



YASHRAJ CONTAINEURS LTD.

Registered Office : Madhav Niwas CHSL., Flat No. B-1A, 1st 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 Audited Financial Results for the Quarter & Year Ended 31st March ,2025

Rs. in Lacs (except EPS)						
S.No	Particulars	Quarter ended 31-03-2025 Audited*	Quarter ended 31-12-2024 Unaudited	Quarter ended 31-03-2024 Audited*	Year ended 31-03-2025 Audited*	Year ended 03-2024 Audited*
1	Total revenue from Operations	-	-	54.37	35.11	197.17
2	Net Profit/(Loss) for the period (before Tax, Exceptional)	(8.21)	(22.93)	(142.31)	57.03	(588.65)
3	Net Profit/(Loss) for the period before Tax,(after Exceptional)	(2,483.41)	(22.93)	(142.31)	(2,418.18)	(588.65)
4	Net Profit/(Loss) for the period after Tax (after Exceptional)	(2,483.41)	(22.93)	(138.45)	(2,418.18)	(584.78)
5	Total Comprehensive income for the period (comprising Profit/(Loss) for the period (after Tax) and other Comprehensive Income (after tax)	(2,482.08)	(24.49)	(108.13)	(2,414.15)	(551.54)
6	Equity Share capital	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00
7	Other Equity	(12,560.42)	(10,078.35)	(10,146.27)	(12,560.42)	(10,146.27)
8	Earning per share (of Rs.10/- each) (not annualized)					
	1. Basic	(14.61)	(0.13)	(0.81)	(14.22)	(3.44)
	2. Diluted	(14.61)	(0.13)	(0.81)	(14.22)	(3.44)

Notes:

a)The Financial Results have been reviewed by the Audit Committee and approved by RP committee meeting held on 9th June, 2025. The Auditors of the Company have carried out Audit of the Audited Financial Results for the Quarter & Year Ended 31.03.2025.

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)

FOR YASHRAJ CONTAINEURS LIMITED

(MR. JAYESH V VALIA)
Suspended Director
(DIN:01117247)



Place : Mumbai
Date : 9th June , 2025



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CIN NO : L28120MH1993PLCO73160

AUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED 31st March, 2025

Rs. in Lacs (except EPS)						
Part I - Statement of Standalone Audited Financial Results for the Quarter & Nine Months Ended 31st March, 2025						
Sr.N o.	Particulars	Quarter ended 31-03-2025	Quarter ended 31-12-2024	Quarter ended 31-03-2024	Year ended 31-03-2025	Year ended 31-03-2024
		Audited*	Unaudited	Audited*	Audited*	Audited*
	Income					
I	Revenue from Operations	-	-	54.37	35.11	197.17
II	Other Income	2.00	2.57	64.92	175.72	354.82
III	Total Income	2.00	2.57	119.30	210.83	551.99
2	Expenses					
	a) Cost of Materials Consumed	-	-	51.41	32.27	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	40.63	58.62	233.30
	e. Finance Cost	-	-0.67	101.88	0.02	582.64
	f. Depreciation & amortisation expense	5.74	5.81	6.47	23.17	25.91
	g. Other expenditure	4.47	8.17	61.23	39.72	111.87
IV	Total Expenses	10.21	25.50	261.61	153.81	1,140.64
V	Profit/(loss) before Exceptional Items & Tax (III -IV)	(8.21)	(22.93)	(142.31)	57.03	(588.65)
VI	Exceptional Items	2,475.20	-	-	2,475.20	-
VII	Profit/(loss) before Tax (V-VI)	(2,483.41)	(22.93)	(142.31)	(2,418.18)	(588.65)
VIII	Tax Expense					
	a) Current Tax	-	-	-	-	-
	b) Deferred Tax	-	-	(3.86)	-	(3.86)
IX	Profit/(Loss) for the period from Continuing Operations (VII-VIII)	(2,483.41)	(22.93)	(138.45)	(2,418.18)	(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)	(2,483.41)	(22.93)	(138.45)	(2,418.18)	(584.78)
XIV	Other Comprehensive Income					
	A (i) Items that will not be reclassified to profit or loss	1.33	(1.56)	30.32	4.02	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)	(2,482.08)	(24.49)	(108.13)	(2,414.15)	(551.54)
XVI	Earnings per equity Share (for continuing operation):					
	(1) Basic (In ₹)	(14.61)	(0.13)	(0.81)	(14.22)	(3.44)
	(2) Diluted (In ₹)	(14.61)	(0.13)	(0.81)	(14.22)	(3.44)
XVII	Earnings per equity Share (for discontinued operation):					





