



**Date: 04.02.2023**

To

Department of Corporate Services,  
BSE Limited  
Phiroze jeejeebhoy Towers,  
Dalal Street, Mumbai -400001

**Company Code: 538521**

**Subject: Unaudited Financial Results for the quarter / nine months ended 31<sup>st</sup> December, 2022**

Dear Sir,

Pursuant to Regulation 33 of the SEBI (LODR) Regulations, 2015, please find enclosed Un-audited Financial Results as per Indian Accounting Standards (Ind AS) along with Limited Review Report thereon for the quarter / nine months ended 31<sup>st</sup> December, 2022.

You are requested to kindly take the above information on record.

Thanking You

Yours Faithfully  
For, **Yaan Enterprises Limited**

Shalaka Gopale  
(Chief Financial Officer)

**YAAN ENTERPRISES LTD**  
(Formerly known as Crown Tours Ltd)



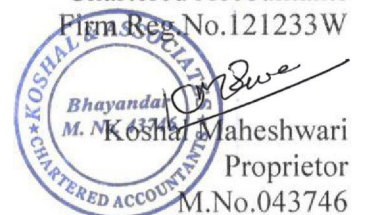
**Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

To  
Board of Directors of  
**YAAN ENTERPRISES**  
(Formerly known as 'Crown tours Limited')

1. We have reviewed the accompanying statement of unaudited financial results of **YAAN ENTERPRISES** (Formerly known as 'Crown tours Limited') for the quarter ended 31<sup>st</sup> December, 2022 and year to date results for the period from 1<sup>st</sup> April, 2022 to 31<sup>st</sup> December, 2022 ('the 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.
2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared 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) Rule, 2015, as amended and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (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. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable accounting standards i.e. Indian accounting Standards ('Ind AS') prescribed under s.133 of the Companies Act, 2013 read with relevant rules issued there under 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.
5. We draw attention to Note , which states that the Company's 'Inventory Rs. 349.46 lacs is consist of Precious and Semi-precious stones (Gems and Jewellery) and no valuation certificate is made available by the management for the period ended on 31.12.22. However, in the opinion of the management the value of inventory is reasonable as compared to actual market price prevailing around the market.

Our conclusion is not modified in respect of these matters.

For KOSHAL & ASSOCIATES  
Chartered Accountants  
Firm Reg.No.121233W



Place of signature: Mumbai  
Date: 04.02.2023

UDIN: 23043746BGXBDC9873

**Yaan Enterprises Limited**  
(Formerly known as 'CROWN TOURS LIMITED')

Regd. Office:- Shop-10, PL-22 Lakhani Dolphin, SEC-13, New Panvel Navi Mumbai, Raigarh , Maharashtra-410206  
CIN:L63040MH1989PL , Website: www.yaanenterprises.com,  
e-mail: finance@yaanenterprises.com

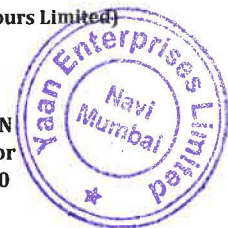
**REPORTING OF SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND NINE MONTHS ENDED  
31ST DECEMBER, 2022**

(Rs in Lacs except per share data)

