



Date: February 11, 2025

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai - 400 001.

To,
National Stock Exchange of India Limited
Exchange Plaza, Plot No. C/1, G Block,
Bandra-Kurla Complex, Bandra (East),
Mumbai - 400 051.

Scrip Code: **541167**

Symbol: **YASHO**

Dear Sir/ Ma'am,

Subject: Outcome of the Board meeting held today on Tuesday, February 11, 2025.

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 ("**Listing Regulations**"), we hereby inform you that the Board of Directors of Yasho Industries Limited (the "**Company**") at its meeting held today i.e. on Tuesday, February 11, 2025, *inter-alia*, have approved:

1. Un-audited standalone and consolidated financial results for the quarter and nine months ended December 31, 2024.
2. Limited review report (standalone and consolidated financial results) by M/s. Gokhale & Sathe, Chartered Accountants, Statutory Auditors of the Company, for the quarter and nine months ended December 31, 2024.

According to the above, please find attached herewith un-audited standalone and consolidated financial results for the quarter and nine months ended December 31, 2024, along with Limited review report.

Further below is the disclosure being made in compliance with the SEBI Circular No. SEBI/HO/CFD/CFDPoD- 2/CIR/P/2024/185 dated December 31, 2024, read with Circular No. 20250102-4 issued by BSE Limited and Circular No. NSE/CML/2025/02 issued by the National Stock Exchange of India Limited, both circulars even dated January 2, 2025.

Particular	Applicability
Statement on deviation or variation for proceeds of public issue, issue, preferential issue, qualified institutions placement etc.	Not Applicable
Format for disclosing outstanding default on loans and debt securities.	There is no default on loans and debt securities during the Quarter ended December 31, 2024
Format for disclosure of related party transactions (Applicable Only for Half-Yearly Filings i.e., 2 nd and 4 th Quarter).	Not Applicable
Statement on the impact of audit qualifications (for audit report with Modified opinion) submitted along-with annual audited financial results (standalone and consolidated separately) (applicable only for annual filing i.e., 4 th quarter)	Not Applicable

YASHO INDUSTRIES LIMITED

REGISTERED OFFICE: Office No. 101/102, Peninsula Heights, C.D Barfiwala Marg, Juhu lane, Andheri (West), Mumbai - 400058,
India TEL: +91 22 62510100; FAX: +91 22 62510199; E-Mail: info@yashoindustries.com; CIN No: L74110MH1985PLC037900



The meeting of the Board commenced at 03.00 p.m. and concluded at 04.10 p.m.

Request you to kindly take the above on record.

Thanking You,

Yours faithfully,
For Yasho Industries Limited

Rupali Verma
(Company Secretary and Compliance Officer)
Mem No. A42923

Encl: As above

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gokhale & sathe (regd.)

chartered accountants
304/308/309, Udyog Mandir No. 1,
7-C, Bhagoji Keer Marg,
Mahim, Mumbai 400 016

Independent Auditor's Review Report on Standalone unaudited financial results of Yasho Industries Limited for the quarter ended December 31, 2024 and the year to date results for the period from April 01, 2024 to December 31, 2024 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To The Board of Directors of Yasho Industries Limited

1. We have reviewed the accompanying Statement of standalone unaudited financial results of Yasho Industries Limited (hereinafter referred to as 'the Company') for the quarter ended December 31, 2024 and the year to date results for the period from April 01, 2024 to December 31, 2024 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Regulations').
2. This Statement, which is the responsibility of Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with relevant rules issued thereunder ('Ind AS 34'), and other recognized accounting principles generally accepted in India, and is in compliance with the Regulations. 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 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 and other recognised accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. The unaudited financial results of the Company for the quarter and nine months ended December 31, 2023, included in the Statement, were reviewed by V. J. Shah & Co, Chartered Accountants, the statutory auditor of the Company, whose report dated February 06, 2024 expressed an unmodified conclusion on those unaudited financial results.





gokhale & sathe (regd.)

chartered accountants
304/308/309, Udyog Mandir No. 1,
7-C, Bhagoji Keer Marg,
Mahim, Mumbai 400 016

The financial information for the year March 31, 2024, included in the statement, were audited by V. J. Shah & Co, Chartered Accounts, the statutory auditor of the Company, whose report dated May 13, 2024 expressed an unmodified opinion on those audited financial information

Our conclusion is not modified in respect of the matter.

