

Date: 09.03.2017

To,
BSE Limited
Department of Corporate Services
P. J. Towers, Dalal Street,
Fort, Mumbai – 400 001.

Ref: Yantra Natural Resources Limited (Scrip Code - 531693)

Sub: Compliance with Regulation 33 as per SEBI Listing regulation 2015 (Listing Obligations and Disclosures Requirements) - Quarterly Result & Limited Review Report for 31st December, 2016.

Dear Sir,

Enclosed please find Unaudited Financial Results and Limited Review Report for the Quarter ending 31st December, 2016.

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

Thanking You,

Yours faithfully, For Yantra Natural Resources Ltd

D.O.m

Dhiresh Munver (Managing Director) DIN No.: 02782239

Encl.: as above

## YANTRA NATURAL RESOURCES LIMITED

CIN: L14297AP1988PLC074808

House No. 1-2-29/45/A4, First Floor, Nandamuri Nagar Lane, Nizampet Road, Hydernagar, Kukutpally Municipality, Hyderabad, Telangana - 500 073

Unaudited Financial Results for the quarter and nine month ended December 31, 2016, Prepared in Compliance with the Indian Accounting Standard (Ind-AS

Part I (Rs in Lakhs)

Particulars	Quarter Ended			Half Year Ended Year ended			
	31.12.2016	30.09.2016	31.12.2015	31.12.2016	31.12.2015	31.03.2016	
	Ind AS	Ind AS	Ind AS	Ind AS	Ind AS	Ind As	
1. Income from Operations							
(a) Net Sales/Income from Operations (Net of excise duty)	92.39	175.35	362.16	407.79	1,499.41	1,643.96	
(b) Other Operating Income	0.00	0.00	0.00	0.00	0.00	1.02	
Total income from Operations (net)	92.39	175.35	362.16	407.79	1,499.41	1,644.98	
2. Expenses							
(a) Cost of Materials consumed	77.07	0.00	336.84	356.67	336.84	0.00	
(b) Purchase of stock-in-trade	0.00	159.75	0.00	0.00	1,104.22	1,614.41	
(c) Changes in inventories of finished goods, work-in-progress and							
stock-in-trade	0.00	0.00	5.18	0.00	(20.37)	(59.52)	
(d) Employee benefits expense	2.30	3.15	3.10	9.53	10.16	10.49	
(e) Depreciation and amortisation expense	0.42	(1.25)	2.60	1.61	8.01	10.82	
(f) Other expenses(Any item exceeding 10% of the total expenses							
relating to continuing operations to be shown separately)							
	8.08	5.45	8.16	21.57	23.39	28.73	
Total Expenses	87.87	167.09	355.88	389.38	1,462.27	1,604.93	
3. Profit from operations before other income, finance costs			-				
and exceptional items (1-2)	4.52	8.25	6.28	18.41	37.14	40.05	
4. Other Income	0.00	0.00	0.00	0.00	0.00	0.00	
5. Profit / (Loss) from ordinary activities before finance costs							
and exceptional items (3 + 4)	4.52	8.25	6.28	18.41	37.14	40.05	
6. Finance Costs	0.09	(0.02)	0.00	0.28	0.59	0.79	
7. Profit from ordinary activities after finance costs but before							
exceptional items	4.43	8.27	6.28	18.13	36.55	39.25	
8. Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00	
9. Profit from ordinary activities before tax	4.43	8.27	6.28	18.13	36.55	39.25	
10. Tax expense							
a) Current Tax	1.80	2.30	0.00	5.90	10.97	14.50	
b) Defferred Tax	0.00	0.00	0.00	0.00	0.00	0.00	
11. Net Profit from ordinary activities after tax	2.63	5.97	6.28	12.23	25.58	24.75	
12. Extraordinary items (net of tax expense Re.1 Lakhs)	0.00	0.00	0.00	0.00	0.00	0.00	
13. Net Profit after taxes but before share of profit of							
associates and minority interest (11 + 12)	2.63	5.97	6.28	12.23	25.58	24.75	
14. Share of Profit / (loss) of associates *	0.00	0.00	1.89	0.00	0.00	0.00	
15. Minority Interest*	0.00	0.00	0.00	0.00	0.00	0.00	
16. Net Profit / (Loss) for the period (13 + 14 + 15)*		5.97	4.39	12.23		24.75	
	2.63				25.58		
17. Other Compresensiv Income	0.00	0.00	0.00	0.00	0.00	0.00	
18. Total of Comprehensive Income (9+10)	2.63	5.97	4.39	12.23	25.58	24.75	
19. Paid-up equity share capital (Face Value of the Share Re.1/-)	62,804.89	62,804.89	62,804.89	62,804.89	62,804.89	62,804.89	
20. Reserve excluding Revaluation Reserves as per balance						4,038.80	
sheet of previous accounting year						4,036.60	
21.i Earnings Per Share (before extraordinary items)							
(of Re.1/- each) (not annualised):							
(a) Basic	0.00	0.00	0.00	0.00	0.00	0.00	
(b) Diluted	0.00	0.00	0.00	0.00	0.00	0.00	
	0.00	0.00	0.00	0.00	0.00	0.00	
21.ii Earnings Per Share (after extraordinary items)							
(of Re.1 /- each):					0.00	0.53	
(a) Basic	0.00	0.00	0.00	0.00	0.00	0.00	
(b) Diluted							
See accompanying note to the Financial Results	0.00	0.00	0.00	0.00	0.00	0.00	
22. i. Book Value per Share (before extraordinary items) (of							
face value Re.1/- each)	1.06	1.06	1.06	1.06	1.06	1.06	
	1.00	1.00	1,00		1.1.0	4	
22.ii. Book Value per Share (after extraordinary items) (of			100	100	1.00	100	
face value Re.1/- each)	1.06	1.06	1.06	1.06	1.06	1.06	



