



YASHRAJ CONTAINEURS LTD.

Registered Office : Madhav Niwas CHSL., Flat No. B-1A, 1st floor, Natakwala Lane,
Opp. S V Road, Borivali (West), Mumbai - 400 092. Phone : +91-22-2806 9097
Email : yashraj_bom@rediffmail.com / yashraj@barrelpeople.com Website : www.barrelpeople.com

CIN NO : L28120MH1993PLCO73160



REF.NO: YCL/BOMSTOCK/2026

May 30, 2026

The Listing Manager
Bombay Stock Exchange Ltd,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai -400 001

Company Scrip Code: 530063

Dear Sirs,

Sub: Outcome of the R.P. Committee held on Saturday, May 30, 2026 for Approving the Audited Financial Results for the Quarter and Financial year ended 31.03.2026

Further to our letter REF/BOMSTOCK/2026 dated May 22, 2026 and pursuant to Regulation 33 read with Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we have to inform you that the Resolution Professional Committee Meeting was held on Saturday, May 30, 2026 has approved the following Agendas :

- 1) The R.P. Committee approved the Audited Financial Report, Auditors Report for the year ended 31st March, 2026,
- 2) Further, in this regard, we have to inform you that the Trading Window, dealing in securities of the Company was closed for Directors and KMPs from April, 01, 2026 till 48 hours after the declaration of the Financial Results .
- 3) The Meeting of the R.P. Committee commenced at 4 p.m. and concluded at 4.30 p.m.

Yours faithfully,

For Yashraj Containeurs Ltd.
(Status: Under CIRP)

Ajit Kumar
Resolution Professional for Yashraj Containeurs Ltd.
Registration No. IBBI/IPA-003/IP-N00062/2017-2018/10548



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CIN NO : L28120MH1993PLCO73160

AUDITED FINANCIAL RESULTS

FOR THE QUARTER & YEAR ENDED 31ST MARCH ,2026

Statement of Standalone Audited Financial Results for the Quarter & Year Ended 31st March ,2026

Rs. in Lacs (Except EPS)						
S.No	Particulars	Quarter ended	Quarter ended	Quarter ended	Year Ended	Year Ended
		31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
		Audited	Unaudited	Audited	Audited	Audited
1	Total revenue from Operations	-	-	-	-	35.11
2	Net Profit/(Loss) for the period (before Tax, Exceptional)	(6.79)	(15.13)	(8.21)	(66.37)	57.03
3	Net Profit/(Loss) for the period before Tax,(after Exceptional)	(6.79)	(15.13)	(2,483.41)	(66.37)	(2,418.17)
4	Net Profit/(Loss) for the period after Tax (after Exceptional)	(6.79)	(15.13)	(2,483.41)	(66.37)	(2,418.17)
5	Total Comprehensive income for the period (comprising Profit/(Loss) for the period (after Tax) and other Comprehensive Income (after tax)	(4.17)	(15.13)	(2,482.08)	(63.75)	(2,414.15)
6	Equity Share capital	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00
7	Other Equity	(12,624.17)	(12,620.00)	(12,560.42)	(12,624.17)	(12,560.42)
8	Earning per share (of Rs.10/- each) (not annualized)					
	1. Basic	(0.04)	(0.09)	(14.61)	(0.39)	(14.22)
	2. Diluted	(0.04)	(0.09)	(14.61)	(0.39)	(14.22)

Notes:

a)The Financial Results have been reviewed by the RP Committee Meeting held on 30th May, 2026. The Auditors of the Company have carried out Audit of the Audited Financial Results for the Quarter & Year Ended 31.03.2026.

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 (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on the websites (www.bseindia.com and Company's Website (www.barrelpeople.com))

Place: Mumbai
Date: 30th May, 2026

For YASHRAJ CONTAINEURS LIMITED

(MR. JAYESH V VALIA)
SUSPENDED DIRECTOR





YASHRAJ CONTAINERS LTD.