For Gokhale & Sathe

Chartered Accountants

ICAI Firm Registration No.103264W



Chinmaya Deval

Membership No.: 148652

UDIN: 25148652BMKSJ29270

Mumbai

Date: February 11, 2025

Yasho Industries Limited

Registered Office : Office No. 101/102, Peninsula Heights, C D Barfiwala Marg, Juhu Lane, Andheri West, Mumbai - 400058.
Telephone No: +91 -22-62510100, Fax:+91-22-62510199 Email Id: info@yashoindustries.com Website: www.yashoindustries.com
CIN : L74110MH1985PLC037900

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2024

(Amount ₹ in Lakhs, except Earnings Per Share)

Sr. No.	Particulars	Quarter ended			Nine Month ended		Year ended
		31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)
	Income						
I	Revenue from operations	15,083	15,908	12,924	48,442	41,964	59,570
II	Other income	64	345	346	604	723	753
III	Total Income (I + II)	15,147	16,253	13,270	49,046	42,687	60,323
	Expenses						
	Cost of materials consumed	11,926	11,960	8,702	35,387	25,945	34,533
	Purchases of stock-in-trade	-	-	-	-	-	-
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-3,514	-3,167	-891	-6,890	1,075	3,963
	Employee benefits expense	1,625	1,613	1,063	4,767	3,127	4,316
	Finance Costs	1,629	1,406	348	4,429	1,027	1,471
	Depreciation and amortisation expense	1,301	1,235	391	3,708	1,166	1,562
	Other expenses	2,383	2,961	1,689	7,508	4,849	6,845
IV	Total expenses	15,350	16,008	11,302	48,909	37,189	52,689
V	Profit / (Loss) before exceptional items and tax (III - IV)	-203	244	1,968	137	5,499	7,634
VI	Exceptional items [net]	-	-	-	-	-	-
VII	Profit / (Loss) before tax (V + VI)	-203	244	1,968	137	5,499	7,634
VIII	Tax Expense:						
	(a) Current tax	-577	493	376	-83	1,255	1,881
	(b) Deferred tax	468	-454	113	46	116	40
		-109	39	489	-37	1,371	1,921
IX	Profit / (loss) for the period / year (VII - VIII)	-94	205	1,479	174	4,127	5,712
X	Other Comprehensive Income:						
A.	Items that will not be reclassified to profit or loss in subsequent period / year						
	Re-measurement of the net defined benefit plan	-9	-9	-6	-27	-17	-36
	Less: Income tax relating to the above	-2	-2	-1	-6	-4	-9
X	Other Comprehensive Income / (loss) for the period / year, net of tax	-7	-7	-4	-21	-13	-27
XI	Total Comprehensive Income / (loss) for the period / year (IX + X) (Total of profit / (loss) and other comprehensive income / (loss) for the period / year)	-101	198	1,474	153	4,114	5,685
	Paid-up Equity Share Capital (Face Value INR 10/- per share)	1,140	1,140	1,140	1,140	1,140	1,140
	Other Equity						28,196
	Earnings per Share (of INR 10/- per share) (not annualised except for year ended 31st march 2024)						
	(a) Basic earnings per share	-0.83	1.80	12.97	1.53	36.21	50.11
	(b) Diluted earnings per share	-0.83	1.80	12.97	1.53	36.21	50.11



Yasho Industries Limited

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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2024

Notes:

1	The results were reviewed by the audit committee and taken on record by the Board of Directors at its meeting held on 11th February 2025. The Statutory auditors have expressed an unmodified review conclusion on the standalone financials for the quarter and nine months ended 31st December 2024. The review report has been filed with the Stock Exchange and is available on the Company's website.														
2	The above standalone financial results have been prepared in accordance with the guidelines issued by the Securities and Exchange Board of India ('SEBI'), and the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013.														
3	The figures for the quarter ended on 31st December 2024 are balancing figures between the unaudited figures of nine months ended and the published year to date figures of the half year ended for the current financial year which are subjected to limited review.														
4	Previous periods / year figures are regrouped and rearranged wherever necessary including on account of amendment in Division II to Schedule III of Companies Act 2013 to conform current period presentation.														
5	The Board of Directors of the Company, in its meeting held on December 18, 2024, approved the issuance of 6,57,895 equity shares at an issue price of Rs. 1900 per share on preferential basis. Subsequently, the shareholders approved this issuance during the EGM held on January 10, 2025. The Company also sought in-principle approval from the Bombay Stock Exchange (BSE) and the National Stock Exchange (NSE) as a listed entity. On February 6, 2025, both exchanges granted the in-principle approval for the issuance of these equity shares. The Company is currently in the process of allotting the approved equity shares.														
6	SEGMENT-WISE REVENUE, RESULTS AND CAPITAL EMPLOYED														
	The Company's only identifiable reportable segment is Chemicals and hence disclosure of Segment wise information is not applicable under Indian Accounting Standard – 108 "Operating Segments" (Ind-AS 108). Details of geographical areas is disclosed below:														
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2" style="width: 30%;">PARTICULARS</th> <th style="width: 15%;">QE 31.12.2024</th> <th style="width: 15%;">QE 30.09.2024</th> </tr> <tr> <th style="text-align: center;">Amount (Rs. In Lakh)</th> <th style="text-align: center;">Amount (Rs. In Lakh)</th> </tr> </thead> <tbody> <tr> <td>(i) Sales within India</td> <td style="text-align: center;">5,085</td> <td style="text-align: center;">5,606</td> </tr> <tr> <td>(ii) Sales Outside India</td> <td style="text-align: center;">9,997</td> <td style="text-align: center;">10,302</td> </tr> <tr> <td style="text-align: right;">Total</td> <td style="text-align: center;">15,082</td> <td style="text-align: center;">15,908</td> </tr> </tbody> </table>	PARTICULARS	QE 31.12.2024	QE 30.09.2024	Amount (Rs. In Lakh)	Amount (Rs. In Lakh)	(i) Sales within India	5,085	5,606	(ii) Sales Outside India	9,997	10,302	Total	15,082	15,908
PARTICULARS	QE 31.12.2024		QE 30.09.2024												
	Amount (Rs. In Lakh)	Amount (Rs. In Lakh)													
(i) Sales within India	5,085	5,606													
(ii) Sales Outside India	9,997	10,302													
Total	15,082	15,908													
7	The results for the quarter and nine months ended December 31, 2024 is available on the BSE Limited website (URL:www.bseindia.com), NSE limited website (URL: www.nseindia.com) and on the Company's website (URL: www.yashoindustries.com).														