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(1) Basic (In ₹)	-	-	-	-	-
(2) Diluted (In ₹)	-	-	-	-	-
Earnings per equity Share (for discontinued & continuing operations):					
(1) Basic (In ₹)	(14.61)	(0.13)	(0.81)	(14.22)	(3.44)
(2) Diluted (In ₹)	(14.61)	(0.13)	(0.81)	(14.22)	(3.44)

See accompanying notes to the financial statements:

Notes:-

- 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/MU/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.
- 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.
- The Audited Standalone financial results of the Company for the quarter & year ended March 31, 2025 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 amended.
- The above Audited Standalone financial results of the Company for the quarter & year ended March 31, 2025 have been reviewed by the Audit Committee on 9th June, 2025 and thereafter approved by KP committee meeting held on 9th June, 2025.
- 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.
- Complaints lying pending as on 31-03-25 - NIL.
- Complaints Received during the year - NIL.
- Complaints disposed off during the year -NIL
- Complaints lying unsolved as on 31.03.2025 - NIL
- The Provision of Rent Income of this quarter are booked and is adjusted against the Advance Rent Paid by the Lessee.
- The Statutory Auditor have submitted Independent Audit Report on the above Audited Financial Results for Quarter & Year ended 31st March'2025.
- The figures of the previous periods have been regrouped wherever necessary to conform to the current period presentation.

Taken On Record

For YASHRAJ CONTAINEURS LTD. (IN CIRP)

Mr. Ajit Kumar
Resolution Professional for Yashraj Containeurs Limited
IBBI Reg. No. IBBI/IPA-003/IP-N00062/2017-18/10548

FOR YASHRAJ CONTAINEURS LIMITED

(MR. JAYESH V VALIA)
Suspended Director
(DIN:01117247)



PLACE :- MUMBAI
DATE :- 9th June, 2025



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AUDITED STANDLONE BALANCE SHEET AS AT 31ST MARCH' 2025

Particulars		Amount in Lacs	
		As at 31-03-2025	As at 31-03-2024
Assets		AUDITED	AUDITED
1 Non-Current Assets			
Property, Plant & Equipment		155.40	178.56
Capital Work in Progress			
Investment Property		0.00	0.00
Goodwill			
Other Intangible Assets		0.00	0.00
Non-current financial Assets			
Non-current investments		7.26	3.24
Trade receivables, non current			
Loans, non-current		14.01	14.01
Other non-current financial assets		0.97	0.97
Total non-current financial assets		22.25	18.22
Deferred tax assets (net)		206.94	206.94
Other non-current assets		-	-
Total non-current assets		384.59	403.73
2 Current Assets			
Inventories		-	-
Current financial asset			
Current investments		-	-
Trade receivables, current		108.79	124.94
Cash and cash equivalents		185.67	7.64
Bank balance other than cash and cash equivalents		551.96	1.96
Loans, current		0.52	1.55
Other current financial assets		-	-
Total current financial assets		846.95	136.08
Current tax assets (net)			
Other current assets		139.14	119.62
Total current assets		986.09	255.71
3 Non-current assets classified as held for sale			
4 Regulatory deferral account debit balances and related deferred tax assets			
Total assets		1,370.68	659.44
Equity and Liabilities		AUDITED	AUDITED
1 Equity			
Equity attributable to owners of parent			
Equity Share Capital		1,700.00	1,700.00
Other Equity		(12,560.42)	(10,146.27)
Total Equity attributable to owners of parent		(10,860.42)	(8,446.27)
Non controlling interest			
Total equity		(10,860.42)	(8,446.27)

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2	Liabilities			
	Non-current liabilities			
	Non-current financial liabilities			
	Borrowings , non-current		-	-
	Trade payables ,non-current			
	Other non-current financial liabilities			
	Total non-current financial liabilities		-	-
	Provisions ,non-current		13.72	13.72
	Deferred tax liabilities (net)			
	Deferred Governments grants , non-current			
	Other non-current liabilities			
	Total non-current liabilities		13.72	13.72
	Current liabilities			
	Current financial liabilities			
	Borrowings ,current		10,208.46	7,733.25
	Trade payables ,current		423.23	83.57
	Other current financial liabilities		612.67	36.82
	Total current financial liabilities		11,244.36	7,853.63
	Other current liabilities		967.77	1,233.10
	Provisions ,current		5.25	5.24
	Current tax liabilities (Net)			
	Deferred Governments grants ,current			
	Total current liabilities		12,217.38	9,091.98
3	Liabilities directly associated with assets in disposal group classified as held for sale			
4	Regulatory deferral account credit balances and related deferred tax liability			
	Total liabilities		12,231.10	9,105.70
	Total equity and liabilities		1,370.68	659.43

