to the Information and explanation given to us, the company has not under obligation of corporate social responsibility, so there is no amount which remain unspent and need to transfer under special accounts in accordance with section 135 of the companies Act, 2013.
- xxi. In our opinion and according to information and explanation given to us, the company does not include any qualified and adverse remark in the audit report of the consolidated financial statement issued by the respective auditor

FOR S S R V & ASSOCIATES
(CHARTERED ACCOUNTANTS)
FIRM NO.: 135901W

Sahu

SATYENDRA SAHU
(PARTNER)
M.No.: 126823
PLACE.: MUMBAI
DATE.: 30.05.2023



UDIN: 23403437BGWDLY2205

YAMINI INVESTMENTS COMPANY LIMITED

(CIN: L67120MH1983PLC029133)

Balance Sheet as at 31st March, 2023

Rs. In Thousand

<u>ASSETS</u>		Mar-23	Mar-22
(1) Non-current assets			
(a) Property, Plant and Equipment	1	33.15	33.15
(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	2	240,000.00	240,000.00
(ii) Trade receivables		-	-
(iii) Loans		-	-
(iv) Others (to be specified)		-	-
(i) Deferred tax assets (net)	3	321.12	321.12
(j) Other non-current assets		-	-
(2) Current assets			
(a) Inventories	4	5,545.04	1,278.72
(b) Financial Assets		-	-
(i) Investments		-	-
(ii) Trade receivables	5	77,874.82	30,431.10
(iii) Cash and cash equivalents	6	541.27	12.42
(iv) Bank balances other than (iii) above	6	50.78	719.00
(v) Short Term Loans and Advances	7	376,505.06	403,931.54
(vi) Others (to be specified)		-	-
(c) Current Tax Assets (Net)		-	-
(d) Other current assets	8	1,103.88	1,103.88
Total Assets		701,975.10	677,830.93
EQUITY AND LIABILITIES			
(1) Equity			
(i) Equity Share capital	9	525,726.40	525,726.40
(ii) Other Equity & Reserves	10	147,982.82	147,044.94
(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	11	26,981.15	3,737.24
(iii) Other financial liabilities		-	-
(other than those specified in item (c))		-	-
(b) Other current liabilities	12	544.75	547.64
(c) Provisions	13	739.98	774.71
(d) Current Tax Liabilities (Net)		-	-
Total Equity and Liabilities		701,975.10	677,830.93

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

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

For SSRV AND ASSOCIATES

Chartered Accountants

Firm's Registration No. 12345678

Satyendra Sahu

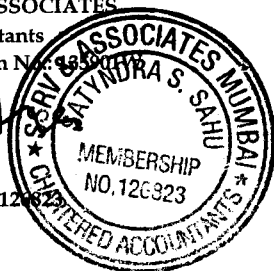
Partner

Membership No.: 123456

Place: Mumbai

Date: 30.05.2023

UDIN: 23403437BGWDLY2205



For and on behalf of the Board of Directors

Madhvi

Madhvi Dalmia
Managing Director
DIN-05155708

Kalpna Agarwal

Kalpna Agarwal
Company Secretary
PAN: AOLPJ8867R

Vandana Agarwal

Vandana Agarwal
Director
DIN: 02347593

Shekhar Dodrajka

Shekhar Dodrajka
Chief Financial Officer
PAN: ACUPD7524N

YAMINI INVESTMENTS COMPANY LIMITED
(CIN: L67120MH1983PLC029133)
Statement of Profit and Loss for the year ended 31st March 2023

Particulars		Note No.	As at 31st March, 2023 Rs. In Thousand	As at 31st March, 2022 Rs. In Thousand
I	Revenue From Operations	14	63,917.01	51,382.39
II	Other Income	15	13.84	-
III	Total Income (I+II)		63,930.85	51,382.39
IV	EXPENSES			
	Cost of materials consumed		-	-
	Purchases of Stock-in-Trade	16	56,416.84	41,876.00
	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	17	(4,266.32)	2,369.28
	Employee benefits expense	18	1,153.57	1,531.87
	Payment to Auditors	19	56.70	45.00
	Finance costs	20	1.90	1.90
	Depreciation and amortization expense	21	-	321.28
	Other expenses	22	7,722.06	2,403.85
	Total expenses (IV)		61,084.75	48,549.17
V	Profit/(loss) before exceptional items and tax (I-IV)		2,846.10	2,833.21
VI	Exceptional Items		-	-
VII	Profit/(loss) before tax (V-VI)		2,846.10	2,833.21
VIII	Tax expense:			
	(1) Current tax		739.98	774.71
	(2) Deferred tax		-	(38.07)
IX	Profit (Loss) for the period from continuing operations (VII-VIII)		2,106.12	2,096.57
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. 111111W

