



LEXORA
GLOBAL LTD.

Formerly Known as
YASH TRADING and FINANCE LTD.

CIN No.: L35105MH1985PLC036794

 **Corporate Office:**
Parth 9-Maninagar Mavdi Plot,
Rajkot (Gujarat) INDIA. 360001

 +91 84607 77794

May 30, 2026

To,
Listing Department,
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai 400001

Scrip Code:512345

Dear Sir/Ma'am,

Sub: Outcome of Meeting of the Board of Directors held on i.e. Saturday, May 30, 2026

Ref: Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

Audited Financial Results (Standalone and Consolidated) for the period ended on March 31, 2026

With reference to the captioned subject and pursuant to Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015, this is to inform you that the Meeting of the Board of directors was held on i.e. Saturday, May 30, 2026, at the registered office of company.

The outcome of Board meeting is as under:

- 1. Approved the Audited Standalone and Consolidated Financial Statement for the period ended on March 31, 2026, as recommended by the Audit Committee. Further, Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose the following:**
 - (i) Statements showing the Audited Financial Results (Standalone and Consolidated) for the period ended on March 31, 2026; and
 - (ii) Auditor' Report with opinion basis on the aforesaid Audited Financial Results (Standalone and Consolidated).
- 2. Declaration to the effect that there is Unmodified Opinion with respect to Audited Financial Results (Standalone & Consolidated) for the year ended on March 31, 2026.**

Please note that the Board Meeting Commenced at 6.30 PM and concluded at 08:30 PM

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

Thanking you,

Yours faithfully,

For, Lexora Global Limited
(Formerly known as Yash Trading and Finance Limited),

Manan Trivedi
WHOLE TIME DIRECTOR
DIN: 09459126

LEXORA GLOBAL LIMITED (Formally Known as Yash Trading & Finance Limited (CIN NUMBER L51900MH1985PLC036794))						
Registered office - 103, B Wing, Ansa Industrial Estate, Sakivihar Road, Sakinaka, Andheri East, Mumbai -400072						
PART I - (Rs. in Lakhs)						
Statement of Standalone Audited Results for the Quarter and year Ended 31-March-2026						
Particulars	3 months ended	3 months ended	previous Three months ended	Year ended	Previous year ended	
	31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25	
(Refer Notes Below)	Audited	Unaudited	Audited	Audited	Audited	
	1	2	3	4	5	
I Revenue from operations	-	-	-	-	-	
II Other income	9.19	-	0.01	9.50	0.01	
III Total Revenue (I + II)	9.19	-	0.01	9.50	0.01	
IV Expenses						
Cost of materials consumed	-	-	-	-	-	
Purchases of Stock-in-Trade	-	-	-	-	-	
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	-	-	-	-	-	
Employee benefits expense	0.20	0.66	0.54	1.94	2.16	
Finance costs	-	-	2.22	-	11.22	
Depreciation and amortization expense	-	-	-	-	-	
BSE Expenses	-	-	-	-	-	
Other Office and Administrative Expenses	12.12	4.63	6.07	32.66	10.69	
Total expenses (IV)	12.32	5.29	8.83	34.60	24.07	
V Profit/(loss) before exceptional items and tax (I-IV)	-3.13	-5.29	-8.82	-25.10	-24.06	
VI Exceptional items	-	-	-	-	-	
VII Profit before exceptional items and tax (V-VI)	-3.13	-5.29	-8.82	-25.10	-24.06	
VIII Tax expense						
(1) Current tax (positive in case of write back)	-	-	-	-	-	
(2) Deferred tax	-	-	-	-	-	
IX Profit (Loss) for the period from continuing operations (VII-VIII)	-3.13	-5.29	-8.82	-25.10	-24.06	
X Profit/(loss) from discontinued operations	-	-	-	-	-	
XI Tax expenses of discontinued operations	-	-	-	-	-	
XII Profit/(loss) from Discontinued operations (after tax) (X-XI)	-	-	-	-	-	
XIII Profit/(loss) for the period (IX+XII)	-3.13	-5.29	-8.82	-25.10	-24.06	
XIV 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 Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other comprehensive Income for the period	-3.13	-5.29	-8.82	-25.10	-24.06	
XV Earnings per equity share (for continuing operation)						
(1) Basic	0.00	-0.05	1.25	-1.78	-3.42	
(2) Diluted	0.00	-0.05	1.25	-1.78	-3.42	
XVII Earnings per equity share (for discontinued operation)						
(1) Basic	-	-	-	-	-	
(2) Diluted	-	-	-	-	-	
XVIII Earnings per equity share (for discontinued & continuing operation)						
(1) Basic	0.00	-0.05	1.25	-1.78	-3.42	
(2) Diluted	0.00	-0.05	1.25	-1.78	-3.42	