Place: Mumbai
Date : 11th February 2025

For & On behalf of the Board of Directors
of Yasho Industries Limited


Parag Jhaveri
Managing Director
DIN: 01257685





gokhale & sathe (regd.)

chartered accountants
304/308/309, Udyog Mandir No. 1,
7-C, Bhagoji Keer Marg,
Mahim, Mumbai 400 016

Independent Auditor's Review Report on Consolidated unaudited financial results of Yasho Industries Limited for the quarter ended December 31, 2024 and the year to date results for the period from April 01, 2024 to December 31, 2024 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To The Board of Directors Yasho Industries Limited

1. We have reviewed the accompanying Statement of consolidated unaudited financial results of Yasho Industries Limited (hereinafter referred to as 'the Holding Company'), its subsidiaries, (the Holding Company and its subsidiaries together referred to as the 'Group') for the quarter ended December 31, 2024 and the year to date results for the period from April 01, 2024 to December 31, 2024 ('the Statement'), attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').
2. This Statement, which is the responsibility of the Holding Company's Management and has been approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013('the Act'), read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33 (8) of the Regulations, to the extent applicable.

4. This Statement includes the results of the Holding Company and following entities:
 - i) Yasho Industries Europe B.V.
 - ii) Yasho Inc.
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the work certified by the Management referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 and other recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms





gokhale & sathe (regd.)

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

6. We did not review the interim financial information of two subsidiaries included in the Statement, whose interim financial information reflects total revenues of Rs. 448 lakhs (before consolidation adjustments) and Rs. 2,230 lakhs (before consolidation adjustments), total net profit after tax of Rs. 215 lakhs (before consolidation adjustments) and Rs. 136 lakhs (before consolidation adjustments) and total comprehensive income of Rs. 258 lakhs (before consolidation adjustments) and Rs. 106 lakhs (before consolidation adjustments), for the quarter ended December 31, 2024 and for the period from April 01, 2024 to December 31, 2024, respectively, as considered in the Statement. These interim financial information have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the report furnished to us by the management and the procedures performed by us as stated in paragraph 3 above.

Our conclusion is not modified in respect of the above matter with respect to our reliance on the work certified by the Management.

7. The unaudited consolidated financial results of the Company for the quarter and nine months ended December 31, 2023, included in the Statement, were reviewed by V. J. Shah & Co, Chartered Accountants, the statutory auditors of the Company, whose report dated February 06, 2024 expressed an unmodified conclusion on those unaudited consolidated financial results.

The consolidated financial results for the year March 31, 2024, included in the statement, were audited by V. J. Shah & Co, Chartered Accountants, the statutory auditors of the Company, whose report dated May 13, 2024 expressed an unmodified opinion on those audited consolidated financial results.

Our conclusion is not modified in respect of the above matters.