Part II Select i	nformation for	the Quarter a	ind 9 Months e	nded 31/12/2016	5	
Particulars	Current 3 months ended 31.12.2016 (Oct To Dec 16)	Precceding 3 months ended 30.09.2016 (July To Sep 16)	Correspondi ng 3 months ended in the previous year 31.12.2015 (Oct To Dec 15)	Current 9 months ended 31.12.2016 (April To Dec 16)		Previous year ended 31.03.2016 (Last Year Complete (april 15 to march 16 Audited Financials)
A. Particulars of Shareholding						
1. Public Shareholding	THE RES					
a. Number of Shares	6280489250	6280489250	6280489250	6280489250	6280489250	6280489250
b. Percentage of Shareholding	100%	100%	100%	100%	100%	100%
2. Promoter and Promoter Group Shareholding				,		
a) Pledged/ Encumbered						
- Number of Shares	NIL	NIL	NIL	NIL	NIL	NIL
- Percentage of Shares (as a % of the total shareholding of promoter and promoter group)	NIL	NIL	NIL	NIL	NIL	NIL
- Percentage of shares (as a % of the total share capital of the company)	NIL	NIL	NIL	NIL	NIL	NIL
b) Non-encumbered						
- Number of Shares	NIL	NIL	NIL	NIL	NIL	NIL
<ul> <li>Percentage of Shares (as a % of the total shareholding of promoter and promoter group)</li> </ul>	NIL	NIL	NIL	NIL	NIL	NIL
- Percentage of shares (as a $\%$ of the total share capital of the company)	NIL	NIL	NIL	NIL	NIL	NIL

Particulars	3 months ended 31/12/2016	
B INVESTOR COMPLAINTS	0	
Pending at the beginning of the quarter	0	
Received During the Quarter	0	
Disposed of During the Quarter	0	
Remaining Unresolved At the end of The quarter	0	

## Note:

- 1) 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.
- 2) 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 usder Sec 133 of the Companies Act, 2013 read with Rule 7 of the companies (Accounts) Rules, 2014 (GAAP), which was the previous GAAP.
- 3) Reconcilation of statement of profit and loss as previously reported under GAAP to Ind-AS:

(Rs. In Lacs)

Particular	Profit Reconciliation				
	Quarter Ended 31.12.2015	Nine Month Ended 31.12.2015	Year Ended 31.03.2016		
				Net Profit /Reserves as per Accounting Standard	6.28
Tax Impact	(1.89)	(1.67)	(5.20)		
Total	(1.89)	(1.67)	(5.20)		
Net Profit as per Ind AS	4.39	25.58	24.75		

4) 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).

5) The audit Committee reviewed the above results. The Board of Directors at its Metting held 9th March' 2017, approved the above results and its release. The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results.

6) The figures for the corresponding previous periods have been restated/regrouped wherever necessary, to make them comparable.

## For Yantra Natural Resources Limited

Dhiresh Munver (Managing Director) DIN: 02782239

D. O. nuy

Date: 09/03/2017 Place: Hyedrabad





Review Report to

The Board of Directors,
Yantra Natural Resources Limited
Gulshan-E-Khalil, 1st Floor Part B,
Beside A.P. Police Officers Mess, Masabtank,
Hyderabad, Telangana-TG, 500028

We have reviewed the accompanying statement of unaudited financial results of **Yantra Natural Resources Limited**for the period ended**31**<sup>st</sup> **December**, **2016**. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements 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 financial statements are 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.

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

Membership No 122852

For Chirag C Mehta & Co., (Chartered Accountants) FRN: 132696W

Chirag C Mehta Proprietor

(Membership Number: 122852

Place: Mumbai

Date

9 MAR 2017