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CIN NO : L28120MH1993PLCO73160

**AUDITED FINANCIAL RESULTS
FOR THE QUARTER & YEAR ENDED 31ST MARCH ,2026**

Rs. in Lacs (Except EPS)

Part I -Statement of Standalone Audited Financial Results for the Quarter & Year Ended 31st March ,2026

Sr.No.	Particulars	Quarter ended	Quarter ended	Quarter ended	Year Ended	Year Ended
		31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
		Audited	Unaudited	Audited	Audited	Audited
	Income					
I	Revenue from Operations	-	-	-	-	35.11
II	Other Income	5.10	3.71	2.00	16.71	175.72
III	Total Income	5.10	3.71	2.00	16.71	210.83
2	Expenses					
	a) Cost of Materials Consumed	-	-	-	-	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	1.05	1.05	-	2.10	58.62
	e. Finance Cost	-	0.02	-	0.02	0.02
	f. Depreciation & amortisation expense	-8.04	5.57	5.74	8.69	23.17
	g. Other expenditure	18.88	12.20	4.47	72.28	39.72
IV	Total Expenses	11.89	18.84	10.21	83.09	153.80
V	Profit/(loss) before Exceptional Items & Tax (III -IV)	(6.79)	(15.13)	(8.21)	(66.37)	57.03
VI	Exceptional Items	-	-	2,475.20	-	2,475.20
VII	Profit/(loss) before Tax (V-VI)	(6.79)	(15.13)	(2,483.41)	(66.37)	(2,418.17)
VIII	Tax Expense					
	a) Current Tax	-	-	-	-	-
	b) Deferred Tax	-	-	-	-	-
IX	Profit/(Loss) for the period from Continuing Operations (VII-VII)	(6.79)	(15.13)	(2,483.41)	(66.37)	(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)	(6.79)	(15.13)	(2,483.41)	(66.37)	(2,418.17)
XIV	Other Comprehensive Income					
	A (i) Items that will not be reclassified to profit or loss	2.63	-	1.33	2.63	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)	(4.17)	(15.13)	(2,482.08)	(63.75)	(2,414.15)
XVI	Earnings per equity Share (for continuing operation):					
	(1) Basic (In ₹)	(0.04)	(0.09)	(14.61)	(0.39)	(14.22)
	(2) Diluted (In ₹)	(0.04)	(0.09)	(14.61)	(0.39)	(14.22)
XVII	Earnings per equity Share (for discontinued operation):					



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(1) Basic (In ₹)	-	-	-	-	-
(2) Diluted (In ₹)	-	-	-	-	-
XVIII Earnings per equity Share (for discontinued & continuing operations):					
(1) Basic (In ₹)	(0.04)	(0.09)	(14.61)	(0.39)	(14.22)
(2) Diluted (In ₹)	(0.04)	(0.09)	(14.61)	(0.39)	(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 Audited Standalone financial results of the Company for the Quarter Year ended March 31, 2026 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 Audited standalone financial results of the Company for the Quarter & year ended March 31, 2026 have been approved by the RP Committee meeting held on 30th May, 2026.
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 31-03-26 - NIL.
7. Complaints Received during the year - NIL
8. Complaints disposed off during the year -NIL
9. Complaints lying unsolved as on 31.03.2026 - NIL
10. The Statutory Auditor have submitted Independed Audit Report on the above Audited Financial Results for Quarter & Year ended 31st March'2026.
11. The figures of the previous periods have been regrouped wherever necessary to conform to the current period presentation.

Taken On Record

Mr. Ajit Kumar
Resolution Professional for Yashraj Containeurs Limited
IBBI Reg. No. IBBI/IPA-003/IP-N00062/2017-18/10548

FOR YASHRAJ CONTAINEURS LIMITED

(MR. JAYESH V VALIA)
SUSPENDED DIRECTOR
(DIN:01117247)



Place: Mumbai

Date: 30th May, 2026



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CIN NO : L28120MH1993PLCO73160