For Gokhale & Sathe

Chartered Accountants

CAI Firm Registration No.103264W



Chinmaya Deval

Membership No.: 148652

UDIN: 25148652.BMKSKA7141

Mumbai

Date: February 11, 2025

Yasho Industries Limited

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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER , 2024

(Amount ₹ in Lakhs, except Earnings Per Share)

Sr. No.	Particulars	Quarter ended			Nine Months ended		Year ended
		31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)
	Income						
I	Revenue from operations	14,891	16,390	13,002	48,568	42,153	59,356
II	Other income	64	345	346	604	711	741
III	Total Income (I + II)	14,955	16,735	13,348	49,172	42,864	60,097
	Expenses						
	Cost of materials consumed	11,926	11,960	8,702	35,387	25,945	34,406
	Purchases of stock-in-trade	-	-	-	-	-	-
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-3,787	-3,010	-766	-6,931	1,200	3,605
	Employee benefits expense	1,625	1,613	1,063	4,767	3,127	4,316
	Finance Costs	1,638	1,423	355	4,462	1,040	1,487
	Depreciation and amortisation expense	1,301	1,235	391	3,708	1,166	1,562
	Other expenses	2,439	3,024	1,759	7,680	5,016	7,049
IV	Total expenses	15,142	16,245	11,505	49,073	37,494	52,425
V	Profit / (Loss) before exceptional items and tax (III - IV)	-187	490	1,843	99	5,370	7,672
VI	Exceptional items [net]	-	-	-	-	-	-
VII	Profit / (Loss) before tax (V + VI)	-187	490	1,843	99	5,370	7,672
VIII	Tax Expense:						
	(a) Current tax	-577	493	376	-83	1,255	1,881
	(b) Deferred tax	472	-439	113	75	116	-3
		-105	54	489	-8	1,371	1,879
IX	Profit / (loss) for the period / year (VII - VIII)	-82	436	1,354	107	3,999	5,794
X	Other Comprehensive Income:						
A.	Items to be reclassified to profit or loss in subsequent periods						
	Exchange Difference on translation of foreign operations	-164	148	109	-30	93	-34
	Less: Income tax relating to the above	-	-	-	-	-	-
B.	Items that will not be reclassified to profit or loss in subsequent period / year						
	Re-measurement of the net defined benefit plan	-9	-9	-6	-27	-18	-36
	Less: Income tax relating to the above	-2	-2	-1	-6	-4	-9
X	Other Comprehensive Income / (loss) for the period / year, net of tax	-171	141	101	-51	79	-61
XI	Total Comprehensive Income / (loss) for the period / year (IX + X) (Total of profit / (loss) and other comprehensive income / (loss) for the period / year)	-253	577	1,458	56	4,079	5,733
	Paid-up Equity Share Capital (Face Value INR 10/- per share)	1,140	1,140	1,140	1,140	1,140	1,140
	Other Equity						28,331
	Earnings per Share (of INR 10/- per share) (not annualised except for year ended 31st march 2024)						
	(a) Basic earnings per share	-0.72	3.82	12.97	0.94	35.08	50.83
	(b) Diluted earnings per share	-0.72	3.82	12.97	0.94	35.08	50.83



Yasho Industries Limited

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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER , 2024

Notes:

1	The results were reviewed by the audit committee and taken on record by the Board of Directors at its meeting held on 11th February 2024. The Statutory auditors have expressed an unmodified review conclusion on the consolidated financials for the nine months ended 31st December 2024. The review report has been filed with the Stock Exchanges and is available on the Company's website.																																		
2	The above unaudited Consolidated financial results have been prepared in accordance with the guidelines issued by the Securities and Exchange Board of India ("SEBI"), and the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013.																																		
3	The figures for the quarter ended on 31st December 2024 are balancing figures between the unaudited figures of nine months ended and the published year to date figures of the half year ended of the current financial year which were subjected to limited review.																																		
4	Previous periods / year figures are regrouped and rearranged wherever necessary including on account of amendment in Division II to Schedule III of Companies Act 2013 to conform current period presentation.																																		
5	The company was previously following FCTR reserves accounting through Other Equity. Considering the Schedule III requirements of the companies Act 2013, the company has now started routing the same through Other Comprehensive Income in Clause X to the Statement of Profit and Loss.																																		
6	The Board of Directors of the Company, in its meeting held on December 18, 2024, approved the issuance of 6,57,895 equity shares at an issue price of Rs. 1900 per share on preferential basis. Subsequently, the shareholders approved this issuance during the EGM held on January 10, 2025. The Company also sought in-principle approval from the Bombay Stock Exchange (BSE) and the National Stock Exchange (NSE) as a listed entity. On February 6, 2025, both exchanges granted the in-principle approval for the issuance of these equity shares. The Company is currently in the process of allotting the approved equity shares.																																		
7	Key Number of Standalone financial result of the company for the quarter and nine months ended 31st December 2024 are as under:																																		
	(Rs in Lakhs)																																		
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For & On behalf of the Board of Directors
of Yasho Industries Limited

(Signature)

Parag Jhaveri
Managing Director
DIN: 01257685



Place: Mumbai
Date : 11th February 2025