



Date: 23/08/2017

To,

BSE Limited

Department of Corporate Services,

Ground Floor, P. J. Towers,

Dalal Street, Fort, Mumbai – 400 001.

Ref: Yantra Natural Resources Limited (Scrip Code – 531693).

Sub: Revised Financial Result of the Company for the quarter\ year ended 31st March, 2017 as per Schedule III to the Companies Act, 2013.

Dear Sir,

We are enclosing herewith revised Standalone Financial Result for the quarter and year ended 31st March, 2017 as per Schedule III format of Companies Act, 2013.

Kindly acknowledge the receipt, and please take the same on record.

Thanking you,

For Yantra Natural Resources Limited

D. U. Munver

**Dhires Munver
(Managing Director)
DIN No. : 02782239**



YANTRA NATURAL RESOURCES LIMITED
CIN: L14297AP1988PLC074808
Gulshan-E-Khalil, 1st Floor Part B, Beside A.P. Police Officers Mess Masabtank Hyderabad - 500028 Telangana

Audited Financial Results for the quarter and year ended March 31, 2017, Prepared in Compliance with the Indian Accounting Standard (Ind-AS)

Part I

Particulars	Quarter Ended			Year ended	
	31.03.2017 Ind AS	31.12.2016 Ind AS	31.03.2016 Ind AS	31.03.2017 Ind AS	31.03.2016 Ind AS
I Revenue from Operations	839.82	92.39	145.56	1,247.61	1,644.98
II Other Income	0.00	0.00	0.00	0.00	0.00
III Total Income from	839.82	92.39	145.56	1,247.61	1,644.98
IV Expenses					
Cost of Materials consumed	0.00	0.00	0.00	0.00	0.00
Purchase of stock-in-trade	795.78	77.07	173.35	1,152.45	1,614.41
Changes in inventories of finished goods, work-in-progress and stock-in-trade	28.36	0.00	(39.15)	28.36	(59.52)
Employee benefits expense	2.22	2.30	0.32	11.75	10.49
Finance Costs	0.01	0.09	0.20	0.29	0.79
Depreciation and amortisation expense	0.43	0.42	2.81	2.04	10.82
Other expenses	2.23	8.08	5.33	23.80	28.73
Total Expenses	829.02	87.96	142.86	1,218.68	1,605.73
Profit/(loss) before exceptional items and tax	10.80	4.43	2.70	28.93	39.25
V Exceptional items	(2.51)	0.00	0.00	(2.51)	0.00
VII Profit from before tax	8.29	4.43	2.70	26.42	39.25
VIII Tax expense					
(1) Current Tax	6.16	1.80	3.20	12.06	14.50
(2) Deferred Tax	0.00	0.00	0.00	0.00	0.00
Profit (Loss) for the period from continuing operations	2.13	2.63	(0.50)	14.36	24.75
X Profit/(loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00
XI Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00
Profit/(loss) from Discontinued operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00
XIII Profit/(loss) for the period	2.13	2.63	(0.50)	14.36	24.75
XIV Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00
A (i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
B (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	0.00	0.00	0.00	0.00	0.00
XV Paid-up Equity Share Capital, Equity Share of Rs. 1/- each	62,804.89	62,804.89	62,804.89	62,804.89	62,804.89
XVII Earnings per equity share (for continuing operation):					
(1) Basic	0.00	0.00	(0.00)	0.00	0.00
(2) Diluted	0.00	0.00	(0.00)	0.00	0.00
XVIII Earnings per equity share (for discontinued operation):					
(1) Basic	0.00	0.00	0.00	0.00	0.00
(2) Diluted	0.00	0.00	0.00	0.00	0.00
XIV Earnings per equity share (for discontinued & continuing operations)					
(1) Basic	0.00	0.00	(0.00)	0.00	0.00
(2) Diluted	0.00	0.00	(0.00)	0.00	0.00

Note:

- The financial statements are prepared in accordance with the Indian Accounting Standard (Ind-As) as prescribed under Section 133 of the companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
- These financial statements are the Company's first Ind-AS financial statements. The Company has adopted all the Ind-AS standards and the adoptions were carried out in accordance with Ind-AS 101-First time adoption of Indian Accounting Standards. The transition was carried out from Indian Accounting Principles generally accepted in India as prescribed under Sec 133 of the Companies Act, 2013 read with Rule 7 of the companies (Accounts) Rules, 2014 (GAAP), which was the previous GAAP.
- Reconciliation of statement of profit and loss as previously reported under GAAP to Ind-AS:

Particular	Profit Reconciliation	
	Quarter Ended 31/03/216	Year Ended 31/03/2016
Net Profit /Reserves as per Accounting Standard	2.70	29.95
Tax Impact	(3.20)	(5.20)
Total	(3.20)	(5.20)
Net Profit as per Ind AS	(0.50)	24.75

- The company is engaged only in trading of textile products and as such there are no separate reportable segments as per Indian Accounting Standard "Operating Segment" (Ind As-108).
- The audit Committee reviewed the above results. The Board of Directors at its Meeting held 30th May' 2017, approved the above results and its release. The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results.
- The figures for the corresponding previous periods have been restated/regrouped wherever necessary, to make them comparable.

For Yantra Natural Resources Limited

D. U. Munver
Dhiresh Munver
(Managing Director)
DIN: 02782239

Date: 30/05/2017
Place: Hyderabad



Audited Statement Of Assets and Liabilities

Sr. No	Particular	(Rs. In lacs)	
		AS at 31st March' 2017	AS at 31st March' 2016
A	ASSETS		
1	Non-Current Assets		
	a) Property, Plant and Equipment	4.63	3.71
	b) capital work-in-progress	0.00	0.00
	c) Goodwill	0.00	0.00
	d) Other Intangible Assets	0.00	0.00
	e) Intangible Assets under Development	0.00	0.00
	f) Financial Assets		
	(i) Investments	17,579.59	11,338.06
	(ii) Loans	8,598.08	8,693.48
	g) Deferred Tax Assets (net)	0.00	5.12
	h) Other Non-current Assets	166.48	166.48
	Total Non-Current Assets	26,348.79	20,206.86
2	Current Assets		
	a) Inventories	31.16	59.52
	b) Financial Assets		
	(i) Investments	0.00	0.00
	(ii) Trade Receivables	4,103.67	2,930.52
	(iii) Cash & Bank Balance	18.64	1.66
	(iv) Loans	0.00	0.00
	(v) Others Financial Assets	43,993.65	45,337.91
	c) Other Current Assets	120.15	118.06
	Total Current Assets	48,267.27	48,447.67
	Total Assets	74,616.06	68,654.53
B	EQUITY & LIABILITIES		
1	Equity		
	a) Equity Share Capital	62,804.89	62,804.89
	b) Other Equity	4,058.36	4,044.00
	Equity Attributable to shareholders	0.00	0.00
2	Non - Controlling Interest	0.00	0.00
	Total Equity	66,863.25	66,848.89
3	Liabilities		
	Non-Current Liabilities		
	a) Financial Liabilities		
	(i) Borrowings	0.00	0.00
	(ii) Other Financial Liabilities	75.75	122.50
	b) Deferred Payment Liabilities	0.00	0.00
	c) Deferred Tax Liabilities (net)	0.00	0.00
	d) Long Term Provision	0.00	0.00
	Total Non-current Liabilities	75.75	122.50
	Current Liabilities		
	a) Financial Liabilities		
	(i) Borrowings	0.00	0.00
	(ii) Trade Payables	683.69	549.69
	(iii) Other Financial Liabilities	0.00	0.00
	b) Other Current Liabilities	6,960.75	1,081.41
	c) Short Term Provisions	32.62	52.04
	Total Current Liabilities	7,677.07	1,683.14
	Total Equity and Liabilities	74,616.06	68,654.53

For Yantra Natural Resources Limited

D.V. m.w.

Dhires Munver
(Managing Director)
DIN: 02782239

Date: 30/05/2017
Place: Hyderabad