Taken On Record
OF YASHRAJ CONTAINEURS LTD. (IN CIRP)

Mr. Ajit Kumar
Resolution Professional
Resolution Professional for Yashraj Containeurs Limited
IBBI Reg. No. IBBI/IPA-003/IP-N00062/2017-18/10548

FOR YASHRAJ CONTAINEURS LIMITED

(MR. JAYESH V VALIA)
Suspended Director
(DIN:01117247)



PLACE :- MUMBAI
DATE :- 9th June, 2025



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CIN NO : L28120MH1993PLC073160

CIN No.: [L28120MH1993PLC073160]

Standalone Statement of Cash Flow for the Year ended Mar 31, 2025

(All amounts in Indian Rupees Lakhs, except as otherwise stated)

Particulars	For the year ended 31 March, 2025		For the year ended 31 March, 2024	
	Amount In Rs	Amount In Rs	Amount In Rs	Amount In Rs
A. Cash flow from operating activities				
Net Profit / (Loss) before tax		(2,418.18)		(588.65)
<u>Adjustments for:</u>				
Depreciation and amortisation	23.17		25.91	
Finance costs	0.02		582.64	
Interest income	(4.49)		-	
(Profit) / loss on sale / write off of assets	-		(0.61)	
Adjustments for non cash expenditure	(0.82)		(2.22)	
	17.88	17.88	605.72	605.72
Operating profit / (loss) before working capital changes		(2,400.30)		17.07
<u>Changes in working capital:</u>				
Adjustments for (increase) / decrease in operating assets:				
Inventories	-		-	
Trade receivables	16.14		(92.58)	
Financial Assets (Current Assets)	(18.49)		(24.67)	
Financial Assets (Non current Assets)	-		(0.46)	
Deferred Tax Assets (Non current Assets)	-		(3.86)	
	-		-	
Adjustments for increase / (decrease) in operating liabilities:				
Trade payables	339.66		(194.86)	
Other current liabilities	310.53		200.81	
Employee Benefit Obligations	-		-	
Long-term provisions	-		(22.90)	
	647.84	647.84	(138.53)	(138.53)
		(1,752.45)		(121.46)
		-		-
Cash generated from operations		(1,752.45)		(121.46)
Net income tax (paid) / refunds		-		3.86
Net cash flow from / (used in) operating activities (A)		(1,752.45)		(117.60)
B. Cash flow from investing activities				
Capital expenditure on fixed assets, including capital advances	-		-	
Investment In Properties	-		-	
Proceeds from sale of fixed assets	(0.01)		0.60	
Current investments not considered as Cash and cash equivalents				
- Purchased	-		-	
Interest received				
- Others	4.49		-	
Accrued Interest on Deposite				
- Others	0.82		2.22	
Written back of Investment	-		37.89	
Written back of Investment Property	-		0.18	
	5.31	5.31	40.88	40.88
Cash flow from extraordinary items		-		-
		5.31		40.88
Net income tax (paid) / refunds		-		-
Net cash flow from / (used in) investing activities (B)		5.31		40.88





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C. Cash flow from financing activities				
Proceeds from issue of equity shares	-		-	
Proceeds from sale of shares	-		-	
Proceeds from long-term borrowings	-		-	
Repayment of long-term borrowings	-		-	
Net increase / (decrease) in working capital borrowings	2,475.20		543.37	
Proceeds from other short-term borrowings	-		-	
Repayment of other short-term borrowings	-		-	
Finance cost	(0.02)		(582.64)	
Dividends paid	-		-	
Tax on dividend	-		-	
	2,475.18	2,475.18	(39.27)	(39.27)
Net cash flow from / (used in) financing activities (C)		2,475.18		(39.27)
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		728.03		(115.99)
Cash and cash equivalents at the beginning of the year		9.60		125.59
Cash and cash equivalents at the end of the year		737.63		9.60
Reconciliation of Cash and cash equivalents with the Balance Sheet:				
Cash and cash equivalents as per Balance Sheet (Refer Note 13 & 14)		737.63		9.60
Net Cash and cash equivalents (as defined in IND AS 7 Cash Flow Statements) included in Note 11		737.63		9.60
Cash and cash equivalents at the end of the year *		737.63		9.60
* Comprises:				
(a) Cash on hand				
(b) Balances with banks				
(i) In current accounts		185.67		7.64
(ii) In EEFC accounts				
(iii) In deposit accounts with original maturity of less than 3 months		551.96		1.96
		737.63		9.60

In terms of our report attached.

