



Date: 10.11.2022

To

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

Company Code: 538521

Subject: Outcome Board Meeting – 10th November, 2022

Dear Sir,

Pursuant to Regulation 30 and other applicable regulations of SEBI (LODR) Regulations, 2015, this is to inform you that the Board of Directors at its meeting held on Thursday, 10th November, 2022 has inter alia considered and approved the following:

1. Limited Review Report by Statutory Auditor on the Unaudited Financial Results.
2. The Unaudited Financial Results (Standalone) of the company for the quarter ended 30th September, 2022.

The Meeting of the Board of Directors commenced at 03:00 PM and concluded at 05.00 PM.

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

Yours Faithfully

For **Yaan Enterprises Limited**

Shalaka Rupesh Gopale
(Chief Financial Officer)

YAAN ENTERPRISES LTD
(Formerly known as Crown Tours Ltd)

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

Statement of Unaudited Financial Results for the Quarter and Half Year ended 30 September, 2022

Particulars	(Rs in Lacs except per share data)					
	Quarter Ended			Half Year Ended		Year Ended
	30/09/2022 (Unaudited)	30/06/2022 (Unaudited)	30/09/2021 (Unaudited)	30/09/2022 (Unaudited)	30/09/2021 (Unaudited)	31/03/2022 (Audited)
1 Revenue from Operations	33.41	55.83	30.10	89.245	35.41	121.26
2 Other Income	0.54	0.20	0.08	0.739	0.13	0.64
3 Total Revenue (1 + 2)	33.95	56.03	30.18	89.98	35.54	121.89
4 Expenses						
Purchase of stock-in-trade	-	-	25.91	-	25.91	-
Cost of Sales	24.10	43.95	-	68.052	-	95.34
Operating Expenses	-	-	-	-	-	-
Changes in inventories of stock-in-trade	-	-	0.00	-	5.06	5.06
Finance Cost	0.20	0.18	0.00	0.387	0.01	0.33
Employee benefits expense	3.91	4.46	1.92	8.371	5.16	10.95
Depreciation and amortisation expense	0.40	0.40	0.00	0.803	0.24	0.48
Other expenses	4.13	6.68	7.91	10.801	12.24	21.28
Total expenses	32.74	55.67	35.75	88.41	48.62	133.44
5 Profit/(Loss) Before Exceptional item and Tax (3-4)	1.21	0.36	(5.57)	1.57	(13.07)	(11.55)
6 Exceptional items (Refer Note No. 5 & 6)	-	-	5.22	-	5.22	5.22
7 Profit/(Loss) Before Tax (5-6)	1.21	0.36	(10.79)	1.57	(18.30)	(16.77)
8 Tax expense						
(1) Current Tax (Refer Note No. 3)	0.31	0.09	-	0.406	-	-
(2) Earlier Year Item	-	-	1.33	-	2.03	7.38
(3) Deferred Tax	0.19	0.00	0.40	0.195	0.63	(0.98)
Total Tax Expenses	0.51	0.10	1.73	0.60	2.66	6.40
9 Profit / (Loss) from continuing operations (7 - 8)	0.71	0.26	(12.52)	0.97	(20.96)	(23.17)
10 Profit / (Loss) from discontinuing operations	-	-	-	-	-	-
11 Tax expense of discontinuing operations	-	-	-	-	-	-
12 Profit/(loss) from Discontinuing operations (after tax)	-	-	-	-	-	-
13 Profit (Loss) for the period (9+12)	0.71	0.26	(12.52)	0.97	(20.96)	(23.17)
14 Other Comprehensive income;						
A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
(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	-	-	-	-	-	-
Total Other Comprehensive Income (net of tax)	-	-	-	-	-	-
15 Total Comprehensive Income for the period (13+14) (Comprising profit/(loss) and other Comprehensive Income for the period)	0.71	0.26	(12.52)	0.97	(20.96)	(23.17)
16 Paid up equity share capital (Face value of Share Rs 10/- each)	310.00	310.00	310.00	310.00	310.00	310.00
17 Other equity excluding revaluation reserves				46.15		45.58
18 Earnings per equity share (for discontinued & continuing operations) of face value of Rs. 10 each						
(a) Basic	0.02	0.01	(0.04)	0.03	(0.07)	(0.07)
(b) Diluted	0.02	0.01	(0.04)	0.03	(0.07)	(0.07)

Notes:

- 1 The above financial result for the quarter and six months ended 30th September, 2022 were reviewed by the Audit Committee and approved by the Board Of directors at their meeting held on 10th November, 2022.
- 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 Government of India through Taxation Laws (Amendment) Ordinance, 2019, has inserted Section 115BAA of the Income Tax Act, 1961 where by company has an irrevocable option of shifting to a lower tax rate along with consequent reduction in certain tax incentives including lapse of the accumulated MAT credit. The company continues to recognize the taxes on income for the quarter ended and half year ended as on 30.09.2021 as per the earlier provisions.
- 4 Previous period figures have been regrouped/reclassified as considered necessary to facilitate comparison.
- 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 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.
- 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 Financial Results for the quarter and half year ended on September 30, 2022 have been subjected to a "Limited Review" by the Statutory Auditors of the Company. The Limited Review Report does not contain any qualification.

Place: New Panvel
Date: 10-11-2022

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




RANJITH SOMAN
Managing Director
DIN: 01714430

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:
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e-mail: finance@yaanenterprises.com

REPORTING OF SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND HALF YEAR ENDED ON 30th September 2022

(Rs in Lacs except per share data)

SI. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		Unaudited (Reviewed)	Unaudited (Reviewed)	Unaudited (Reviewed)	Unaudited (Reviewed)	Unaudited (Reviewed)	Audited
		30-Sep-22	30-Jun-22	30-Sep-21	30-Sep-22	30-Sep-21	31-Mar-22
1	SEGMENT REVENUE (Sales and Other operating income)						
	- Travels & Tourism	18.05	33.35	2.71	51.40	2.71	20.40
	- Jewellery & Gems	-	-	-	-	5.31	5.31
	- Construction	15.36	22.48	27.48	37.84	27.48	95.55
	Total	33.41	55.83	30.18	89.25	35.49	121.26
	Income from operations	33.41	55.83	30.18	89.25	35.49	121.26
2	Segment results before Interest and taxes from each segment						
	- Travels & Tourism	0.37	(0.25)	0.50	0.12	0.50	1.52
	- Jewellery & Gems	-	-	(0.00)	-	0.25	5.31
	- Construction	8.92	12.12	3.70	21.04	3.70	18.66
	Total	9.29	11.88	4.20	21.16	4.45	25.49
	Less: Finance Cost	0.20	0.18	0.00	0.39	0.01	0.33
	Add: Other Unallocable income (Net of Unallocable Expenditure)	(7.87)	(11.33)	(14.98)	(19.21)	(22.74)	(42.59)
	Total Profit / (Loss) before Tax	1.21	0.36	(10.79)	1.57	(18.30)	(16.77)
3	SEGMENT ASSETS						
	- Travels & Tourism	7.84	13.64	3.65	7.84	3.65	7.12
	- Jewellery & Gems	349.46	349.46	349.46	349.46	349.46	349.46
	- Construction	20.99	9.91	18.95	20.99	18.95	-
	Un-allocated	10.49	10.48	19.15	10.49	19.15	29.36
	TOTAL	388.77	383.49	391.21	388.77	391.21	385.93
4	SEGMENT LIABILITIES						
	- Travels & Tourism	3.94	4.53	0.06	3.94	0.06	2.40
	- Jewellery & Gems	-	-	-	-	-	-
	- Construction	2.91	3.51	21.12	2.91	21.12	10.24
	Un-allocated	381.92	375.46	370.03	381.92	370.03	373.30
	TOTAL	388.77	383.49	391.21	388.77	391.21	385.93

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

Hirab
RANJITH SOMAN

Managing Director
DIN: 01714430



Place: New Panvel
Date: 10-11-2022

Yaan Enterprises Limited
(Formerly known as 'CROWN TOURS LIMITED')
CIN L63040MH1989PL

Statement of Cash Flows

(Rs in Lacs)