Notes:

- The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on May 30, 2026. The Statutory Auditors of the Company have carried out the audit and have issued their unmodified opinion on the financial statements.
- Previous period figures have been rearranged wherever necessary.
- The Company has only one segment.
- These results have been prepared in accordance with SEBI Listing Regulations and SEBI circulars issued from time to time.
- The Result is also available on the Company website i.e. www.yashtradingfinance.com and BSE Ltd. Website i.e. www.bseindia.com
- Figures of last quarter are the balancing figures between audited figures in respect of the full financial year and the published year-to-date figures upto the third quarter of the current financial year.
- There is no material adjustments made in the results of current quarter which pertain to earlier period.
- Directorate of Enforcement has vide letter dated January 12, 2015 put a stop transfer on promoter shareholding. The same has been informed to BSE Ltd by the Company vide its letter January 22, 2015.
- Statement of assets and liabilities as at the end of the year is attached.
- Statement of Cash Flows for the half year ended is attached.
- The Reconciliation of the net profit reported for the quarter ended 31st March, 2026 in accordance with Indian GAAP to total comprehensive income in accordance with Ind AS is given below:-

Particulars	For the quarter ended 31-Mar-2026
Profit after tax as reported under previous GAAP	3.13
Add/Less: Impact	-
Profit after tax as reported under Ind AS	3.13



LEXORA GLOBAL LIMITED (Formally Known as Yash Trading & Finance Limited (CIN NUMBER L51900MH1985PLC036794))			
			(Rs. in Lakhs)
Standalone Statement of Assets and Liabilities			
Particulars		As at 31-Mar-26	As at 31-Mar-25
Assets			
Non-current assets			
(a) Property, Plant and Equipment		-	-
(b) Capital work-in-progress		-	-
(c) Investment Property		-	-
(d) Goodwill		-	-
(e) Other Intangible assets		-	-
(f) Intangible assets under development		-	-
(g) Biological Assets other than bearer plants		-	-
(h) Financial Assets		-	-
(i) Investments		412.50	160.00
(ii) Trade receivables		-	-
(iii) Loans		-	-
(j) Deferred tax assets (net)		-	-
(k) Other non-current assets		-	-
Current assets			
(a) Inventories		-	-
(b) Financial Assets		-	-
(i) Investments		-	-
(ii) Trade receivables		-	-
(iii) Cash and cash equivalents		315.98	2.29
(iv) Bank balances other than (iii) above		-	-
(v) Loans		-	-
(vi) Others (to be specified)		-	-
(c) Current Tax Assets (Net)		-	-
(d) Other current assets		333.48	2.62
Total Assets		1,061.96	164.91
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share capital		1,000.00	300.00
(b) Other Equity		-25.49	-140.38
Liabilities			
Non-current liabilities			
(a) Financial Liabilities		-	-
(i) Borrowings		-	-
(ii) Trade payables		-	-
(iii) Other financial liabilities (other than those specified in item (b), to be specified)		-	-
(b) Provisions		-	-
(c) Deferred tax liabilities (Net)		-	-
(d) Other non-current liabilities		-	-
Current liabilities			
(a) Financial Liabilities		-	-
(i) Borrowings		-	-
(ii) Trade payables		61.93	-
(iii) Other financial liabilities (other than those specified in item (c))		17.40	2.14
(b) Other current liabilities		-	-
(c) Provisions		8.12	3.15
(d) Current Tax Liabilities (Net)		-	-
Total Equity and Liabilities		1,061.96	164.91



LEXORA GLOBAL LIMITED (Formally Known as Yash Trading & Finance Limited (CIN NUMBER L51900MH1985PLC036794))				
(Rs. in Lakhs)				
Standalone Statement of Cash Flow				
Particulars	31st March, 2026		31st March, 2025	
A				
Net Profit Before Tax and Extraordinary item -		-25.10		- 24.06
Adjustment for				
Increase / (Decrease) in Other Current Liabilities	4.97		-98.56	
Increase / (Decrease) in Trade Payable	15.26			
Increase / (Decrease) in Other Current Assets	-330.86			
(Increase) / Decrease in Financial Asset		-310.63	-2.57	101.13
Cash generated from Operations		-335.73		125.19
Taxes Paid		-		
Net Cash Flow from operating activity		-335.73		125.19
B				
Cash Flow From Investing Activities	-252.50	-252.50	-160.00	- 160.00
C				
Cash Flow From Financing Activities				
Introduction of Capital	840.00		275.50	
Increase / (Decrease) in Borrowings	61.93			
Net cash flow from financing activities		901.93		275.50
D				
Net Increase/ (Decrease) in cash and other equivalents (A+B+C)		313.70		9.69
E				
Cash & Cash Equivalent at the Beginning		2.29		11.98
F				
Cash & Cash Equivalent at the End (D+E)		315.99		2.29

