



Date: 12.02.2022

To

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

Company Code: 538521

Subject: Un-audited Financial Results for the quarter / nine months ended 31st December, 2021

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 31st December, 2021.

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

Thanking You

Yours Faithfully

For, **Yaan Enterprises Limited**

Shalaka Rupesh Gopale
(Chief Financial Officer)

YAAN ENTERPRISES LTD

(Formerly known as Crown Tours Ltd)



Limited Review Report on Standalone Financial Result

To
Board of Directors of
CROWN TOURS LIMITED

We have reviewed the accompanying statement of unaudited financial results of **CROWN TOURS LIMITED** for the quarter ended 31st December, 2021 and year to date results for the period from 1st April, 2021 to 31st December, 2021 ('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
KRISHANDAS
MAHESHWARI

Digitally signed by KOSHAL
KRISHANDAS MAHESHWARI
Date: 2022.02.12 12:12:51
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Koshal Maheshwari
Proprietor
M.No.043746

Place of signature: Mumbai
Date: 12.02.2022

UDIN: 22043746ABNQDW3640

Yaan Enterprises Ltd
(Formerly known as ' Crown Tours Ltd')

Regd. Office:- Shop-10, PL-22 Lakhani Dolphin, SEC-13, New Panvel Navi Mumbai, Raigarh , Maharashtra-410206
CIN:L63040RJ1989PLC004942 , Website: www.crownjaipur.org,
e-mail: finance@yaanenterprises.com

Statement of Unaudited Financial Results for the Quarter and Nine Months ended 31st December, 2021

(Rs in Lacs except per share data)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31/12/2021	30/09/2021	31/12/2020	31/12/2021	31/12/2020	31/03/2021
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Revenue from Operations	37.20	30.10	59.37	72.62	110.61	190.65
2 Other Income	(0.08)	0.08	22.07	0.05	41.75	34.48
3 Total Revenue (1 + 2)	37.12	30.18	81.44	72.66	152.36	225.13
4 Expenses						
Purchase of stock-in-trade	-	-	211.33	-	398.79	480.62
Cost of Sales (refer note.4)	25.75	25.91	-	51.67	-	-
Operating Expenses	-	-	2.33	-	7.66	2.95
Changes in inventories of stock-in-	-	0.00	(155.85)	5.06	(296.29)	(303.19)
Finance Cost	0.06	0.00	1.22	0.07	3.77	4.28
Employee benefits expense	2.36	1.92	3.77	7.52	15.11	18.62
Depreciation and amortisation	0.05	0.00	2.52	0.28	7.24	8.13
Other expenses	2.04	7.91	3.66	14.28	13.87	28.06
Total expenses	30.26	35.75	68.98	78.88	150.15	239.47
5 Profit/(Loss) Before Exceptional item and Tax (3-4)	6.86	(5.57)	12.46	(6.21)	2.21	(14.35)
6 Exceptional items (Refer Note No. 5 & 6)	-	5.22	-	5.22	-	326.40
7 Profit/(Loss) Before Tax (5-6)	6.86	(10.79)	12.46	(11.44)	2.21	(340.75)
8 Tax expense						
(1) Current Tax (Refer Note No. 3)	-	-	0.68	-	0.68	-
(2) Earlier Year Item	-	1.33	(2.32)	2.03	(2.32)	(2.50)
(3) Deferred Tax	0.17	0.40	(2.63)	0.80	(5.86)	(6.48)
Total Tax Expenses	0.17	1.73	(4.27)	2.83	(7.50)	(8.98)
9 Profit / (Loss) from continuing operations (7 - 8)	6.69	(12.52)	16.73	(14.27)	9.71	(331.76)
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	6.69	(12.52)	16.73	(14.27)	9.71	(331.76)
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	-	-	-	-	-	-
B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or	-	-	-	-	-	-
Total Other Comprehensive Income (net of tax)	-	-	-	-	-	-

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15	Total Comprehensive Income for the period (13+14) (Comprising profit/ (loss) and other Comprehensive Income for the period	6.69	(12.52)	16.73	(14.27)	9.71	(331.76)
16	Paid up equity share capital (Face value of Share Rs 10/-	310.00	310.00	310.00	310.00	310.00	310.00
17	Earnings per equity share (for discontinued & continuing operations) of face value of Rs. 10 each						
	(a) Basic	0.22	(0.40)	0.54	(0.46)	0.31	(10.70)
	(b) Diluted	0.22	(0.40)	0.54	(0.46)	0.31	(10.70)

Notes:

