

YASHRAJ CONTAINEURS LIMITED

UNAUDITED FINANCIAL RESULTS

FOR THE QUARTER & HALF YEAR ENDED 30TH SEPTEMBER, 2025

Statement of Standalone Unaudited Financial Results for the Quarter & Half Year Ended 30th September, 2025

Rs. in Lacs (Except EPS)							
S.No	Particulars	Quarter ended 30-09-2025	Quarter ended 30-06-2025	Quarter ended 30-09-2024	Half Year Ended 30-09-2025	Half Year Ended 30-09-2024	Year ended 31-03-2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited*
1	Total revenue from Operations	-	-	-	-	35.11	35.11
2	Net Profit/(Loss) for the period (before Tax, Exceptional)	(21.64)	(22.81)	39.60	(44.45)	88.16	57.03
3	Net Profit/(Loss) for the period before Tax, (after Exceptional)	(21.64)	(22.81)	39.60	(44.45)	88.16	(2,418.17)
4	Net Profit/(Loss) for the period after Tax (after Exceptional)	(21.64)	(22.81)	39.60	(44.45)	88.16	(2,418.17)
5	Total Comprehensive income for the period (comprising Profit/(Loss) for the period (after Tax) and other Comprehensive Income (after tax)	(21.64)	(22.81)	40.98	(44.45)	89.72	(2,414.15)
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	(12,604.87)	(12,577.49)	(10,056.54)	(12,604.87)	(10,056.54)	(12,560.42)
8	Earning per share (of Rs.10/- each) (not annualized)						
	1. Basic	(0.13)	(0.13)	0.23	(0.26)	0.52	(14.22)
	2. Diluted	(0.13)	(0.13)	0.23	(0.26)	0.52	(14.22)

Notes:

a) The Financial Results have been reviewed by the Audit Committee and approved by the Board of at its meeting held on 7th November,

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

For YASHRAJ CONTAINEURS LIMITED
For YASHRAJ CONTAINEURS LTD. (IN CIRP)

Mr. Ajit Kumar

Resolution Professional for Resolution Professional

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

Place : Mumbai

Date : 7th November' 2025

YASHRAJ CONTAINEURS LIMITED
UNAUDITED FINANCIAL RESULTS
FOR THE QUARTER & HALF YEAR ENDED 30TH SEPTEMBER, 2025

Rs. in Lacs (Except EPS)

Part I - Statement of Standalone Unaudited Financial Results for the Quarter & Half Year Ended 30th September, 2025

Sr.N o.	Particulars	Quarter ended 30-09-2025	Quarter ended 30-06-2025	Quarter ended 30-09-2024	Half Year Ended 30-09-2025	Half Year Ended 30-09-2024	Year ended 31-03-2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited*
	Income						
I	Revenue from Operations	-	-	-	-	35.11	35.11
II	Other Income	1.97	5.93	74.32	7.90	171.14	175.72
III	Total Income	1.97	5.93	74.32	7.90	206.26	210.83
2	Expenses						
	a) Cost of Materials Consumed	-	-	-	-	32.27	32.27
	b) Purchase of Stock in Trade	-	-	-	-	-	-
	c) Change in inventories of finished goods, work in progress & stock in trade.	-	-	-	-	-	-
	d. Employee benefit expenses	-	-	12.02	-	46.44	58.62
	e. Finance Cost	-	-	0.01	-	0.69	0.02
	f. Depreciation & amortisation expense	5.41	5.74	5.81	11.15	11.62	23.17
	g. Other expenditure	18.20	23.00	16.88	41.20	27.08	39.72
IV	Total Expenses	23.61	28.74	34.72	52.35	118.10	153.80
V	Profit/(loss) before Exceptional Items & Tax (III -IV)	(21.64)	(22.81)	39.60	(44.45)	88.16	57.03
VI	Exceptional Items	-	-	-	-	-	2,475.20
VII	Profit/(loss) before Tax (V-VI)	(21.64)	(22.81)	39.60	(44.45)	88.16	(2,418.17)
VIII	Tax Expense						
	a) Current Tax	-	-	-	-	-	-
	b) Deferred Tax	-	-	-	-	-	-
IX	Profit/(Loss) for the period from Continuing Operations (VII-VII)	(21.64)	(22.81)	39.60	(44.45)	88.16	(2,418.17)
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)	(21.64)	(22.81)	39.60	(44.45)	88.16	(2,418.17)
XIV	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	-	-	1.38	-	1.56	4.02
	(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)	(21.64)	(22.81)	40.98	(44.45)	89.72	(2,414.15)
XVI	Earnings per equity Share (for continuing operation):						
	(1) Basic (In ₹)	(0.13)	(0.13)	0.23	(0.26)	0.52	(14.22)
	(2) Diluted (In ₹)	(0.13)	(0.13)	0.23	(0.26)	0.52	(14.22)
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)	(0.13)	0.23	(0.26)	0.52	(14.22)
	(2) Diluted (In ₹)	(0.13)	(0.13)	0.23	(0.26)	0.52	(14.22)