SI. No.	Particulars	Quarter Ended			Nine months Ended		Year Ended
		Unaudited 31-Dec-22	Unaudited 30-Sep-22	Unaudited 31-Dec-21	Unaudited 31-Dec-22	Unaudited 31-Dec-21	Audited 31-Mar-22
<b>1</b>	<b>SEGMENT REVENUE (Sales and Other operating income)</b>						
	- Travels & Tourism	18.17	18.05	6.62	69.57	9.33	20.40
	- Jewellery & Gems	-	-	-	-	5.31	5.31
	- Construction	22.75	15.36	30.50	60.59	57.98	95.55
	<b>Total</b>	<b>40.92</b>	<b>33.41</b>	<b>37.12</b>	<b>130.16</b>	<b>72.62</b>	<b>121.26</b>
	Income from operations	40.92	33.41	37.12	130.16	72.62	121.26
							-
<b>2</b>	<b>Segment results before interest and taxes from each segment</b>						
	- Travels & Tourism	0.66	0.37	0.38	0.78	0.87	1.52
	- Jewellery & Gems	-	-	-	-	0.25	5.31
	- Construction	7.55	8.92	10.89	28.59	14.59	18.66
	<b>Total</b>	<b>8.21</b>	<b>9.29</b>	<b>11.27</b>	<b>29.38</b>	<b>15.72</b>	<b>25.49</b>
	Less: Finance Cost	0.27	0.20	0.06	0.66	0.07	0.33
	Add: Other Unallocable income (Net of Unallocable Expenditure)	(6.70)	(7.87)	(4.35)	(25.91)	(27.08)	(42.59)
	<b>Total Profit / (Loss) before Tax</b>	<b>1.24</b>	<b>1.21</b>	<b>6.86</b>	<b>2.81</b>	<b>(11.44)</b>	<b>(16.77)</b>
<b>3</b>	<b>SEGMENT ASSETS</b>						
	- Travels & Tourism	6.17	7.84	6.62	6.17	6.62	7.12
	- Jewellery & Gems	349.46	349.46	349.46	349.46	349.46	349.46
	- Construction	19.44	20.99	-	19.44	-	-
	Un-allocated	13.42	10.49	24.80	13.42	24.80	29.36
	<b>TOTAL</b>	<b>388.48</b>	<b>388.77</b>	<b>380.88</b>	<b>388.48</b>	<b>380.88</b>	<b>385.93</b>
<b>4</b>	<b>SEGMENT LIABILITIES</b>						
	- Travels & Tourism	4.24	3.94	0.14	4.24	0.14	2.40
	- Jewellery & Gems	-	-	-	-	-	-
	- Construction	-	2.91	-	-	-	10.24
	Un-allocated	384.25	381.92	380.73	384.25	380.73	373.30
	<b>TOTAL</b>	<b>388.48</b>	<b>388.77</b>	<b>380.88</b>	<b>388.48</b>	<b>380.88</b>	<b>385.93</b>

By order of the Board  
Yaan Enterprises Limited  
(Formerly Known as 'Crown Tours Limited')

RANJITH SOMAN  
Managing Director  
DIN: 01714430



PLACE : NAVI MUMBAI  
Date: 04-02-2023

**Yaan Enterprises Limited**  
(Formerly known as 'CROWN TOURS LIMITED')

Regd. Office:- Shop-10, PL-22 Lakhani's Dolphin, SEC-13, New Panvel Navi Mumbai, Raigarh, Maharashtra-410206 CIN:L63040MH1989PL, Website:  
www.yaanenterprises.com,  
e-mail: finance@yaanenterprises.com

**Statement of Unaudited Financial Results for the Quarter and Nine Months ended 31st December, 2022**

(Rs in Lacs except per share data)