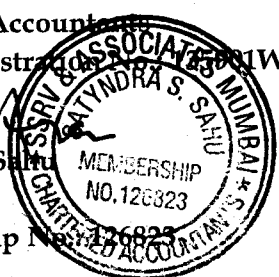
Satyendra Sahu
Partner

Membership No. 126823

Place: Mumbai

Date: 30.05.2023

UDIN: 23403437BGWDLY2205



For and on behalf of the Board of Directors

Manish Dalmia
Manish Dalmia
Managing Director
DIN-05155708

Vandana Agarwal
Vandana Agarwal
Director
DIN: 02347593

Kalpna Agarwal
Kalpna Agarwal
Company Secretary
PAN: AOLPJ8867R

Shekhar Dodrajka
Shekhar Dodrajka
Chief Financial Officer
PAN: ACUPD7524N

YAMINI INVESTMENTS COMPANY LIMITED

L67120MH1983PLC029133

CASH FLOW STATEMENT FOR THE PERIOD ENDED ON 31ST MARCH, 2023

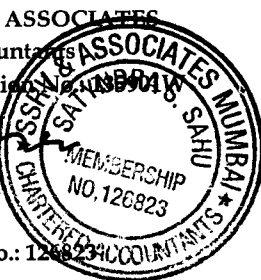
	For the year ended 31st March 2023 (Rupees In Thousand)	For the year ended 31st March 2022 (Rupees In Thousand)
CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before tax and after extra- ordinary items (As per profit & loss account)	2,846.10	2,833.21
Adjustments for items not included	-	-
	(1,168.28)	321.28
Operating Profit before working capital changes	1,677.82	3,154.49
Working capital adjustments: -		
(Increase)/ decrease in current loans and advances	27,426.49	(4,461.48)
(Increase)/ decrease in Trade receivables	(47,443.72)	(30,420.24)
(Increase)/ decrease in inventories	-4,266.32	2,369.28
(Increase)/ decrease in other current assets	-	(50.00)
Increase/ (decrease) in current liabilities	23,241.07	(9,185.02)
Cash generated from operations	635.34	(38,592.97)
Direct Taxes Paid	774.71	703.35
Net cash flow from operating activities (A)	(139.37)	(39,296.32)
CASH FLOW FROM INVESTING ACTIVITIES		
Proceed from sale(purchase) of investments	-	37,226.21
(Increase)/ decrease in capital expenditure	-	-
(Increase)/ decrease in fixed assets	-	-
Net cash flow from investing activities (B)	-	37,226.21
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of equity shares	-	-
Share Application Money received(refund)	-	-
Net cash flow from financing activities (C)	-	-
Net cash flow during the year (A + B + C)	(139.37)	(2,070.11)
Add: Opening cash and cash equivalents	731.42	2,801.53
Closing cash and cash equivalents	592.05	731.42
Components of cash and cash equivalents		
Cash in hand	541.27	12.42
Deposit with banks in current accounts	50.78	719.00
Total cash and cash equivalents	592.05	731.42

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. 128823

Satyendra Sahu
Partner
Membership No.: 128823



Place: Mumbai
Date: 30.05.2023
UDIN: 23403437BGWDLY2205

For and on behalf of the Board of Directors

M Dalmia
Manish Dalmia
Managing Director
DIN-05155708

Vandana Agarwal
Vandana Agarwal
Director
DIN: 02347593

Kalpna Agarwal
Kalpana Agarwal
Company Secretary
PAN: AOLPJ8867R

Shekhar Dodrajka
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. D-215, 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.

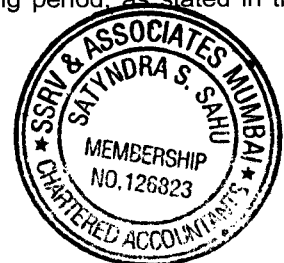
For the year ended 31st March, 2023, the financial statements of the Company have been prepared in compliance with the Indian Accounting Standards (Ind AS) noticed under Section 133 of Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (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, 2023, the Statement of Profit and Loss, the Statement of Cash Flows and the Statement of Changes in Equity for the year ended 31st March, 2023, 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

UDIN : 23403437BGWDLY2205



YAMINI INVESTMENTS COMPANY LTD.