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 & half year ended September 30, 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.
4. The above Unaudited standalone financial results of the Company for the quarter & half year ended September 30, 2025 have been reviewed by the Audit Committee on 07th November, 2025 and thereafter approved by the Board of Directors at their meeting held on 07th November, 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 30-09-25 - NIL.
7. Complaints Received during the year - NIL.
8. Complaints disposed off during the year -NIL.
9. Complaints lying unsolved as on 30.09.2025 - NIL.
10. The Statutory Auditor have submitted Limited Review Report on the above Unaudited Financial Results for Quarter & Half year ended 30th September 2025.
11. The figures of the previous periods have been regrouped wherever necessary to conform to the current period presentation.

YASHRAJ CONTAINERS 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 CONTAINERS LIMITED

(MR. JAYESH V VALIA)
SUSPENDED DIRECTOR

(DIN:01117247)

PLACE :- MUMBAI
DATE :- 07-11-2025

UNAUDITED STANDLONE BALANCE SHEET AS AT 30TH SEPTEMBER 2025

		Amount in Lacs	
	Particulars	As at 09-2025	As at 31-03-2025
	Assets	UNAUDITED	AUDITED
1	Non-Current Assets		
	Property ,Plant & Equipment	144.25	155.40
	Capital Work in Progress	-	-
	Investment Property	-	-
	Goodwill	-	-
	Other Intangible Assets	0.00	0.00
	Non-current financial Assets		
	Non-current investments	7.26	7.26
	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	22.25
	Deferred tax assets (net)	206.94	206.94
	Other non-current assets	-	-
	Total non-current assets	373.44	384.59
2	Current Assets		
	Inventories	-	-
	Current financial asset	-	-
	Current investments	-	-
	Trade receivables, current	86.93	108.79
	Cash and cash equivalents	97.54	185.67
	Bank balance other than cash and cash equivalents	351.96	551.96
	Loans ,current	0.52	0.52
	Other current financial assets	-	-
	Total current financial assets	536.95	846.95
	Current tax assets (net)	-	-
	Other current assets	144.61	139.14
	Total current assets	681.55	986.09
3	Non-current assets classified as held for sale	-	-
4	Regulatory deferral account debit balances and related deferred tax assets	-	-
	Total assets	1,054.99	1,370.67
	Equity and Liabilities	AUDITED	AUDITED
1	Equity		
	Equity attributable to owners of parent		
	Equity Share Capital	1,700.00	1,700.00
	Other Equity	(12,604.87)	(12,560.42)
	Total Equity attributable to owners of parent	(10,904.87)	(10,860.42)
	Non controlling interest	-	-
	Total equity	(10,904.87)	(10,860.42)
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	10,208.46
	Trade payables ,current	448.42	423.23
	Other current financial liabilities	337.50	612.67
	Total current financial liabilities	10,994.37	11,244.36
	Other current liabilities	946.52	967.77
	Provisions ,current	5.24	5.24
	Current tax liabilities (Net)	-	-
	Deferred Governments grants ,current	-	-
	Total current liabilities	11,946.14	12,217.37
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	11,959.86	12,231.09
	Total equity and liabilities	1,054.99	1,370.67
		0.00	-0.00

YASHRAJ CONTAINEURS LTD. (IN CIRP)

Mr. Ajit Kumar

Resolution Professional for Yashraj Containers Limited

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

PLACE :- MUMBAI
DATE :- 07/11/2025

FOR YASHRAJ CONTAINEURS LIMITED

(MR. JAYESH V VALIA)
SUSPENDED DIRECTOR

(DIN:01117247)

YASHIRAJ CONTAINERS LIMITED

CIN No.: [L28120MH1993PLC073160]