For Satya Prakash Natani & Co
Chartered Accountants
FRN NO.115438W

SATYAPRAKA
SH
RAMMANOH
ARNATANI

Satya Prakash Natani
Partner
Membership No 048091

For YASHRAJ CONTAINEURS LTD. (IN CIRP)

Mr. Ajit Kumar
Resolution Professional for Yashraj Containeurs Limited
IBBI Reg. No. IBBI/PA-004/2017-18/10548

Place : Mumbai
Date: 9th June, 2025

For and on behalf of the Board of Directors

(MR. JAYESH V VALIA)
Suspended Director
(DIN 01117247)

Mr. Jayesh V Valia
C.F.O
(PAN : AAFFV5698G)

Place : Mumbai
Date: 9th June, 2025



CIN No.: [L28120MH1993PLC093160]
 Standalone Balance Sheet as at Mar 31, 2025
 (All amounts in Indian Rupees Lakhs, except as otherwise stated)

	Notes	Mar 31, 2025 Rs	Mar 31, 2024 Rs
ASSETS			
Non-current assets			
(i) Property, plant and equipment	3	155.40	178.56
(ii) Investment property	4	0.00	0.00
(iii) Intangible Assets	5	0.00	0.00
(iv) Financial assets			
- Investments	6	7.26	3.24
- Loans	7	14.01	14.01
(v) Other non-current financial assets	8	0.97	0.97
(vi) Other non-current assets	9	-	-
(vii) Deferred Tax Assets	10	206.94	206.94
		384.59	403.73
Current assets			
(i) Inventories	10	-	-
(ii) Financial assets			
- Trade receivables	11	108.79	124.94
- Cash and cash equivalents	12	185.67	7.61
- Bank Balance Other than Cash and cash equivalents	13	551.96	1.96
- Loans	7	0.52	1.55
(iii) Other current assets	9	139.14	119.62
		986.09	255.71
Total assets		1,370.68	659.43
EQUITY AND LIABILITIES			
EQUITY			
(i) Equity share capital	14	1,700.00	1,700.00
(ii) Other equity	15	(12,560.42)	(10,146.27)
		(10,860.42)	(8,446.27)
LIABILITIES			
Non Current Liabilities			
(i) Financial liabilities			
- Borrowings	16	-	-
(ii) Provisions	18	13.72	13.72
		13.72	13.72
Current liabilities			
(i) Financial liabilities			
- Borrowings	16	10,208.46	7,733.25
- Trade payables			
Total Outstanding dues of Micro & Small Enterprises	26	39.78	39.78
Total Outstanding dues of other than Micro & Small Enterprises	20	383.45	43.78
- Other financial liabilities	17	612.57	36.82
(ii) Provisions	18	5.24	5.24
(iii) Other current liabilities	19	967.77	1,233.10
		12,217.37	9,091.98
Total equity and Liabilities		1,370.68	659.43

Summary of significant accounting policies 2
 The above Balance Sheet should be read in conjunction with the accompanying notes
 This is the Balance Sheet referred to in our report of even date.

For Satya Prakash Natani & Co
 Firm Registration Number: 115438W
 Chartered Accountants

SATYAPRAKASH
 RAMMANOHAR
 NATANI
 Satya Prakash Natani
 Partner
 Membership No.: 048021

Digitally signed by
 SATYAPRAKASH RAMMANOHAR
 NATANI
 Date: 2025.06.09 18:21:27 +05'30'

For and on behalf of the Board of Directors
 Yashraj Containers Ltd.