AUDITED STANDLONE BALANCE SHEET AS AT 31ST MARCH'2026

Particulars	Amount in Lacs	
	As at 31-03-2026	As at 31-03-2025
Assets	AUDITED	AUDITED
1 Non-Current Assets		
Property ,Plant & Equipment	146.71	155.40
Capital Work in Progress		
Investment Property	-	-
Goodwill		
Other Intangible Assets	0.00	0.00
Non-current financial Assets		
Non-current investments	9.88	7.26
Trade receivables, non current		
Loans , non-current	14.01	14.01
Other non-current financial assets	1.69	0.97
Total non-current financial assets	25.59	22.25
Deferred tax assets (net)	206.94	206.94
Other non-current assets	-	-
Total non-current assets	379.24	384.59
2 Current Assets		
Inventories	-	-
Current financial asset		
Current investments	-	-
Trade receivables, current	86.93	108.79
Cash and cash equivalents	76.64	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	516.05	846.95
Current tax assets (net)	-	-
Other current assets	141.35	139.14
Total current assets	657.39	986.09
3 Non-current assets classified as held for sale	-	-
4 Regulatory deferral account debit balances and related deferred tax assets	-	-
Total assets	1,036.63	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	(12,624.17)	(12,560.42)
Total Equity attributable to owners of parent	(10,924.17)	(10,860.42)
Non controlling interest		
Total equity	(10,924.17)	(10,860.42)



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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	426.12	423.23
	Other current financial liabilities	362.67	612.67
	Total current financial liabilities	10,997.25	11,244.36
	Other current liabilities	944.59	967.77
	Provisions ,current	5.24	5.24
	Current tax liabilities (Net)	-	-
	Deferred Governments grants ,current	-	-
	Total current liabilities	11,947.08	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	11,960.80	12,231.09
	Total equity and liabilities	1,036.63	1,370.67
		-0.00	-0.00

Taken On Record

Mr. Ajit Kumar
Resolution Professional for Yashraj Containeurs Limited
IBBI Reg. No. IBBI/PA-003/IP-N00062/2017-18/10548

FOR YASHRAJ CONTAINEURS LIMITED

(MR. JAYESH V VALIA)
SUSPENDED DIRECTOR
(DIN:01117247)



Place: Mumbai
Date: 30th May, 2026



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CIN NO : L28120MH1993PLCO73160

CIN No.: [L28120MH1993PLCO73160]

Standalone Statement of Cash Flow for the Year ended March 31, 2026

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

Particulars	For the year ended 31 March 2026		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		(66.37)		(2,418.18)
Adjustments for:				
Depreciation and amortisation	8.69		23.17	
Finance costs	0.02		0.02	
Interest income	(15.92)		(4.49)	
(Profit) / loss on sale / write off of assets	-		-	
Adjustments for non cash expenditure	(0.79)		(0.82)	
	(8.01)	(8.01)	17.88	17.88
Operating profit / (loss) before working capital changes		(74.38)		(2,400.30)
Changes in working capital:				
Adjustments for (increase) / decrease in operating assets:				
Inventories	-		-	
Trade receivables	21.87		16.14	
Financial Assets (Current Assets)	(2.21)		(18.49)	
Financial Assets (Non current Assets)	(0.71)		-	
Deferred Tax Assets (Non current Assets)	-		-	
Adjustments for increase / (decrease) in operating liabilities:				
Trade payables	2.89		339.66	
Other current liabilities	(273.18)		310.53	
Employee Benefit Obligations	-		-	
Long-term provisions	-		-	
	(251.34)	(251.34)	647.84	647.84
Cash generated from operations		(325.73)		(1,752.45)
Net income tax (paid) / refunds		(325.73)		(1,752.45)
Net cash flow from / (used in) operating activities (A)		(325.73)		(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	15.92		4.49	
Accrued Interest on Deposite				
- Others	0.79		0.82	
Written back of Investment	-		-	
Written back of Investment Property	-		-	
	16.71	16.71	5.31	5.31
Cash flow from extraordinary items		-		-
		16.71		5.31
Net income tax (paid) / refunds		-		-
Net cash flow from / (used in) investing activities (B)		16.71		5.31



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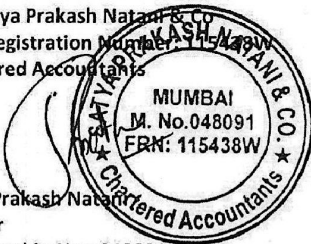


CIN NO : L28120MH1993PLCO73160

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)		(0.02)	
Dividends paid	-		-	
Tax on dividend	-		-	
Net cash flow from / (used in) financing activities (C)	(0.02)	(0.02)	2,475.18	2,475.18
		(0.02)		2,475.18
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		(309.03)		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		428.60		737.63
Reconciliation of Cash and cash equivalents with the Balance Sheet (Refer Note 13 & 14)		428.60		737.63
Net Cash and cash equivalents (as defined in IND AS 7 Cash Flow Statements) included in Note 11		428.60		737.63
Cash and cash equivalents at the end of the year *		428.60		737.63
* Comprises:				
(a) Cash on hand		-		-
(b) Balances with banks				
(i) In current accounts		76.64		185.67
(ii) In EEFC accounts				
(iii) In deposit accounts with original maturity of less than		351.96		551.96
		428.60		737.63

In terms of our report attached.

