



# YASHRAJ CONTAINEURS LTD.

**Registered Office :** Madhav Niwas CHSL., Flat No. B-1A, 1<sup>st</sup> floor, Natakwala Lane,  
Opp. S V Road, Borivali (West), Mumbai - 400 092. Phone : +91-22-2806 9097  
Email : yashraj\_bom@rediffmail.com # Website : www.barrelpeople.com

**CIN NO : L28120MH1993PLCO73160**



## Statement of Standalone Unaudited Financial Results for the Quarter & Nine months Ended 31st December, 2024

							Rs. in Lacs
S.No	Particulars	Quarter ended 31-12-2024	Quarter ended 30-09-2024	Quarter ended 31-12-2023	Nine Months Ended 31-12-2024	Nine Months Ended 31-12-2023	Year ended 31-03-2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited*
1	Total revenue from Operations	-	-	33.72	35.11	142.80	197.17
2	Net Profit/(Loss) for the period (before Tax, Exceptional)	(22.93)	39.60	(125.20)	65.23	(446.34)	(588.65)
3	Net Profit/(Loss) for the period before Tax, (after Exceptional)	(22.93)	39.60	(125.20)	65.23	(446.34)	(588.65)
4	Net Profit/(Loss) for the period after Tax (after Exceptional)	(22.93)	39.60	(125.20)	65.23	(446.34)	(584.78)
5	Total Comprehensive income for the period (comprising Profit/(Loss) for the period (after Tax) and other Comprehensive Income (after tax)	(21.80)	40.98	(123.46)	67.92	(443.42)	(551.54)
6	Equity Share capital	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00
7	Other Equity	(10,078.35)	(10,056.54)	(10,038.14)	(10,078.35)	(10,038.14)	(10,146.27)
8	Earning per share (of Rs.10/- each) (not annualized)						
	1. Basic	(0.13)	0.23	(0.74)	0.38	(2.63)	(3.44)
	2. Diluted	(0.13)	0.23	(0.74)	0.38	(2.63)	(3.44)

### Notes:

- a) The Financial Results have been reviewed by the Audit Committee and approved by the Board of at its meeting held on 01st April, 2025. The Auditors of the Company have carried out Limited Review of the Unaudited Financial Results for the Quarter & Nine Months Ended 31.12.2024.



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- b) The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on the websites (www.bseindia.com and Company's Website ([www.barrelpeople.com](http://www.barrelpeople.com)))

Place : Mumbai  
Date : 01<sup>st</sup> April, 2025

For **YASHRAJ CONTAINEURS LIMITED**

JAYESH

VINODRAI VALIA

(MR. JAYESH V VALIA)

SUSPENDED DIRECTOR

Digitally signed by JAYESH  
VINODRAI VALIA  
Date: 2025.04.01 19:06:47  
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UNAUDITED FINANCIAL RESULTS							
FOR THE QUARTER & NINE MONTHS ENDED 31 <sup>ST</sup> DECEMBER, 2024							
Rs. in Lacs							
Part I -Statement of Standalone Unaudited Financial Results for the Quarter & Nine Months Ended 31 <sup>st</sup> December, 2024							
Sr.No.	Particulars	Quarter ended 31-12-2024	Quarter ended 30-09-2024	Quarter ended 31-12-2023	Nine Months Ended 31-12-2024	Nine Months Ended 31-12-2023	Year ended 31-03-2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited*
	<b>Income</b>						
I	Revenue from Operations	-		33.72	35.11	142.80	197.17
II	Other Income	2.57	74.32	97.19	173.72	289.90	354.82
III	<b>Total Income</b>	2.57	74.32	130.91	208.83	432.69	551.99
2	<b>Expenses</b>						
	a) Cost of Materials Consumed	-	-	32.96	32.27	135.52	186.92
	b) Purchase of Stock in Trade	-	-	-	-	-	-
	c) Change in inventories of finished goods , work in progress & stock in trade.	-	-	-	-	-	-
	d. Employee benefit expenses	12.19	12.02	48.88	58.62	192.67	233.30
	e. Finance Cost	0.67	0.01	161.08	0.02	480.77	582.64
	f. Depreciation & amortisation expense	5.81	5.81	6.48	17.43	19.44	25.91
	g. Other expenditure	8.17	16.88	6.71	35.25	50.64	111.87
IV	<b>Total Expenses</b>	25.50	34.72	256.11	143.60	879.03	1,140.64
V	Profit/(loss) before Exceptional Items & Tax (III -IV)	(22.93)	39.60	(125.20)	65.23	(446.34)	(588.65)
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(loss) before Tax (V-VI)	(22.93)	39.60	(125.20)	65.23	(446.34)	(588.65)



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VIII	<b>Tax Expense</b>						
	a) Current Tax	-	-	-	-	-	-
	b) Deferred Tax	-	-	-	-	-	(3.86)
IX	Profit/(Loss) for the period from Continuing Operations (VII-VII)	(22.93)	39.60	(125.20)	65.23	(446.34)	(584.78)
X	Profit/(Loss) from discontinued operations before tax	-	-	-	-	-	-
XI	Tax Expense of discontinued operations	-	-	-	-	-	-
XII	Profit/(Loss) from discontinued operations after tax (X-XI)	-	-	-	-	-	-
XIII	Profit/(Loss) for the period (IX+XII)	(22.93)	39.60	(125.20)	65.23	(446.34)	(584.78)
XIV	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	1.13	1.38	1.74	2.69	2.92	33.24
	(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)	(21.80)	40.98	(123.46)	67.92	(443.42)	(551.54)
XVI	Earnings per equity Share (for continuing operation):						
	(1) Basic (In ₹)	(0.13)	0.23	(0.74)	0.38	(2.63)	(3.44)
	(2) Diluted (In ₹)	(0.13)	0.23	(0.74)	0.38	(2.63)	(3.44)