For and behalf of the Board of Directors of Lexora Global Limited

Manan Pavan Kumar Thivedi
 Whole Time Director
 DIN: 0945126
 Place : Mumbai
 Date: May 30, 2026





Bhatter & Company

CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS,
YASH TRADING AND FINANCE LIMITED

REPORT ON THE AUDIT OF THE STANDALONE IND-AS FINANCIAL STATEMENTS

1. Opinion

We have audited the accompanying Standalone Ind AS financial statements of Yash Trading & Finance Limited ("the Company"), which comprise the Balance sheet as at March 31, 2026, the Statement of Profit and Loss, the statement of Cash Flow and the Statement of Changes in Equity for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 (the "Act") in the manner so required and give a true and fair view in conformity with Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026 and its profit, total comprehensive income, changes in equity and its cash flows for the year ended on that date.

2. Basis for opinion

We have conducted our audit of the standalone Ind-AS financial statements in accordance with the Standards on Auditing (SAs), as specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Ind AS Financial Statements' 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 Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone Ind AS financial statements.

3. Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Ind AS financial statements of the current year. These matters were addressed in the context of our audit of the Ind AS financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.



Key Audit Matter	How our audit addressed the Key Audit Matter
<p>IT Systems and Controls</p> <p>The financial accounting and reporting systems of the Company are fundamentally reliant on IT systems and IT controls to process significant transaction volumes.</p> <p>Automated accounting procedures and IT environment controls, which include IT governance, general IT controls over program development and changes, access to programs and data and IT operations, are required to be designed and to operate effectively to ensure accurate financial reporting.</p> <p>Therefore, due to the pervasive nature and complexity of the IT environment, the assessment of the general IT controls and the application controls specific to the accounting and preparation of the financial information is considered to be a key audit matter.</p>	<p>We performed the following procedures assisted by specialised IT auditors on the IT infrastructure and applications relevant to financial reporting:</p> <ul style="list-style-type: none"> • Tested the design and operating effectiveness of IT access controls over the information systems that are important to financial reporting and various interfaces, configuration and other identified application controls. • Tested IT general controls (logical access, change management and aspects of IT operational controls). This included testing that requests for access to systems were appropriately reviewed and authorised. • Tested the Company's periodic review of access rights. We also inspected requests of changes to systems for appropriate approval and authorisation. • In addition to the above, we tested the design and operating effectiveness of certain automated and IT dependent manual controls that were considered as key internal controls over financial reporting. • Tested the design and operating effectiveness compensating controls in case deficiencies were identified and, where necessary, extended the scope of our substantive audit procedures.

4. Other Information

The Company's Board of Directors is responsible for the other information. The other information comprises of the Annual Report but does not include the standalone Ind AS financial statements and our auditor's report thereon.

Our opinion on the standalone Ind AS financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone Ind AS financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether such other information is materially inconsistent with the standalone Ind AS financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

When we read such other information, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance and to comply with the



relevant applicable requirements of the standard on auditing for auditor's responsibility in relation to other information in documents containing audited financial statements. We have nothing to report in this regard.

5. Responsibilities of Management for the Standalone Ind AS Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Ind AS financial statements that give a true and fair view of the financial position, financial performance including total comprehensive Income, cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended.

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, 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 Ind AS financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone Ind AS financial statements, management 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors are also responsible for overseeing the Company's financial reporting process.

6. Auditor's Responsibilities for the Audit of the Ind AS Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone Ind AS financial statements as a whole are 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 Ind AS financial statements.

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 standalone Ind AS financial statements, 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 management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Ind AS financial statements, including the disclosures, and whether the Ind AS financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Ind AS financial statements for the financial year ended March 31, 2026 and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

7. Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by section 143 (3) of the Act, we report that :-
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive income, the Cash Flow Statement and Statement of Changes in Equity dealt with by this Report are in agreement with the books of account;