For Satya Prakash Nataraj & Co
Firm Registration Number: 048091
Chartered Accountants



Satya Prakash Nataraj
Partner
Membership No.: 048091

Mr. Ajit Kumar
Resolution Professional for Yashraj Containeurs Limited
IBBI Reg. No. IBBI/IPA-003/IP-N00062/2017-18/10548

Place: Mumbai
Date: 30th May, 2026

For and on behalf of the Board of Directors
Yashraj Containeurs Ltd.

Jayesh V Valia
SUSPENDED DIRECTOR
(DIN:01117247)



Jayesh V Valia
C.F.O
(PAN : AAFPV5698G)



Place: Mumbai
Date: 30th May, 2026



Satya Prakash Natani & Co.

CHARTERED ACCOUNTANTS

CA SATYA PRAKASH NATANI
DISA(ICA),FAFD

CA SANGEETA PAREKH

CA SURESHKUMAR YADAV

CA ARCHANA JAIN

CA ANU OSWAL

Independent Auditor's Report on the Quarterly and Year to Date Audited Separate Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To

The Resolution Professional (RP)

Of Yashraj Containeurs Limited

Report on the audit of the Standalone Financial Results

Qualified Opinion

We have audited the accompanying quarterly and year to date Separate financial results of Yashraj Containeurs Limited (the "Company") and for the year ended March 31, 2026 ("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, as amended (the "Listing Regulations").

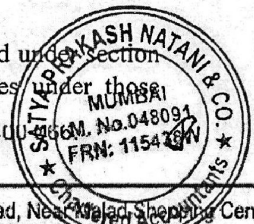
In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. give a true and fair view except for the effects of the matters described in the basis of our Qualified Opinion in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India, of the net Profit and other comprehensive Income and other financial information for the quarter ended 31st March 2026 and of the net profit and other comprehensive income and other financial information for the year-to-date results for the period from 1st April 2025 to 31st March 2026.
- iii. Based on our review conducted as above, except for the possible effects of the matters described in the "Basis for Qualified Conclusion" paragraph below, nothing has come to our attention that causes us to believe that the accompanying statement of audited financial results has not been prepared in accordance with the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices and policies, or that it has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those

Office: 505, Goyal Trade Center, Sona Cinema, Shantivan, Borivali (E), Mumbai-400 086.
Tel.: 2897 6621 Email: spnatani@gmail.com Web.: www.caspnatani.in



Branch: D-306, Navyug CHS Ltd, Goregaon Check Naka, W.E Highway, Goregaon (E), Mumbai-400 063. Email : suresh.yadav310@gmail.com

Branch: 112, Kothari Milestone, S.V. Road, Near Kojan Shopping Centre, Malad (W), Mumbai-400 064. Email : anuparakh@gmail.com



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

Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

We draw attention to the fact that the Hon'ble National Company Law Tribunal ("NCLT") vide its order dated 22nd March 2024 – IA 1661(MB) 2024 IN Order no. C.P. (IB) 533/MB/2023, admitted the Company into Corporate Insolvency Resolution Process ("CIRP") under the provisions of the Insolvency and Bankruptcy Code, 2016 ("IBC"). Pursuant to the said order, the powers of the Board of Directors have been suspended and the management of the affairs of the Company is vested with the Resolution Professional ("RP").

During the review/audit, we were informed that certain books of account, supporting documents, confirmations and reconciliations relating to various balances including trade receivables, Investments, trade payables, borrowings, statutory dues, Property Plant & Equipment and other financial/non-financial assets and liabilities are under reconciliation/verification as part of the CIRP process.

Accordingly, in absence of adequate and appropriate review/audit evidence, we are unable to comment upon the consequential impact, if any, on the accompanying financial results/statements including possible adjustments required in respect of:

- Expected credit loss/impairment assessment of assets;
- Completeness and accuracy of liabilities and contingent liabilities;
- Claims submitted before and admitted by the Resolution Professional;
- Going concern assumption adopted in preparation of financial results/statements.