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

accounting policies set out below. The accounting policies have been applied consistently over all the periods presented in these financial statements

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.

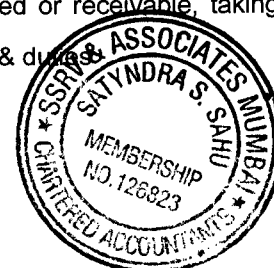
d. Presentation of Financial Statements

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 : 23403437BGWDLY2205



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.

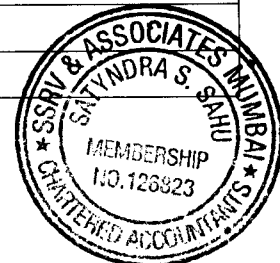
For the purpose of the statement of cash flows, cash and cash equivalents includes cash on hand, term deposits and other short term highly liquid investments, net of bank overdrafts as they are considered an integral part of the Company's cash management. Bank overdrafts are shown within short-term borrowing 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	15
Furniture and fixtures	5

UDIN : 23403437BGWDLY2205



YAMINI INVESTMENTS COMPANY LTD.

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

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.

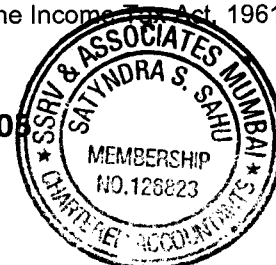
l. Retirement and other employee benefits

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, 1961 enacted in

UDIN : 23403437BGWDLY2205



YAMINI INVESTMENTS COMPANY LTD.

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

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.

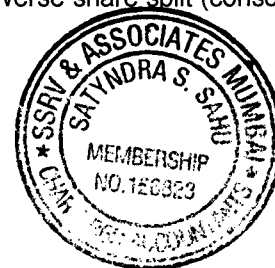
Deferred tax assets and deferred tax liabilities are offset, if a legally enforceable right exists to set off current tax assets against current tax liabilities and deferred tax assets and deferred taxes relate to the same taxable entity and the same taxation authority.

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

UDIN : 23403437BGWDLY2205



YAMINI INVESTMENTS COMPANY LTD.

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

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

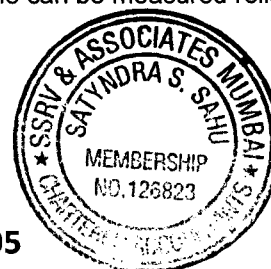
Cash Flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of transaction of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income and expenses associated with investing or financing cash flows. 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 : 23403437BGWDLY2205

YAMINI INVESTMENTS COMPANY LTD.

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

	As at 31st March, 2023	As at 31st March, 2022
(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, 2023	For the year ended 31st March, 2022
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.

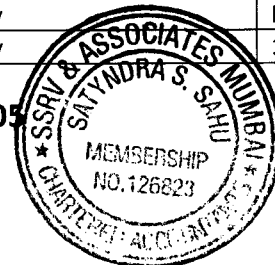
The bank balances in India include both rupee accounts. On a standalone basis, balance in current and deposit accounts stood at Rs. 592045.73/-, as at March 31, 2023.

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.	Mr. Manish Dalmia	Managing Director	Remuneration & Perquisites	Nil
2.	Ms. Vandana Agarwal	Director	Remuneration & Perquisites	3,00,000.00
3.	Ms. Priti Rao	Director	Remuneration & Perquisites	Nil
4.	Mr. SATANAND PANDEY	Director	Remuneration & Perquisites	Nil
5.	Ms. Taniya Rao	Director	Remuneration & Perquisites	Nil
6.	Mr. GIRISH VERMA	Director	Remuneration & Perquisites	Nil
7.	Mr. ShekharDodrajka	Chief Financial Officer	Salary	Nil
8.	Ms. Kalpana Agarwala	Company Secretary	Salary	1,56,000

UDIN : 23403437BGWDLY2205



YAMINI INVESTMENTS COMPANY LTD.