- d) In our opinion, the aforesaid standalone Ind AS financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Companies (Indian Accounting Standards) Rules, 2015, as amended;
- e) On the basis of written representations received from the directors as on 31st March, 2026 taken on record by the Board of Directors, none of the directors are disqualified as on 31st March, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.
- f) With respect to the adequacy of the internal financial controls over financial reporting of the Company with reference to these standalone IND AS financial statements and the operating effectiveness of such controls, refer to our separate Report in "Annexure B" to this report;
- g) In our opinion, the managerial remuneration for the year ended March 31, 2026 has been paid by the Company to its directors in accordance with the provisions of section 197 read with Schedule V to the Act;
- h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us : -
- i. The Company does not have any pending litigation which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv. (a) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- (b) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
- (c) Based on the information and details provided and other audit procedures followed, nothing has come to our notice that has caused us to believe that the representations under sub-clause iv(a) and (b) contain any material misstatement.
- v. The Company has no declared and paid dividend during the year.
- vi. The reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 is applicable to the Company from 1 April 2023. Based on our examination which included test checks, the Company has used accounting software for maintaining its books of account, which have a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded therein.



For Bhatler & Co.
Chartered Accountants
FRN: 131092W

D. H. Bhatler



D. H. Bhatler
(Proprietor)
Membership No.: 016937
UDIN ; 26016937RZUHSM5590

Place: Mumbai
Date: 30.05.2026

“Annexure A” to the Independent Auditor’s Report

Referred to in paragraph 1 under the heading ‘Report on Other Legal & Regulatory Requirement’ of our report of even date to the financial statements of the Company for the year ended 31st March, 2026:-

- (i) In respect of the Company's Property Plant & Equipment's:
- (a) (A) The Company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.
(B) Company is no having intangible assets. Hence clause is not applicable to the Company.
- (b) As explained to us, all the property, plant and equipment have been physically verified by the management during the year, which in our opinion, is reasonable having regard to the size of the Company and nature of its assets. As informed to us, no discrepancies were noticed on such verification.
- (c) The title deeds of all the immovable properties (other than properties where the Company is the lease and the lease agreements are duly executed in favour of the lessee) are held in the name of the Company.
- (d) The Company has not re-valued its Property, Plant and Equipment (including Right of use assets) or intangible assets during the year ended 31 March, 2026.
- (e) There are no proceedings initiated or are pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.
- (ii) In respect of Inventory:-
- a. The management has conducted the physical verification of inventory at reasonable intervals.
- b. No discrepancies noticed on physical verification of the inventory as compared to book records. The Company's inventory comprise only of shares and securities. The Management during the year has physically verified those stocks which were not in dematerialize form and the rest were verified through Demat Statements of Depositories. In our opinion, the procedure of such verification was reasonable and adequate, considering the size and nature of the business.
- c. Company has maintained proper records of inventories. As explained to us, there was no material discrepancies noticed on physical verification of inventories as compared to the book records.
- d. The sanctioned working capital limits is less than rupees five Crore on the basis of security of current assets. Hence, the said clause is not applicable to the Company.
- (iii) According to the information and explanations given to us, the Company has not granted loans secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties.
- (iv) In our opinion and according to the information and explanations given to us, the Company has not given guarantees or provided securities during the year. The Company has complied with the provisions of section 185 and 186 of the Act with respect to loans given and investments made as applicable.



- (v) The Company has not accepted any deposits or amounts which are deemed to be deposits, from the public within the directives issued by Reserve Bank of India and within the meaning of Sections 73 to 76 of the Act and the rules framed there under.
- (vi) According to information and explanation given to us, the Central Government of India has not prescribed the maintenance of cost records under Section 148(1) of the Act, for any of the activities carried on by of the Company.
- (vii) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income-Tax, Goods & Services Tax (GST) and any other statutory dues with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at 31st March, 2026 for a period of more than six months from the date on when they become payable.
- (viii) According to the records of the Company examined by us, and information and explanations given to us, there are no such transactions related to unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).
- (ix) (a) According to the records of the Company examined by us and the information and explanations given to us, the Company has not defaulted in repayment of loans or borrowings to banks. The Company has not taken any loans from Government and has not issued any debentures.
- (b) According to the records of the Company examined by us, and information and explanations given to us, the Company is not declared willful defaulter by any bank or financial institution or other lender.
- (c) Term loans were applied for the purpose for which the loans were obtained.
- (d) According to the records of the Company examined by us, and information and explanations given to us, funds raised on short term basis have been not been utilised for long term purposes.
- (e) According to the records of the Company examined by us, and information and explanations given to us, the Company has not taken any funds from entities to meet obligations of its subsidiaries and there are no joint ventures and associates.
- (f) According to the records of the Company examined by us, and information and explanations given to us, the Company has not raised any loans during the year on the pledge of securities held in its subsidiaries and there are no joint ventures and associates.
- (x) During the year, the company has sub-divided/ split its existing Authorised, Issued, Subscribed and Paid-up Capital from Face Value of ₹ 10/- (Rupees Ten Only) each to Face Value of ₹ 1/- (Rupee One Only) each on record date i.e. 20.06.2025. The Company has complied with all the applicable provisions of the Companies Act, 2013 read with rules made thereunder and



applicable provisions of SEBI (LODR) Regulations, 2015 as amended from time to time. Consequent upon the aforesaid sub-division/ split, 1 Convertible Warrant of Face Value ₹ 10 (Rupees Ten Only) each shall also be converted into 10 Equity Shares of Face Value ₹ 1 (Rupee One Only) each on the receipt of full amount of subscription.