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XVII	Earnings per equity Share (for discontinued operation):						
	(1) Basic (In ₹)	-	-	-	-	-	-
	(2) Diluted (In ₹)	-	-	-	-	-	-
XVIII	Earnings per equity Share (for discontinued & continuing operations):						
	(1) Basic (In ₹)	(0.13)	0.23	(0.74)	0.38	(2.63)	(3.44)
	(2) Diluted (In ₹)	(0.13)	0.23	(0.74)	0.38	(2.63)	(3.44)

## See accompanying notes to the financial statements:

### Notes:-

1. The Hon'ble National Company Law Tribunal ("NCLT"), Mumbai Bench, vide its order dated 22nd February, 2024 ("NCLT Order") admitted company petition (CP) no. 533/IBC/MB/2023 filed by Yashraj Containeurs Limited ("YCL" or "corporate applicant") for initiation of Corporate Insolvency Resolution Process ("CIRP") against the Company u/s 10 of the Insolvency and Bankruptcy Code, 2016 ("the Code"). The Hon'ble NCLT has confirmed appointment of Mr. Ajit Kumar (Regn no: IBBI/IPA-003/IP-N00062/2017-18/10548) as Resolution Professional. As per the provisions of the Code, powers of the Board of Directors are vested with the Resolution Professional.
2. As per the Code, it is required that the company be managed as a "going concern" during the CIRP. The future prospects of the company would be determined on the completion of CIRP. In view of these facts, the financial statements have been prepared on "going concern" basis.
3. The Unaudited Standalone financial results of the Company for the quarter & nine months ended December 31, 2024 have been prepared in accordance with the Indian Accounting Standards ("Ind As") as prescribed under section 133 of the Companies Act, 2013 read with the Companies (India Accounting Standards) Rules, 2015, as ammended.
4. The above Unaudited standalone financial results of the Company for the quarter & nine months ended December 31, 2024 have been reviewed by the Audit Committee on 01st April , 2025 and thereafter approved by the Board of Directors at their meeting held on 01st April, 2025.
5. The Company has adopted Ind AS 116 "Leases" effective April 01, 2019, using modified retrospective method. The Company has applied the standard to all its leases with the cumulative impact recognized on the date of initial application i.e. April 01, 2019.
6. Complaints lying pending as on 31-12-24 - NIL.
7. Complaints Received during the year - NIL
8. Complaints disposed off during the year -NIL
9. Complaints lying unsolved as on 31.12.2024 - NIL
10. The Provision of Rent Income of this quarter are booked and is adjusted against the Advance Rent Paid by the Lessee.





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11. The Statutory Auditor have submitted Limited Review Report on the above Unaudited Financial Results for Quarter & Nine Months ended 31st December'2024.
12. The figures of the previous periods have been regrouped wherever necessary to conform to the current period presentation.

Taken On Record

Mr. Ajit Kumar

Resolution Professional for Yashraj Containeurs Limited

FOR YASHRAJ CONTAINEURS LIMITED

JAYESH  
VINODRAI VALIA

Digitally signed by  
JAYESH VINODRAI VALIA  
Date: 2025.04.01  
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(MR. JAYESH V VALIA)

SUSPENDED DIRECTOR  
(DIN:01117247)

**IBBI Reg. No.** IBBI/PA-003/IP-  
N00062/2017-18/10548

PLACE :- MUMBAI

DATE :- 01-04-2025



*Satya Prakash Natani & Co.*

CHARTERED ACCOUNTANTS

CA SATYA PRAKASH NATANI  
DISA(ICAI),FAFD

CA SANGEETA PAREKH

CA SURESHKUMAR YADAV

CA ARCHANA JAIN

CA ANU OSWAL

**Independent Auditor's Review Report on the Quarterly & Half Yearly Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.**

**Review Report to  
The Board of Directors  
Yashraj Containers Limited,**

1. We have reviewed the accompanying statement of unaudited financial results of **YASHRAJ CONTAINERS LIMITED** ("the company") for the Quarter ended on December 31, 2024 (the "Statement") being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation') as amended, read with SEBI Circular No. CIR/CFD/CMD1/80/2019 dated July 19, 2019 ('the Circular').
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015, as amended and other accounting principles generally accepted in India, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. **Basis for Opinion**

Based on our review conducted as above, and procedure performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under or by the Institute of Chartered Accountants of India and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular dated 5th July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

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CA SURESHKUMAR YADAV

CA ARCHANA JAIN

CA ANU OSWAL

## 5. Emphasis of Matter

We draw your attention that the Company is in the process of getting the liability restructured and the promoter confident to revive the business and infuse the required funding to address the negative net worth of the company thereby enlarging the business opportunities including participation in Government tenders. Accordingly, the company has continued to prepare its financial statements on 'Going Concern Basis'. Our opinion is not modified in respect of above stated matters.

For **Satyaprakash Natani and Co.**

Chartered Accountants

Firm's Registration Number: 115438W

**SATYAPRAKASH** Digitally signed by  
SATYAPRAKASH  
**RAMMANOHAR** RAMMANOHAR NATANI  
**NATANI** Date: 2025.04.01  
19:34:30 +05'30'

**CA Satyaprakash Natani**

Partner

Membership Number: 048091

Place: Mumbai

Date: 1<sup>st</sup> April, 2025

UDIN: 25048091BMKQJZ5156

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