The impact thereof on the accompanying financial results/statements is presently not ascertainable.

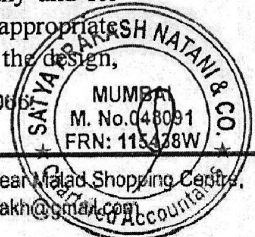
Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Resolution Professional (RP) of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net loss and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design,

Office: 505, Goyal Trade Center, Sona Cinema, Shantivan, Borivali (E), Mumbai-400 063
Tel.: 2897 6621 Email: spnatani@gmail.com Web.: www.caspnatani.in

Branch: D-306, Navyug CHS Ltd, Goregaon Check Naka, W.E.Highway,
Goregaon (E), Mumbai-400 063. Email : suresh.yadav310@gmail.com

Branch: 112, Kothari Milestone, S.V.Road, Near Malad Shopping Centre,
Malad (W), Mumbai-400 064. Email : anuparakh@gmail.com





Satya Prakash Natani & Co.

CHARTERED ACCOUNTANTS

CA SATYA PRAKASH NATANI
DISA(ICA), FAFD

CA SANGEETA PAREKH

CA SURESHKUMAR YADAV

CA ARCHANA JAIN

CA ANU OSWAL

implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Resolution Professional (RP) is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Resolution Professional (RP) either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Resolution Professional (RP) is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

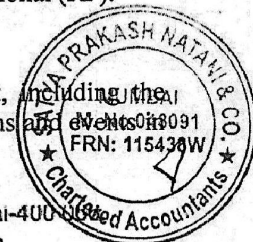
Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

The impact thereof on the accompanying financial results/statements is presently not ascertainable.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Resolution professional (RP).
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

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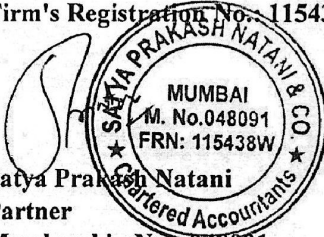
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Standalone Financial Results includes the results for the quarterly ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the first half year of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations. Our report on the Standalone Financial Results is not modified in respect of this matter.

For and on behalf of
Satya Prakash Natani & Co.
Chartered Accountants
Firm's Registration No.: 115438W



Satya Prakash Natani
Partner
Membership No.: 048091
UDIN No.: 26048091ZLLGTU3599
Date: 30th May, 2026
Place: Mumbai

Office: 505, Goyal Trade Center, Sona Cinema, Shantivan, Borivali (E), Mumbai-400 066.
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YASHRAJ CONTAINEURS LIMITED

Statement on Impact of Audit Qualifications (for audit report with Qualified opinion) submitted along-with Annual Audited Standalone Financial Results

Statement on Impact of Audit Qualifications on Standalone Results for the Financial Year ended March 31, 2026

[See Regulation 33/52 of the SEBI (LODR) (Amendment) Regulations, 2016]

Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications to the extent ascertainable)
1	Turnover / Total Income	16.71	16.71
2	Total Expenditure	83.09	83.09
3	Not Profit/(Loss)	(66.38)	(66.38)
4	Earning Per Share	(0.39)	(0.39)
5	Total Assets	1036.63	1036.63
6	Total Liabilities	1036.63	1036.63
7	Total Equity	(10,924.17)	(10,924.17)

II Audit Qualification (each audit qualification separately) :

Qualification -1

- a Details of Audit Qualification :** The Company is undergoing Corporate Insolvency Resolution Process (CIRP) under the Insolvency and Bankruptcy Code, 2016. The outcome of the resolution process, including approval of resolution plan and treatment of claims filed by financial creditors, operational creditors and other stakeholders, is pending. Accordingly, consequential impact on assets, liabilities and equity has not been recognized.
- b Type of Audit Qualification :** Qualified Opinion
- c Frequency of Qualification :** Repetitive
- d For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views :** Not Applicable
- e For Audit Qualification(s) where the impact is not quantified by the auditor :**
- (i) Management's estimation on the impact of audit qualification :** Not Quantifiable
- (ii) If Management is unable to estimate the impact, reasons for the same :** The CIRP is still in progress and final outcome, including approval of resolution plan and settlement of claims, is not yet determined. Hence, financial impact cannot be reasonably estimated.
- (iii) Auditors' Comments on (i) or (ii) above :** The impact thereof is not ascertainable.

