



# YAMINI INVESTMENTS COMPANY LTD.

(CIN: L67120MH1983PLC029133)

Regd. Off.: E-210, CRYSTAL PLAZA, OPP. INFINITY MALL, NEW LINK ROAD, ANDHERI (W), MUMBAI- 400 053

Tel.: 022-40164455; E-mail ID: [yaminiinvestments@gmail.com](mailto:yaminiinvestments@gmail.com); Website: [www.yaminiinvestments.com](http://www.yaminiinvestments.com)

Date: 12/11/2020

To,  
Department of Corporate Services,  
Bombay Stock Exchange,  
Ground Floor, P.J. Towers,  
Dalal Street Fort, Mumbai-400001

**BSE Scrip Code: 511012: Scrip Id: YAMNINV**

**Subject: Outcome of Board Meeting held on 12<sup>th</sup> November, 2020**

Dear Sir/Madam,

We are pleased to inform you that the Meeting of the Board of Directors of **Yamini Investments Company Limited** was held on **Thursday, 12<sup>th</sup> Nov, 2020 at 4:30 P.M. at the Registered Office of the Company situated at E - 210, Crystal Plaza, New Link Road, Opp. Infiniti Mall, Andheri (West), Mumbai- 400053**, The Board discussed and approved following:

1. The Standalone Unaudited Financial Results for the Quarter and Half Year ended September 30, 2020 Pursuant to Regulation 33 of SEBI (LODR) Regulation, 2015.
2. Adopt the Limited Review Report on the Standalone Unaudited Financial Results for the Quarter and Half Year ended September 30, 2020.

The aforesaid Board Meeting commenced at 4:30 P.M. and concluded at 05:05 P.M.

Please take the same on your record and acknowledge the receipt of the same.

Thanking You.

Yours Faithfully,  
For **YAMINI INVESTMENTS COMPANY LIMITED**

Sd/-  
**Alkesh Patidar**  
Company Secretary

## YAMINI INVESTMENTS COMPANY LIMITED

CIN: L67120MH1983PLC029133

Registered office: E - 210, Crystal Plaza, New Link Road, Opp. Infiniti Mall, Andheri (West), Mumbai- 400053

Statement of Unaudited Financial Result for the Quarter and Half Year ended 30th Sep, 2020

(Rupees in Lakh except EPS)

Particulars	Quarter ended			Half year ended		Year ended
	30-09-2020	30-06-2020	30-09-2019	30-09-2020	30-09-2019	31-03-2020
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Revenue From Operations	-	-	39.34	-	39.34	267.03
II Other Income	17.45	7.85	10.82	25.30	28.87	181.62
III Total Income (I+II)	<b>17.45</b>	<b>7.85</b>	<b>50.16</b>	<b>25.30</b>	<b>68.21</b>	<b>448.65</b>
IV <b>EXPENSES</b>						
Cost of materials consumed		-				-
Purchases of Stock-in-Trade	-	-	-	-	-	344.30
Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	-	-	14.76	-	14.76	14.76
Employee benefits expense	3.43	2.41	3.93	5.84	7.11	17.56
Finance costs	-	-	-	-	-	-
Depreciation and amortization expense	0.80	0.80	1.29	1.60	2.57	5.14
Other expenses	2.32	6.11	3.95	8.43	10.01	41.71
Total expenses (IV)	<b>6.55</b>	<b>9.32</b>	<b>23.93</b>	<b>15.87</b>	<b>34.45</b>	<b>423.47</b>
V Profit/(loss) before exceptional items and tax (I- IV)	10.90	(1.47)	26.23	9.43	33.76	25.18
VI Exceptional Items	-	-	-			-
VII Profit/(loss) before tax (V-VI)	10.90	(1.47)	26.23	9.43	33.76	25.18
VIII Tax expense:						
(1) Current tax	2.83	-	6.82	2.83	8.77	4.81
(2) Deferred tax	-	-	-			-
IX Profit (Loss) for the period from continuing operations (VII-VIII)	8.07	(1.47)	19.41	6.60	24.99	20.37
X Profit/(loss) from discontinued operations		-	-			
XI Tax expense of discontinued operations		-	-			
XII Profit/(loss) from Discontinued operations (after tax) (X-XI)	8.07	(1.47)	19.41	6.60	24.99	20.37
XIII Profit/(loss) for the period (IX+XII)	8.07	(1.47)	19.41	6.60	24.99	20.37
XIV Other Comprehensive Income						
A (i) Items that will not be reclassified to profit or loss	-	-	-			-
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-			-
B (i) Items that will be reclassified to profit or loss	-	-	-			-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-			-
XV Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	8.07	(1.47)	19.41	6.60	24.99	20.37
XVI Earnings per equity share (for continuing operation):						
(1) Basic	0.01598	(0.00291)	0.03844	0.01307	0.04949	0.04034
(2) Diluted	0.01598	(0.00291)	0.03844	0.01307	0.04949	0.04034
XVII Earnings per equity share (for discontinued operation):						
(1) Basic	-	-	-			-
(2) Diluted	-	-	-			-
XVIII Earnings per equity share(for discontinued & continuing operations)						
(1) Basic	-	-	-			-
(2) Diluted	-	-	-			-