PARTICULARS	For the Year ended 30-09-2022	For the Year ended 30-09-2021
	(Unaudited)	(Unaudited)
<u>A. CASH FLOW FROM OPERATING ACTIVITIES :</u>		
Net Profit before tax as per Profit & Loss A/c (before Tax Expense)	1.57	(18.30)
Adjusted for:		
Depreciation	0.80	0.24
Interest received on Loans Given	(0.44)	-
Exceptional item (Refer Note no 5)	-	5.22
Loss on sale of fixed assets	-	-
Financial expenses	0.38	-
Operating Profit before Working Capital Changes	2.32	(12.84)
Adjusted for:		
(Increase) / Decrease in Non Financial Other Current Assets	3.58	12.11
(Increase) / Decrease in Other Non Current Non Financial Assets	-	(10.73)
(Increase) / Decrease in Other Current Financial Assets	-	(2.82)
(Increase) / Decrease in Other Non Current Financial Assets	-	-
(Increase) / Decrease in Inventories	-	5.06
(Increase) / Decrease in Trade Receivables	(23.69)	(18.95)
Increase/(Decrease) in Lease Liability	-	-
Increase/(Decrease) in Current Other Financial Liabilities	-	(2.72)
Increase / (Decrease)in Trade Payables	(2.17)	21.34
Increase / (Decrease) in Provision	0.35	0.81
Increase / (Decrease)in Non Financial Other Current Liabilities	(2.54)	0.19
Total Operating Adjustments	(24.48)	4.29
Cash Generated from operations	(22.16)	(8.55)
Taxes Paid	(0.72)	1.42
Net cash from operating activities (A)	(22.88)	(9.97)
<u>B. CASH FLOW FROM INVESTING ACTIVITIES</u>		
Purchase of Fixed assets	-	-
Sale of Fixed assets	-	-
Gain on sale of Investment	-	-
Interest received on Loans	-	-
Net cash from investing activities (B)	-	-
<u>C. CASH FLOW FROM FINANCING ACTIVITIES</u>		
Borrowings Taken/(Repaid)	6.70	10.00
Financial expenses	-	-
Net cash used in financing activities (C)	6.70	10.00
Net increase/decrease in cash and cash equivalents (A+B+C)	(16.18)	0.03
Cash and Cash equivalents at the beginning of the period	18.60	104.41
Cash and Cash equivalents at the close of the period	2.42	104.44
<u>Cash and Cash equivalents includes :-</u>		
Cash and Cash equivalents	2.01	7.68
Current Investment	-	-
CASH AND CASH EQUIVALENT	2.01	7.68

For and on behalf of the Board of
Yaan Enterprises Limited
(Formerly known as 'CROWN TOURS LIMITED')

Mr. Ranjith Soman
Chairman, Managing Director

(DIN:01714430)



Place: New Panvel
Date: 10-11-2022

Yaan Enterprises Limited
(Formerly known as 'CROWN TOURS LIMITED')
CIN L63040MH1989PL

Balance Sheet

(Rs. in lacs)

Particulars	As at	
	30th September, 2022	31st March, 2022
	Unaudited	Audited
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	1.18	1.71
(b) Capital work-in-progress	-	-
(c) Other Intangible Assets	5.05	5.32
(d) Financial Assets	-	-
(e) Deferred Tax Asset	1.42	1.61
(f) Other non current assets	5.07	2.91
Current Assets		
(a) Inventories	349.46	349.46
(b) Financial Assets	-	-
(I) Trade Receivable	23.79	0.10
(II) Cash and Cash Equivalents	2.01	18.60
(III) Others	-	-
(c) Current Tax Assets (Net)	0.31	2.16
(d) Other Current Assets	0.48	4.06
	388.77	385.93
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	310.00	310.00
(b) Other Equity	46.15	45.58
Liabilities		
Non Current Liabilities		
(a) Financial Liabilities		
(I) Borrowings	15.40	10.24
(II) Other Non Current Financial Liability	-	-
(b) Provisions	-	-
(c) Deferred Tax Liabilities	-	-
(d) Other Non Current Liabilities	5.21	3.72
Current Liabilities		
(a) Financial Liabilities		
(I) Borrowings	-	-
(II) Trade payables		
i) Total outstanding dues of micro enterprises and small enterprises	-	-
ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	-	10.46
(III) Other Current Financial Liabilities	8.29	-
(b) Other current liabilities	1.77	4.31
(c) Provisions	1.97	1.62
(d) Current Tax Liabilities (Net)	-	-
	388.77	385.93

For and on behalf of the Board of
Yaan Enterprises Limited
(Formerly known as 'CROWN TOURS LIMITED')

Hrbe
Mr. Ranjith Soman
Chairman, Managing Director
(DIN:01714430)



Place: New Panvel
Date: 10-11-2022



Limited Review Report on Standalone Financial Result

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

We have reviewed the accompanying statement of unaudited financial results of **YAAN ENTERPRISES**(Formerly known as 'Crown tours Limited') for the quarter ended 30th September, 2022 and year to date results for the period from 1st April, 2022 to 30th September, 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.

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.

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.

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.

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



Koshal Maheshwari

Koshal Maheshwari
Proprietor
M.No.043746

Place of signature: Mumbai
Date: 10.11.2022

UDIN: 22043746BCTBLZ4662