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

u. Event occurring after the date of balance sheet


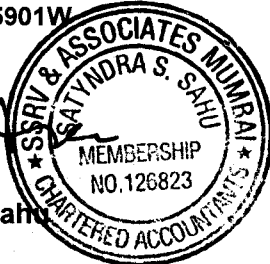
Where material event occurring after the date of the balance sheet are considered up to the date of approval of accounts by the board of director

v. 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.

w. 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

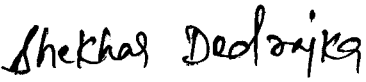
Satyendra Sahu
Partner
Place: Mumbai
DATE: 30.05.2023

For and on behalf of the Board of Directors


Manish Dalmia
Managing Director
DIN-05155708


Vandana Agarwal
Director
DIN-02347593


Kalpana Agarwala
Company Secretary
PAN-AOLPJ8867R


Shekhar Dodrajka
CFO
PAN-ACUPD7524N

UDIN : 23403437BGWDLY2205

YAMINI INVESTMENTS COMPANY LIMITED
(CIN- L67120MH1983PLC029133)

**NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2023
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	Gross block		Addition/ Deletion	Balance as on 31.03.2023	Depreciation Balance as on 31.03.2022	During the year	Balance as on 31.03.2023	WDV balance as on 31.03.2023	Net Block WDV balance as on 31.03.2022
		Balance as on 31.03.2022	Balance as on 31.03.2023							
1	MOBILE	205.34	205.34	0.00	205.34	195.07	0.00	195.07	10.27	10.27
2	COMPUTER & ASSESORIES	1432.70	1432.70	0.00	1432.70	1418.75	0.00	1418.75	13.95	13.95
3	FURNITURE	1862.25	1862.25	0.00	1862.25	1851.78	0.00	1851.78	10.46	10.46
4	AIR CONDITION	415.14	415.14	0.00	415.14	401.90	0.00	401.90	13.24	13.24
5	CCTV	388.40	388.40	0.00	388.40	404.55	0.00	404.55	-16.15	-16.15
6	INVERTER	108.90	108.90	0.00	108.90	107.86	0.00	107.86	1.04	1.04
7	LED TV	168.25	168.25	0.00	168.25	166.64	0.00	166.64	1.61	1.61
8	MICROWAVE OVEN	33.15	33.15	0.00	33.15	34.73	0.00	34.73	-1.58	-1.58
9	RO	28.56	28.56	0.00	28.56	28.29	0.00	28.29	0.27	0.27
10	WATER	69.63	69.63	0.00	69.63	69.60	0.00	69.60	0.03	0.03
	TOTAL	4712.31	4712.31	0.00	4712.31	4679.16	0.00	4679.16	33.15	33.15

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



Satyendra Sahu
Partner
Membership No. 126823

Place: Mumbai
Date: 30.05.2023
UDIN: 23403437BGWDLY2205

Vandana Agarwal
Vandana Agarwal
Director
DIN: 02347593

Kalpana Agarwal
Kalpana Agarwal
Company Secretary
PAN: A0LP18867R

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 at31st March, 2023	As at31st March, 2022
	Rs. In Thousand	Rs. In Thousand
In Unquoted Preference shares		
Investment in 6% non Redeemable Preference share Pankaj Piyush Trade & Investment Ltd	200,000.00	200,000.00
In Unquoted equity shares		
DACE EXIM PRIVATE LIMITED	6,000.00	6,000.00
STARROSE DEALER PRIVATE LIMITED	12,000.00	12,000.00
SUBHLABH INVESTMENT CONSULTANTS PVT LTD	12,000.00	12,000.00
VIGHNAHARTA INFRA DEVELOPERS PRIVATE LIMITED	10,000.00	10,000.00
Total	240,000.00	240,000.00

Note 3: Deffered Tax Assets

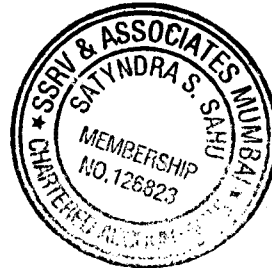
Particulars	As at31st March, 2023	As at31st March, 2022
	Rs. In Thousand	Rs. In Thousand
Transfer from amalgamation	321.12	283.05
Less: Deffered Tax Assets	-	38.07
Total	321.12	321.12