Yamini Investments Company Limited

Vandana Agarwal  
Whole Time Director

Note:

1. The above Unaudited financial results were reviewed by Audit Committee and approved by the Board of Directors in their meeting held on 12th November, 2020.
2. The previous period figures have been regrouped wherever necessary.
3. The Statutory auditors of the Company have carried out a "Auditor Report" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.
4. The Company has adopted Indian Accounting standards (Ind AS) with effect from 01st April, 2017 and accordingly, the above results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 prescribed under Section 133 of the Companies Act, 2013.
5. The above results for the quarter & half year ended 30th Sep,2020 along with Auditor Report has been approved by the Board of Directors of the Company.
6. Note on Impact of COVID-19

The World Health Organisation (WHO) declared the novel Coronavirus (COVID-19) outbreak a global pandemic on March 11,2020. Consequent to this, Government of India had declared lockdown on March 23, 2020 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 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.

Place: Mumbai  
Date: 12/11/2020

For and behalf of Board  
Yamini Investments Company Ltd.

Yamini Investments Company Limited

*Vandana Agarwal*

Whole Time Director

**Vandana Agarwal**  
Whole Time Director  
DIN No. 02347593

Statement of Assets and Liabilities for Company		
(Rs. in Lakh)		
Standalone / Consolidated Statement of Assets and Liabilities  Particulars	As at 30th Sep 2020	As at 31st Mar 2020
	(Unaudited)	(Audited)
<b>ASSET</b>		
<b>Non-current assets</b>		
(a) Property, plant and equipment	5.15	6.76
(b) Capital work-in -progress		
( C ) Goodwill		
(c) other Intangible assets		
(d) Intangible assets under development		
(e) Investments in subsidiary, joint ventures and associate		
(f) Non- current Financial Assets		
(i) Non-current Investments		
(ii) Non-current Trade receivables		
(iii) Non-current Loans		
(iv) Other Non-current financial assests		
<b>Total non-current financial assets</b>	5.15	6.76
(g) Deferred tax assets (net)	2.62	2.62
(h) Other non-current assets		
<b>Total non-current assets</b>	<b>7.77</b>	<b>9.38</b>
<b>Current Assets</b>		
(a) Inventories	36.48	36.48
(b) Current financial assets		
(i) Current Investments	3233.44	3233.44
(ii) Trade receivables	149.23	216.63
(iii) Cash and cash equivalents	1.07	1.81
(iv) Bank Balance other than cash and cahs equivalents	0.54	0.77
(v) Current Loans & Advances	3300.40	3313.21
(vi) Other corrent financial assets	13.40	4.92
<b>Total current financial assets</b>	<b>6734.56</b>	<b>6807.26</b>
( c ) Current tax assets (net)		
(d) Other current financial assets		
<b>Total Current assets</b>	<b>6734.56</b>	<b>6807.26</b>
Non-current assets classified as held for sale Regulatory deferral account debit balance and related deferred tax Assets		
<b>Total Assets</b>	<b>6742.33</b>	<b>6816.64</b>
<b>B EQUITY AND LIABILITIES</b>		
<b>1 EQUITY</b>		
<b>Equity attributable to owner of parent</b>		
(a) Equity share Capital	5257.26	5257.26
(b) Other equity	1436.66	1430.06
<b>Total Equity attributable to owner of parent</b>	<b>6693.92</b>	<b>6687.32</b>
(c ) Non controlling interest		
<b>Total Equity</b>	<b>6693.92</b>	<b>6687.32</b>
<b>2 LIABILITIES</b>		
<b>Non-current liabilites</b>		
<b>(a) Non-current financial liabilites</b>		
(i) Borrowings		
(ii) Trade Payables		
(iii) Other non-current financial liabilities		
<b>Total non-current liabilities</b>	<b>0.00</b>	<b>0.00</b>
(b) Provisions		
(c ) Deferred tax liabilities (net)		
(d) Deferred government grants		
(e) Other non-current liabilities		
<b>Total non-current liabilities</b>	<b>0.00</b>	<b>0.00</b>
<b>3 Current liabilities</b>		
<b>(a) Current Financial liabilities</b>		
(i) Borrowings		
(ii) Trade payabels	33.03	120.13
(iii) Other current financial liabilities		
<b>Total current financial liabilities</b>	<b>33.03</b>	<b>120.13</b>
(b) Other current liabilited	6.00	2.64
(c ) provisions	9.38	6.55
(e) Current tax liabilities (Net)		
(f) Deferred government grants		
<b>Total current liabilities</b>	<b>15.38</b>	<b>9.19</b>
Liabilities directly associated with assets in disposal group classied as held 4 for sale		
5 Regulatory deferral account credit balance and related deferred tax liability		
<b>Total liabilities</b>	<b>48.41</b>	<b>129.32</b>
<b>Total Equity and Liabilities</b>	<b>6742.33</b>	<b>6816.64</b>