- The above financial result for the quarter and Nine months ended 31st December, 2021 were reviewed by the Audit Committee and approved by the Board Of directors at their meeting held on 12th February, 2022.
- 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
- 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 nine months ended as on 31.12.2021 as per the earlier provisions.
- Previous period figures have been regrouped/reclassified as considered necessary to facilitate comparison. The figure for 'Purchase of Stock in Trade' Rs. 25.91 lacs for the quarter ended and half year ended as on 30.09.2021 have been regrouped to 'Cost of Sales' in the quarter ended and nine months ended 31.12.2021 for better presentation
- The company had advanced Intercompany loans amounting to Rs 255 lacs during the FY 2016-17 to certain companies. Initially the interest was served/ acknowledged on such loans and the TDS on interest was also deducted till 31.03.2019. For the financial year 2019-20 and thereafter, there is no intimation/confirmation regarding the due interest and TDS deducted. The company has written several times to these companies for the payment of the due interest along with principal amount of loan. However, in the current scenario post March 2020, these companies have not provided any intimation/confirmation of the due interest and TDS thereon and thus defaulted in loan servicing. Looking to the prevailing adverse economic situation and default/past dues/non-confirmation, the company has initiated further actions for recovery of the dues and considering prudence, and in accordance with applicable Ind AS expecting a credit Impairment, during the quarter/year ended 31.03.2021 an impairment provision was made of Rs 255 lacs against such loans and of Rs 71.40 lacs against due interest (total Rs 326.40 lacs). The same was disclosed as an exceptional item in the statement of profit and loss during the Quarter/year ended 31.03.2021. Considering these factors and
- 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 and disclosed as Exceptional item
- 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.
- As per Indian Accounting Standard 108 'Operating Segments', the Company has reported "Segment Information", as described below:
 - Travels & Tourism
 - Jewellery & Gems
- With effect from 25.11.2021, Name of the company has been changed from ' Crown Tours Limited' to 'Yaan Enterprises Limited'.

For and on behalf of the Board of
Yaan Enterprises Ltd
(Formerly known as ' Crown Tours Ltd')

Handwritten Signature
Mr. Ranjith Somani
Chairman, Managing Director
(DIN:01714430)



Place: Navi Mumbai
DATE : 12.02.2022

Yaan Enterprises Ltd

(Formerly known as ' Crown Tours Ltd')

Regd. Office:- Shop-10, PL-22 Lakhani Dolphin, SEC-13, New Panvel Navi Mumbai, Raigarh , Maharashtra-410206

CIN:L63040RJ1989PLC004942 , Website: www.crownjaipur.org,

e-mail: finance@yaanenterprises.com

REPORTING OF SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND HALF YEAR ENDED ON 31st December 2021

(Rs in Lacs except per share data)

SI. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		Unaudited (Reviewed)	Unaudited (Reviewed)	Unaudited (Reviewed)	Unaudited (Reviewed)	Unaudited (Reviewed)	Audited
		31-Dec-21	30-Sep-21	31-Dec-20	31-Dec-21	31-Dec-20	31-Mar-21
1	SEGMENT REVENUE (Sales and Other operating income)						
	- Travels & Tourism	6.620	2.71	2.08	9.33	4.07	23.95
	- Jewellery & Gems	-	-	57.29	5.31	106.54	185.72
	- Construction	30.503	27.48	-	57.98	-	-
	Total	37.12	30.18	59.37	72.62	110.61	209.67
	Income from operations	37.12	30.18	59.37	72.62	110.61	209.67
							-
2	Segment results before Interest and taxes from each segment						
	- Travels & Tourism	0.376	0.50	2.59	0.87	(20.90)	(24.37)
	- Jewellery & Gems	-	(0.00)	1.81	0.25	4.04	8.29
	- Construction	10.891	3.70	-	14.59	-	-
	Total	11.27	4.20	4.40	15.72	(16.86)	(16.08)
	Less: Finance Cost	0.06	0.00	1.22	0.07	3.77	4.28
	Add: Other Unallocable income (Net of Unallocable Expenditure)	(4.347)	(14.98)	9.27	(27.08)	22.84	(320.38)
	Total Profit / (Loss) before Tax	6.86	(10.79)	12.45	(11.44)	2.21	(340.75)
3	SEGMENT ASSETS						
	- Travels & Tourism	6.62	3.65	9.19	6.62	9.19	28.03
	- Jewellery & Gems	349.46	349.46	428.12	349.46	428.12	354.51
	- Construction	-	18.95	-	-	-	-
	Un-allocated	24.80	19.15	345.53	24.80	345.53	-
	TOTAL	380.88	391.21	782.84	380.88	782.84	382.54
4	SEGMENT LIABILITIES						
	- Travels & Tourism	0.14	0.06	6.63	0.14	6.63	3.80
	- Jewellery & Gems	-	-	25.14	-	25.14	-
	- Construction	-	21.12	-	-	-	-
	Un-allocated	380.73	370.03	751.07	380.73	751.07	378.75
	TOTAL	380.88	391.21	782.84	380.88	782.84	382.54

For and on behalf of the Board of
Yaan Enterprises Ltd
(Formerly known as ' Crown Tours Ltd')

Place: Navi Mumbai
DATE : 12.02.2022



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