Jayesh V Valia
 Managing Director
 (DIN: 0117247)

Natthu Ntin Kanadia
 Director
 (DIN: 07049292)



For YASHRAJ CONTAINERS LTD. (IN CIRP)

Ajit Kumar
 Resolution Professional for Yashraj Containers Ltd.
 (UOI Reg. No. 1001/07/2003-07/2003-07/2017-18/10518)

Place: Mumbai
 Date: 9th June, 2025

Jayesh V Valia
 C.F.O
 (PAN: AAEPV5693G)

Place: Mumbai
 Date: 9th June, 2025

YASHRAJ CONTAINERS LIMITED
CIN No.: [L28120MH1993PLC073160]
Standalone Statement of Profit and Loss for the Year ended Mar 31, 2025
(All amounts in Indian Rupees Lakhs, except as otherwise stated)

	Notes	March 31, 2025 Rs	March 31, 2024 Rs
Income			
Net Revenue from Operations	21	35.11	197.17
Other income	22	175.72	354.82
Total Income		210.83	551.99
Expenses			
Cost of raw materials, components and stores consumed	23	32.27	186.92
"(Increase)/ decrease in inventories of finished goods and work-in-progress"	24	-	-
Employee benefits expense	25	58.62	233.30
Finance costs	26	0.02	582.64
Depreciation and amortization expense	27	23.17	25.91
Other expenses	28	39.72	111.87
Total expenses		153.81	1,140.64
Profit/(Loss) before exceptional items and Tax		57.03	(588.65)
Exceptional item	30	2,475.20	-
Profit/(Loss) before tax		(2,418.18)	(588.65)
Tax expense		-	-
Current tax		-	-
Deferred tax		-	(3.86)
Total tax expense		-	(3.86)
Profit/(Loss) after tax		(2,418.18)	(584.78)
Other comprehensive income			
Items that will not be reclassified to profit or loss in subsequent periods			
(a) Re-measurement (gain)/ (losses) on defined benefit plans		-	-
(b) Income tax relating to above		-	-
(c) Net fair value gain/ (loss) on investments in equity instruments through OCI		4.02	33.24
Other comprehensive income ("OCI")		4.02	33.24
Total comprehensive income for the year (comprising profit and OCI for the year)		(2,414.15)	(551.54)
Earnings per equity share	29		
- Basic (₹)		(14.22)	(3.44)
- Diluted (₹)		(14.22)	(3.44)
Summary of significant accounting policies	2		

The Statement of Profit and Loss should be read in conjunction with the accompanying notes
This is the Statement of Profit and Loss referred to in our report of even date.

For Satya Prakash Natani & Co
Firm Registration Number: 115436W
Chartered Accountants
SATYAPRAKASH
RAMMANOHAR
NATANI
Digitally signed by
SATYAPRAKASH
RAMMANOHAR NATANI
Date: 2025.06.09 15:21:49
+05'30'

Satya Prakash Natani
Partner
Membership No.: 048091

OF YASHRAJ CONTAINERS LTD. (IN CIRP)

Ajit Kumar
Resolution Professional for Yashraj Containers Limited
IBBI Reg. No. IBBI/IFA-003/IFA-000002/2017-18/10918

Place: Mumbai
Date: 9th June, 2025

For and on behalf of the Board of Directors
Yashraj Containers Ltd.

Jayesh V Valla
Managing Director
(DIN:01117247)

Madhu Nitin Kanadkar
Director
(DIN:07049292)

Jayesh V Valla
C.F.O
(PAN: AAFPV5025G)

Place: Mumbai
Date: 9th June, 2025





Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**To
The Board of Directors of
Yashraj Containeurs Limited**

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying quarterly and year to date standalone financial results of Yashraj Containeurs Limited (the "Company") and for the year ended March 31, 2025 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India, of the net loss and other comprehensive loss and other financial information for the quarter ended 31st March 2025 and of the net loss and other comprehensive profit and other financial information for the year-to-date results for the period from 1st April 2024 to 31st March 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the

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ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net loss and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

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

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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

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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 results.

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 Statement, 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 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 with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

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.



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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Standalone Financial Results includes the results for the quarterly ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the first half year of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations. Our report on the Standalone Financial Results is not modified in respect of this matter.

Mumbai
Date: June 9, 2025
UDIN No.: 25048091BMKQMK3319

For and on behalf of
Satya Prakash Natani & Co.
Chartered Accountants
Firm's Registration No.: 115438W
SATYAPRAKASH
RAMMANOHAR
NATANI

Digitally signed by
SATYAPRAKASH
RAMMANOHAR NATANI
Date: 2025.06.09 17:55:34
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Satya Prakash Natani
Partner
Membership No.: 048091

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