Note 4: Inventories

Particulars	As at31st March, 2023	As at31st March, 2022
	Rs. In Thousand	Rs. In Thousand
Equity Shares	5,545.04	1,278.72
Total	5,545.04	1,278.72

Note 5: Trade Receivables

Particulars	As at31st March, 2023	As at31st March, 2022
	Rs. In Thousand	Rs. In Thousand
Sundry Debtors		
Less than Six Months	77,874.82	30,431.10
Total	77,874.82	30,431.10



YAMINI INVESTMENTS COMPANY LIMITED
Notes forming part of the financial statements

Note 6: Cash and Cash Equivalents

Particulars	As at 31st March, 2023	As at 31st March, 2022
	Rs. In Thousand	Rs. In Thousand
Balances with banks		
In current accounts	50.78	719.00
Cash in hand	541.27	12.42
Total	592.05	731.42

Note 7: Short Term Loans and Advances

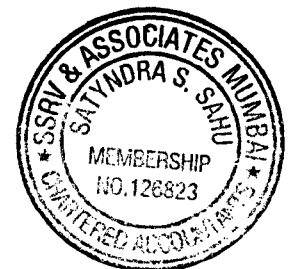
Particulars	As at 31st March, 2023	As at 31st March, 2022
	Rs. In Thousand	Rs. In Thousand
Loans to Others	374,849.71	400,916.65
Advance to Others	-	-
Tax Deducted at Sources	1,655.35	3,014.90
Total	376,505.06	403,931.54

Note 8: Other Current Assets

Particulars	As at 31st March, 2023	As at 31st March, 2022
	Rs. In Thousand	Rs. In Thousand
Rent Security Deposits	156.70	156.70
IT Demand Paid	947.18	947.18
Total	1,103.88	1,103.88

Note 10: Reserves & Surplus

Particulars	As at 31st March, 2023	As at 31st March, 2022
	Rs. In Thousand	Rs. In Thousand
(a) Securities premium account		
Opening balance	130,831.60	130,831.60
Add : Premium on shares issued during the year	-	-
	130,831.60	130,831.60
Less : Utilised during the year for:	-	-
Closing balance	130,831.60	130,831.60
(b) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	16,213.34	14,116.77
Add: Profit / (Loss) for the year	2,106.12	2,096.57
Less: Excess Provision Adjusted	1,168.24	-
Closing balance	17,151.22	16,213.34
Total	147,982.82	147,044.94



YAMINI INVESTMENTS COMPANY LIMITED
Notes forming part of the financial statements

Note 9: Share capital

Particulars	Rs. In Thousand		Rs. In Thousand	
	Mar-23		Mar-22	
	Number of shares	Amount	Number of shares	Amount
(a) Authorised				
Equity shares of Rs. 1/- each with voting rights	658,820,000	658,820.00	658,820,000	658,820.00
	658,820,000	658,820.00	658,820,000	658,820.00
(b) Issued				
Equity shares of Rs. 1/- each with voting rights	525,726,400	525,726.40	525,726,400	525,726.40
	525,726,400	525,726.40	525,726,400	525,726.40
(c) Subscribed and fully paid up				
Equity shares of Rs. 1/- each with voting rights	525,726,400	525,726.40	525,726,400	525,726.40
Total	525,726,400	525,726.40	525,726,400	525,726.40

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	Rs. In Thousand		Rs. In Thousand	
	Opening Balance	Fresh Issue	Other Changes	Closing Balance
Issued, Subscribed and Fully Paid-up				
<i>Equity shares with voting rights</i>				
- Number of shares	525,726,400	-	-	525,726,400
- Amount (Rs.)	525,726.40	-	-	525,726.40
- Number of shares	525,726,400	-	-	525,726,400
- Amount (Rs.)	525,726.40	-	-	525,726.40

(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-23	Mar-22	Mar-23	Mar-22
NA				

Statement of changes in equity for the year ended March 31, 2023

Equity shares of Re. 1 each issued, subscribed and fully paid	Mar-23		Mar-22	
	Number	Value	Number	Value
Balance at the beginning of the year	525,726,400	525,726.40	525,726,400	525,726.40
Changes during the year	-	-	-	-
Balance at the end of the year	525,726,400	525,726.40	525,726,400	525,726.40