## CASH FLOW STATEMENT

	For the year ended 30th Sep 2020 (Rupees)	For the year ended 30th Sep 2019 (Rupees)
<b><u>CASH FLOW FROM OPERATING ACTIVITIES</u></b>		
Net profit before tax and after extra- ordinary items (As per profit & loss account)	9.43	33.76
Adjustments for items not included	1.60	2.56
	-	-
<b><u>Operating Profit before working capital changes</u></b>	11.03	36.32
<b><u>Working capital adjustments: -</u></b>		
(Increase)/ decrease in current loans and advances	(100.84)	19.37
(Increase)/ decrease in Trade receivables	89.73	38.13
(Increase)/ decrease in Other Current Assets	(11.97)	
(Increase)/ decrease in inventories	-	14.76
Increase/ (decrease) in secured or unsecured loans	-	-
Increase/ (decrease) in current liabilities	31.82	(132.73)
<b><u>Cash generated from operations</u></b>	19.77	(24.15)
Direct Taxes Paid	23.56	
<b>Net cash flow from operating activities (A)</b>	<b>(3.79)</b>	<b>(24.15)</b>
<b><u>CASH FLOW FROM INVESTING ACTIVITIES</u></b>		
Proceed from sale(purchase) of investments	-	-
(Increase)/decrease in capital expenditure	-	-
(Increase)/decrease in fixed assets	-	-
<b>Net cash flow from investing activities (B)</b>	<b>-</b>	<b>-</b>
<b><u>CASH FLOW FROM FINANCING ACTIVITIES</u></b>		
Proceeds from issue of equity shares	-	-
Share Application Money received(refund)	-	-
<b>Net cash flow from financing activities (C)</b>	<b>-</b>	<b>-</b>
<b>Net cash flow during the year (A + B + C)</b>	<b>(3.79)</b>	<b>(24.15)</b>
Add: Opening cash and cash equivalents	5.40	29.55
<b>Closing cash and cash equivalents</b>	<b>1.61</b>	<b>5.40</b>
<b>Components of cash and cash equivalents</b>		
Cash in hand	1.07	2.11
Deposit with banks in current accounts	0.54	3.29
<b>Toal cash and cash equivalents</b>	<b>1.61</b>	<b>5.40</b>
	-0.00	-0.00

Yamini Investments Company Limited

*Vandana Agarwal*  
Whole Time Director



## LIMITED REVIEW REPORT

Independent Auditors Review Report on Standalone Quarterly Financial Results and Year to date results of the Company pursuant to Regulation 33 and Regulation 52 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

Review Report to  
**The Board of Directors.**  
**YAMINI INVESTMENTS COMPANY LTD.**  
**E-210, CRYSTAL PLAZA,**  
**OPP- INFINTY MALL NEW LINK ROAD,**  
**ANDHERI (WEST) MUMBAI- 400053**

1. We have reviewed the accompanying Statement of unaudited financial results of **YAMINI INVESTMENTS COMPANY LTD** (hereinafter referred to as the Company') and its share of the net profit after tax and total comprehensive income for the quarter ended 30 September 2020 (the 'Statement'), being submitted by the company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Listing Regulations').
2. This Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.  
  
We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.
4. Based on our review conducted and procedures performed as stated in paragraph 3 above nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing

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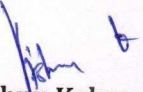
Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in Accordance with applicable Accounting Standards i.e. Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act,2013 and SEBI Circulars CIR/CFD/CMD/15/2015 dated 30th November 2015 and CIR/CFD/FAC/62/2016 dated 5th July 2016 and other recognized accounting practices and policies, has not disclosed theInformation required to be disclosed in terms of Regulation 33 and Regulation 52 of theSEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including themanner in which it is to be disclosed, or that it contains any material misstatement.

**For SSRV& Associates**

Chartered Accountant

FRN: 135901W

  
**Vishnu Kabra**

Partner

M.No:-403437

Place: Mumbai

Date:12/11/2020