Particulars	Quarter Ended			Nine months Ended		Year Ended
	31/12/2022	30/09/2022	31/12/2021	31/12/2022	31/12/2021	31/03/2022
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1 Revenue from Operations</b>	40.92	33.41	37.20	130.16	72.62	121.26
<b>2 Other Income</b>	0.39	0.54	(0.08)	1.13	0.05	0.64
<b>3 Total Revenue (1 + 2)</b>	<b>41.30</b>	<b>33.95</b>	<b>37.12</b>	<b>131.29</b>	<b>72.66</b>	<b>121.89</b>
<b>4 Expenses</b>						
Purchase of stock-in-trade	-	-	-	-	-	-
Cost of Sales	32.73	24.10	25.75	100.79	51.67	95.34
Operating Expenses	-	-	-	-	-	-
Changes in inventories of stock-in-trade	-	-	-	-	5.06	5.06
Finance Cost	0.27	0.20	0.06	0.66	0.07	0.33
Employee benefits expense	3.79	3.91	2.36	12.16	7.52	10.95
Depreciation and amortisation expense	0.41	0.40	0.05	1.22	0.28	0.48
Other expenses	2.86	4.13	2.04	13.66	14.28	21.28
<b>Total expenses</b>	<b>40.06</b>	<b>32.74</b>	<b>30.26</b>	<b>128.48</b>	<b>78.88</b>	<b>133.44</b>
<b>5 Profit/(Loss) Before Exceptional item and Tax (3-4)</b>	<b>1.24</b>	<b>1.21</b>	<b>6.86</b>	<b>2.81</b>	<b>(6.21)</b>	<b>(11.55)</b>
6 Exceptional items (Refer Note No. 5)	-	-	-	-	5.22	5.22
<b>7 Profit/(Loss) Before Tax (5-6)</b>	<b>1.24</b>	<b>1.21</b>	<b>6.86</b>	<b>2.81</b>	<b>(11.44)</b>	<b>(16.77)</b>
<b>8 Tax expense</b>						
(1) Current Tax	0.32	0.31	-	0.73	-	-
(2) Earlier Year Item	-	-	-	-	2.03	7.38
(3) Deferred Tax	0.04	0.19	0.17	0.24	0.80	(0.98)
Total Tax Expenses	<b>0.36</b>	<b>0.51</b>	<b>0.17</b>	<b>0.97</b>	<b>2.83</b>	<b>6.40</b>
<b>9 Profit / (Loss) from continuing operations (7 - 8)</b>	<b>0.88</b>	<b>0.71</b>	<b>6.69</b>	<b>1.85</b>	<b>(14.27)</b>	<b>(23.17)</b>
10 Profit / (Loss) from discontinuing operations	-	-	-	-	-	-
11 Tax expense of discontinuing operations	-	-	-	-	-	-
<b>12 Profit/(loss) from Discontinuing operations (after tax)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>13 Profit (Loss) for the period (9+12)</b>	<b>0.88</b>	<b>0.71</b>	<b>6.69</b>	<b>1.85</b>	<b>(14.27)</b>	<b>(23.17)</b>
<b>14 Other Comprehensive income;</b>						
<b>A (i) Items that will not be reclassified to profit or loss</b>	-	-	-	-	-	-
<b>(ii) Income tax relating to items that will not be reclassified to profit or loss</b>	-	-	-	-	-	-
<b>B (i) Items that will be reclassified to profit or loss</b>	-	-	-	-	-	-
<b>(ii) Income tax relating to items that will be reclassified to profit or loss</b>	-	-	-	-	-	-
<b>Total Other Comprehensive Income (net of tax)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>15 Total Comprehensive Income for the period (13+14) (Comprising profit/(loss) and other Comprehensive Income for the period)</b>	<b>0.88</b>	<b>0.71</b>	<b>6.69</b>	<b>1.85</b>	<b>(14.27)</b>	<b>(23.17)</b>
<b>16 Paid up equity share capital (Face value of Share Rs 10/- each)</b>	310.00	310.00	310.00	310.00	310.00	310.00
<b>17 Other equity excluding revaluation reserves</b>						45.58
<b>18 Earnings per equity share (for discontinued &amp; continuing operations) of face value of Rs. 10 each</b>						
(a) Basic	0.03	0.02	0.22	0.06	(0.46)	(0.07)
(b) Diluted	0.03	0.02	0.22	0.06	(0.46)	(0.07)

**Notes:**

- 1 The above financial result for the quarter and nine months ended 31st December, 2022 were reviewed by the Audit Committee and approved by the Board Of directors at their meeting held on 04th February, 2023.
- 2 The above result have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under section 133 of the Companies Act 2013, and other recognized accounting practices and policies to the extent applicable.
- 3 Previous period figures have been regrouped/reclassified as considered necessary to facilitate comparison.
- 4 The certificate of CFO in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in respect of the above results has been placed before the Board of Directors.
- 5 The Company has shifted its registered office from the state of Rajasthan to the state of Maharashtra. Hence the fixed asset located at old registered office (Rajasthan) being written off in the statement of profit and loss during the quarter ended and year ended 30.09.2021 and disclosed as Exceptional item in the statement of profit and loss.
- 6 The Financial Results for the quarter and Nine months ended on December 31, 2022 have been subjected to a "Limited Review" by the Statutory Auditors of the Company. The Limited Review Report does not contain any qualification.
- 7 As per Indian Accounting Standard 108 'Operating Segments', the Company has reported "Segment Information", as described below:
  - a) Travels & Tourism
  - b) Jewellery & Gems
  - c) Construction
- 8 The Company's inventory consist of Precious and Semi-precious stones ( Gems and Jewellery) and no valuation certificate is obtained by the management for the period ended on 31.12.22. However, in the opinion of the management the value of inventory is reasonable as compared to actual market price prevailing around the market.

PLACE : NAVI MUMBAI  
Date: 04-02-2023

By order of the Board  
Yaan Enterprises Limited  
(Formerly Known as 'Crown Tours Limited')

  
RANJITH SOMAN  
Managing Director  
DIN: 01714430