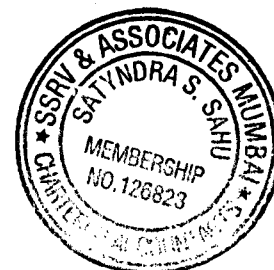
Shares held by promoters at the end of the year 31st March 2023				
Sr. No.	Promoter Name	No. of Shares**	% of total shares**	% Change during the year***
1	VANDANA AGARAWAL	285,500	0.05	-
2	MADHUR BUILDCON PRIVATE LIMITED	8,960,000	1.70	-1.90
3	SURBHI INFRAPROJECT PRIVATE LIMITED	100,000	0.02	-
	Total	9,345,500.00	1.78	-

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***
	VANDANA AGARAWAL	285,500	0.05	-
	MADHUR BUILDCON PRIVATE LIMITED	18,960,000	3.61	-
	SURBHI INFRAPROJECT PRIVATE LIMITED	100,000	0.02	-
	Total	19,345,500.00	3.68	-

*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



YAMINI INVESTMENTS COMPANY LIMITED
Notes forming part of the financial statements

Note 11: Trade Payable

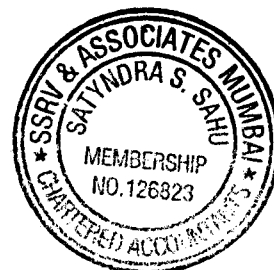
Particulars	As at31st March, 2023 Rs. In Thousand	As at31st March, 2022 Rs. In Thousand
Audit Fees Payable	48.60	45.00
Sundry Creditors	26,932.55	3,692.24
Total	26,981.15	3,737.24

Note 12: Other Current Liabilities

Particulars	As at31st March, 2023 Rs. In Thousand	As at31st March, 2022 Rs. In Thousand
GST Input Tax Credit		
CGST	(215.75)	(146.34)
SGST	(215.75)	(146.34)
IGST	(4.76)	(4.53)
TDS Payable	14.37	10.17
Other Liabilities	966.63	834.68
Total	544.75	547.64

Note 13: Short Term Provisions

Particulars	As at31st March, 2023 Rs. In Thousand	As at31st March, 2022 Rs. In Thousand
Provision for Income Tax	774.71	703.35
Add: During the year	739.98	774.71
Less: paid/adjusted	774.71	703.35
Total	739.98	774.71



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	For the year ended 31st
	March, 2023	March, 2022
Sale of Shares	31,875.00	30,431.10
Interest Received	20,625.68	20,751.29
Profit on Sale of Shares	11,416.33	200.00
Total	63,917.01	51,382.39

Note 15: Other Income

Particulars	For the year ended 31st	For the year ended 31st
	March, 2023	March, 2022
	Interest on Income Tax Refund	13.84
Total	13.84	-

Note 16: Purchase of Stock in Trade

Particulars	For the year ended 31st	For the year ended 31st
	March, 2023	March, 2022
	Purchase of Shares	56,416.84
Total	56,416.84	41,876.00

Note 17: Changes in Inventories

Particulars	For the year ended 31st	For the year ended 31st
	March, 2023	March, 2022
	Opening Stock	1,278.72
Less: Closing Stock	5,545.04	1,278.72
Total	-4,266.32	2,369.28

Note 18: Employee Benefit Expenses

Particulars	For the year ended 31st	For the year ended 31st
	March, 2023	March, 2022
	Salaries & Wages	1,153.57
Total	1,153.57	1,531.87

Note 19: Payment To Auditors

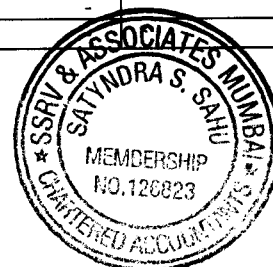
Particulars	For the year ended 31st	For the year ended 31st
	March, 2023	March, 2022
	As Statutory Audit Fees	56.70
Total	56.70	45.00

Note 20: Finance Cost

Particulars	For the year ended 31st	For the year ended 31st
	March, 2023	March, 2022
	Bank Charges	1.90
Total	1.90	1.90

Note 21: Depreciation and amortisations

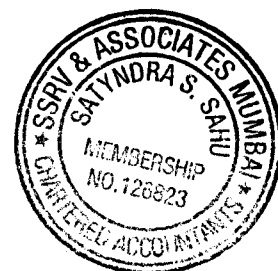
Particulars	For the year ended 31st	For the year ended 31st
	March, 2023	March, 2022
	Depreciation Expenses & Preliminary expenditure w/off	-
Total	-	321.28