Standalone Statement of Cash Flow for the Year ended Sep 30, 2025

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

Particulars	For the year ended 30 Sep, 2025		For the year ended 31 March, 2025	
	Amount In Rs	Amount In Rs	Amount In Rs	Amount In Rs
A. Cash flow from operating activities				
Net Profit / (Loss) before tax		(44.45)		(2,418.18)
<u>Adjustments for:</u>				
Depreciation and amortisation	11.15		23.17	
Finance costs	-		0.02	
Interest income	(7.90)		(4.49)	
(Profit) / loss on sale / write off of assets	-		-	
Adjustments for non cash expenditure	-		(0.82)	
	3.24	3.24	17.88	17.88
Operating profit / (loss) before working capital changes		(41.20)		(2,400.30)
<u>Changes in working capital:</u>				
Adjustments for (increase) / decrease in operating assets:				
Inventories	-		-	
Trade receivables	21.87		16.14	
Financial Assets (Current Assets)	(5.47)		(18.49)	
Financial Assets (Non current Assets)	-		-	
Deferred Tax Assets (Non current Assets)	-		-	
	-		-	
Adjustments for increase / (decrease) in operating liabilities:				
Trade payables	25.19		339.66	
Other current liabilities	(296.42)		310.53	
Employee Benefit Obligations	-		-	
Long-term provisions	-		-	
	(254.83)	(254.83)	647.84	647.84
		(296.04)		(1,752.45)
		-		-
Cash generated from operations		(296.04)		(1,752.45)
Net income tax (paid) / refunds		-		-
Net cash flow from / (used in) operating activities (A)		(296.04)		(1,752.45)
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)	
Current investments not considered as Cash and cash equivalents				
- Purchased	-		-	
Interest received				
- Others	7.90		4.49	
Accrued Interest on Deposit				
- Others	-		0.82	
Written back of Investment	-		-	
Written back of Investment Property	-		-	
	7.90	7.90	5.31	5.31
Cash flow from extraordinary items		-		-
		7.90		5.31
Net income tax (paid) / refunds		-		-
Net cash flow from / (used in) investing activities (B)		7.90		5.31

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	-
Proceeds from other short-term borrowings	-	-	-
Repayment of other short-term borrowings	-	-	-
Finance cost	-	(0.02)	-
Dividends paid	-	-	-
Tax on dividend	-	-	-
	-	2,475.18	2,475.18
Net cash flow from / (used in) financing activities (C)	-	-	2,475.18
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	(288.13)		728.03
Cash and cash equivalents at the beginning of the year	737.63		9.60
Cash and cash equivalents at the end of the year	449.50		737.63
Reconciliation of Cash and cash equivalents with the Balance Sheet:			
Cash and cash equivalents as per Balance Sheet (Refer Note 13 & 14)	449.50		737.63
Net Cash and cash equivalents (as defined in IND AS 7 Cash Flow Statements) included in Note 11	449.50		737.63
Cash and cash equivalents at the end of the year *	449.50		737.63
* Comprises:			
(a) Cash on hand	-		-
(b) Balances with banks			
(i) In current accounts	97.54		185.67
(ii) In EEFC accounts			
(iii) In deposit accounts with original maturity of less than 3 months	351.96		551.96
	449.50		737.63

In terms of our report attached

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

**SATYAPRAKASH
RAMMANOHAR NATANI**
Satya Prakash Natani

Partner

Memorandum No. 04/2025
YASHRAJ CONTAINERS LTD. (IN CIRP)

Mr. Ajit Kumar

Resolution Professional for Yashraj Containers Limited
IBBI Reg. No. IBBI/IPA-003/IP-N00062/2017-18/10548

Place : Mumbai

Date: 7th November, 2025

For and on behalf of the Board of Directors

Dr. Jayesh V Valia
Suspended Director
(DIN:01117247)

Place : Mumbai

Date: 7th November, 2025



Independent Auditor's Limited Review Report on the Quarter & 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 RP Committee
Yashraj Containers Limited,**

1. We have reviewed the accompanying statement of unaudited financial results of **YASHRAJ CONTAINERS LIMITED** ("the company") for the quarter and half yearly ended September 30, 2025 (the "Statement") attached herewith 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 RP Committee 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.

Basis for Qualified Conclusion

Material Uncertainty Related to Going Concern

We draw your attention that the company has engaged with all its lenders for arriving at the debt resolution plan. Consequently, the accounts of the company have been prepared by the management on Going Concern Basis. In view of the significance of event, material uncertainty exists that cast significant doubt on the Company's ability to continue as a going concern.



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

4. Qualified Conclusion

Based on our review conducted as above, with the exception of the matter described in Basis for Qualified Conclusion, 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.

For Satya Prakash Natani and Co.

Chartered Accountants

Firm's Registration Number: 115438W

SATYAPRAKASH

RAMMANOHAR

NATANI

CA Satya Prakash Natani

Partner

Membership Number: 048091

UDIN: 25048091BMKQSC3045

Place: Mumbai

Date: November 7, 2025

Digitally signed by
SATYAPRAKASH RAMMANOHAR
NATANI
Date: 2025.11.07 19:08:36 +05'30'

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