Qualification -2

- a Details of Audit Qualification :** Balances of borrowings, trade receivables, trade payables and other liabilities are subject to confirmation and reconciliation. Adjustments, if any, are not ascertainable and hence not accounted for.
- b Type of Audit Qualification :** Qualified Opinion
- c Frequency of Qualification :** Repetitive
- d For Audit Qualification(s) where the impact is** Not Applicable

quantified by the auditor, Management's Views :

e For Audit Qualification(s) where the impact is not qualified by the auditor :

(i) Management's estimation on the impact of audit qualification : Not Quantifiable

(ii) If Management is unable to estimate the impact, reasons for the same : Balance confirmations are pending from respective parties

(iii) Auditors' Comments on (i) or (ii) above : Impact cannot be determined.

Qualification -3

a Details of Audit Qualification : In the absence of adequate and appropriate audit evidence, the company has not carried out proper expected credit loss (ECL) / impairment assessment of its financial assets. Consequently, the impact on the carrying value of such assets has not been determined.

b Type of Audit Qualification : Qualified Opinion

c Frequency of Qualification : Repetitive

d For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views : Not Applicable

e For Audit Qualification(s) where the impact is not qualified by the auditor :

(i) Management's estimation on the impact of audit qualification : Not Quantifiable

(ii) If Management is unable to estimate the impact, reasons for the same : The CIRP is still in progress and final outcome, including approval of resolution plan and settlement of claims, is not yet determined. Hence, financial impact cannot be reasonably estimated.

(iii) Auditors' Comments on (i) or (ii) above : Impact is not ascertainable.

Qualification -4

a Details of Audit Qualification : The Company has not been able to establish completeness and accuracy of its liabilities and contingent liabilities due to lack of adequate supporting documentation and confirmations.

b Type of Audit Qualification : Qualified Opinion

c Frequency of Qualification : First time

d For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views : Not Applicable

e For Audit Qualification(s) where the impact is not qualified by the auditor :

(i) Management's estimation on the impact of audit qualification : Not Quantifiable

(ii) If Management is unable to estimate the impact, reasons for the same : The CIRP is still in progress and final outcome, including approval of resolution plan and settlement of claims, is not yet determined. Hence, financial impact cannot be reasonably estimated.

(iii) Auditors' Comments on (i) or (ii) above : Impact is not ascertainable.

Qualification -5

a Details of Audit Qualification : Claims submitted before and admitted by the Resolution Professional under CIRP have not been fully reconciled/appropriately accounted for in the financial statements.

b Type of Audit Qualification : Qualified Opinion

- c Frequency of Qualification :** First time
- d For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views :** Not Applicable
- e For Audit Qualification(s) where the impact is not quantified by the auditor :**
- (i) Management's estimation on the impact of audit qualification :** Not Quantifiable
- (ii) If Management is unable to estimate the impact, reasons for the same :** Ongoing CIRP process and pending final determinations of claims.
- (iii) Auditors' Comments on (i) or (ii) above :** Impact is not ascertainable.

Qualification -6

- a Details of Audit Qualification :** The Company has prepared its financial statements on a going concern basis; however, in absence of adequate and appropriate audit evidence, the appropriateness of the going concern assumption could not be evaluated.
- b Type of Audit Qualification :** Qualified Opinion
- c Frequency of Qualification :** Repetitive
- d For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views :** Not Applicable
- e For Audit Qualification(s) where the impact is not quantified by the auditor :**
- (i) Management's estimation on the impact of audit qualification :** Not Quantifiable
- (ii) If Management is unable to estimate the impact, reasons for the same :** Uncertainty relating to CIRP outcome and financial position of the Company.
- (iii) Auditors' Comments on (i) or (ii) above :** Impact cannot be ascertained.

For & On Behalf of
Satyaprakash Natani & Co
Chartered Accountants
FRN: 115438W

SATYAPRAKASH
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RAMMANOHAR
NATANI

Digitally signed by
SATYAPRAKASH
RAMMANOHAR NATANI
Date: 2026.06.22
14:41:05 +05'30'

Satyaprakash Natani
MRN : 048091
Date : 22-06-2026
Place : Mumbai