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, 2023	March, 2022
Advertisement Expenses	34.34	59.29
AGM Conduct Exp.	-	15.00
Business Promotion Expenses	26.45	20.00
Demat Charges	3.56	2.50
Depository Fees	771.67	164.86
Director Remuneration	300.00	500.00
Electricity Expenses	12.30	25.65
Filing Fees & Subscription	44.35	20.40
Listing and Depository Fee	300.00	300.00
Bad debt	5,330.87	-
Misc Expenses	5.10	21.59
General Expenses	12.68	3.34
Printing & Stationary Expenses	32.10	22.65
Professional Charges	305.39	603.15
Rent Expenses	434.00	312.38
Rounded Off	-	-0.01
SEBI fees	29.00	270.00
Telephone Expenses	15.44	21.67
Travelling and Conveyance Expenses	48.32	31.87
Website Maintenance	16.50	9.50
	7,722.06	2,403.85



YAMINI INVESTMENTS COMPANY LIMITED
(CIN- L67120MH1983PLC029133)
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2023
AND STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED ON THAT DATE

Additional Disclosure Requirements - Schedule III & CARO 2020

Share Capital

Rs. In thousand

Shares held by promoters at the end of the year 31st March 2023				
Sr. No.	Promoter Name	No. of Shares	% of total shares	% Change during the year
1	VANDANA AGARAWAL	285,500	0.05	0
2	MADHUR BUILDCON PRIVATE LIMITED	8,960,000	1.70	-1.91
3	SURBHI INFRAPROJECT PRIVATE LIMITED	100,000	0.02	0
	Total	9,345,500	1.77	0

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***
	VANDANA AGARAWAL	285,500	0.05	0
	MADHUR BUILDCON PRIVATE LIMITED	18,960,000	3.61	0
	SURBHI INFRAPROJECT PRIVATE LIMITED	100,000	0.02	0
	Total	19,345,500	3.68	0

Trade Payables - Ageing Disclosures

Trade Payables ageing schedule: As at 31st March, 2023

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	-	-	-	-	-
(ii) Others	26,681.19	0.00	300.00	0.00	26,981.19
(iii) Disputed dues- MSME	0.00	0.00	0.00	0.00	0.00
(iv) Disputed dues - Others	0.00	0.00	0.00	0.00	0.00

Trade Payables ageing schedule: As at 31st March, 2022

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	0.00	0.00	0.00	0.00	0.00
(ii) Others	3,376.79	300.00	0.00	0.00	3,676.79
(iii) Disputed dues- MSME	0.00	0.00	0.00	0.00	0.00
(iv) Disputed dues - Others	-	-	-	-	-

Trade Payables - MSME Disclosures : NA

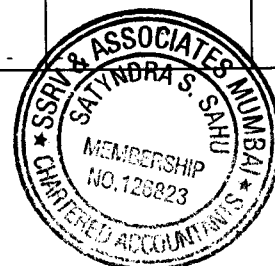
Trade Receivables- Ageing Disclosures

Trade Receivables ageing schedule as at 31st March, 2023

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables - considered good		17,968.72	59,906.10	-	-	77,874.82

Trade Receivables ageing schedule as at 31st March, 2022

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables - considered good	30,431.10	-	-	-	-	30,431.10



Borrowed Funds Utilisation : NA

Relaisable Value of Assets (Non-Current) - Opinion of Board

W. If, in the opinion of the Board, any of the assets other than 10[Property, Plant and Equipment36[Intangible assets]] and non-current investments do not have a value on realisation in the ordinary course of business at least equal to the amount at which they are stated, the fact that the Board is of that opinion, shall be stated.

IV.Additional Regulatory Info

Title deeds of Immovable Property not held in name of the Company : NA

Loans & Advances to Related Parties : NA

Capital WIP / Intangible Assets under Developments

(iv) & (v) **Capital-Work-in Progress (CWIP) / Intangible assets under development (ITAUD) : NA**

Details of Benami Property held : NA

Comments on details submitted to Banks & reconciliation thereof -

- (vii) **Where the Company has borrowings from banks or financial institutions on the basis of security of current assets, it shall disclose the following:-**
- (a) whether quarterly returns or statements of current assets filed by the Company with banks or financial institutions are in agreement with the books of accounts.
- (b) if not, summary of reconciliation and reasons of material discrepancies, if any to be adequately disclosed.

(viii) **Wilful Defaulter : NA**

(ix) **Relationship with sruck off companies : NA**

(x) **Registration of charges or satisfaction with Registrar of Companies**

Where any charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period, details and reasons thereof shall be disclosed.

(xi) **Compliance with number of layers of companies : NA**

(xii) **Following Ratios to be disclosed:- ATTACHED**

(xiii) **Compliance with approved Scheme(s) of Arrangements : NA**

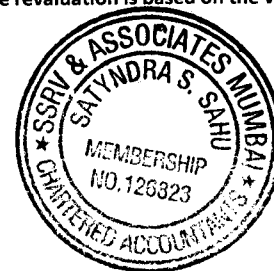
(xiv) **Utilisation of Borrowed funds and share premium: NA**

Property, Plant & Equipments & Intangible Assets - Revaluation

IV.Additional Regulatory Info

Where the Company has revalued its Property, Plant and Equipment, the company shall disclose as to whether the revaluation is based on the valuation by

- (ii) a registered valuer as defined under rule 2 of the Companies (Registered Valuers and Valuation) Rules,2017



YAMINI INVESTMENTS COMPANY LIMITED

Notes to Financial Statements for the year ended 31st March,2023

Note : Calculation of Important Financial Ratios			
Particulars		2022-23	2021-22
1) Current Ratio			
<u>Current Assets</u>			
Cash & Cash Equivalents		592.05	731.42
Other Current Assets		1,103.88	1,103.88
Trade Receivables		77,874.82	30,431.10
	Total	79,570.74	32,266.40
<u>Current Liabilities</u>			
Other Current Liabilities		544.75	547.64
Trade Payables		26,981.15	3,737.24
	Total	27,525.90	4,284.88
	Current Ratio	2.89	7.53

Remarks:

2) Debt Equity Ratio: no debt

3) Debt Service Coverage Ratio

4) Return on Equity Ratio			
<u>Net Income</u>			
Profit after Tax		2,106.12	2,096.57
		-	-
<u>Shareholder's Equity</u>			
Equity Share Capital		525,726.40	525,726.40
Reserves & Surplus		147,982.82	147,044.94
	Total	673,709.22	672,771.34
	Return on Equity Ratio	0.0031	0.0031

5) Inventory Turnover Ratio

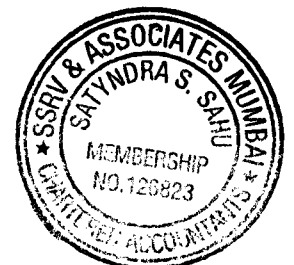
COGS		56,416.84	41,876.00
<u>Average Inventory</u>		3,411.88	2,463.36
Inventory Turnover Ratio		16.54	17.00

6) Trade Receivables Turnover Ratio

Net credit Sales		59,906.10	30,431.10
<u>Average Receivables</u>			
Average account receivables		77,874.82	30,431.10
Trade Receivable Turnover Ratio		0.77	1.00

7) Trade Payables Turnover Ratio

Net credit Purchase		17,968.70	-
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	<u>Average Payables</u>		
	Average account payables	26,981.15	-
	Trade Payable Turnover Ratio	0.67	-

8) Net Capital Turnover Ratio			
	Net Annual Sales	63,917.01	51,382.39
	<u>Total Assets</u>		
	Assets	701,975.10	677,830.93
		701,975.10	677,830.93
	Net Capital Turnover Ratio	0.09	0.08

Remarks:

9) Net Profit Ratio			
	Net Profit after Tax	2,106.12	2,096.57
		-	-
	Revenue	63,930.85	51,382.39
	Net Profit Ratio	3.29	4.08

Remarks:

10) Return on Capital Employed			
	<u>Earnings Before Interest and Tax</u>		
	Profit after Tax	2,106.12	2,096.57
	Add: Interest	-	-
	Add: Tax	739.98	774.71
		Total	2,846.10
			2,871.28
	<u>Capital Employed</u>		
	Total Assets	701,975.10	677,830.93
	Less: Current Liabilities	27,525.90	4,284.88
		674,449.20	673,546.05
	Return on Capital Employed	0.0042	0.0043

Remarks:

11) Return on Investment