- (xi) (a) Based upon the audit procedures performed and the information and explanations given by the management, we report that no fraud by the Company or on the company by its officers or employees has been noticed or reported during the year and not have been informed of any such case by the Management.
- (b) No report under sub-section (12) of section 143 of the Act has been filed in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government during the year and upto the date of this report.
- (c) According to the records of the Company examined by us and information and explanations given to us, there are no whistle blower complaints received during the year.
- (xii) In our opinion and according to the information and explanations given to us, the Company is not a Nidhi company and the Nidhi Rules, 2014 are not applicable to it. Hence clause (xii), of the order are not applicable.
- (xiii) According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with Sections 177 and 188, of the Companies Act, 2013 and details of such transactions have been disclosed in the standalone Ind AS financial statements as required by the applicable Accounting Standards.
- (xiv) (a) During the year, internal audit has been carried out by the Independent firm of Chartered Accountants. In our opinion and according to the information and explanations given to us, the scope and coverage is commensurate with the size of the Company and the nature of its business.
- (b) We have considered the internal audit reports for the year under audit, furnished by the Company during the year and till date, in determining the nature, timing and extent of our audit procedures.
- (xv) According to the records of the Company examined by us, and information and explanations given to us, the Company has not entered into non-cash transactions with directors or persons connected with him and hence provisions of Section 192 of the Act are not applicable to the Company.
- (xvi) (a) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934, hence this clause is not applicable.
- (b) The company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934 hence this clause is not applicable.
- (c) The company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India hence this clause is not applicable.



(d) The group has no CIC (Core Investment Company) as part of the group hence this clause is not applicable.

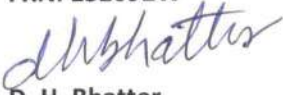
(xvii) According to the records of the Company examined by us, and information and explanations given to us, the Company has not incurred cash losses either in the current financial year or in the immediately preceding financial year.

(xviii) There has been no resignation of statutory auditor during the year, hence reporting under clause (xviii) of the Order is not applicable.

(xix) On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, there is no material uncertainty that exists as on the date of the audit report and that the Company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.

(xx) The Company is not required to spend towards Corporate Social responsibility (CSR) and hence clause 3(xx) of the Order is not applicable.

For Bhatler & Co.
Chartered Accountants
FRN: 131092W



D. H. Bhatler

Proprietor

Membership No.: 016937

UDIN : 26016937RZUHSM5590



Place: Mumbai

Date: 30.05.2026

“Annexure B” to the Independent Auditor’s Report

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (“the Act”).

In conjunction with our audit of the Standalone financial statements of the Company as of and for the year ended 31st March, 2026, we have audited the internal financial controls over financial reporting of **YASH TRADING AND FINANCE LIMITED** (“the Company”) which is a Company incorporated in India, as of that date.

Management’s Responsibility for Internal Financial Controls

The Company’s management is responsible for establishing and maintaining internal financial controls based on “the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India”. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors’ Responsibility

Our responsibility is to express an opinion on the Company’s internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company’s internal financial controls system over financial reporting.



Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that:-

1. pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
2. provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and
3. provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For Bhatler & Co.
Chartered Accountants
FRN: 131092W

D. H. Bhatler

D. H. Bhatler
Proprietor

Membership No.: 016937
UDIN: 26016937RZUHSM5590



Place: Mumbai
Date: 30.05.2026

LEXORA GLOBAL LIMITED (YASH TRADING & FINANCE LIMITED)

Registered office - 103, B WING, ANSA INDUSTRIAL ESTATE, SAKIVIHAR ROAD, SAKINAKA, ANDHERI EAST, MUMBAI, MAHARASHTRA, INDIA, 400072.

CONSOLIDATED AUDITED STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026

CTN : L51900MH1985PLC036794

		As per IND -AS			(Rs. In Lacs)	
SL. NO	PARTICULARS	Quarter Ended		Year ended		
		Three months ended 31.03.2026	Three months ended 31.12.2025	Previous Three months ended 31.03.2025	Previous year ended 31.03.2026	Previous year ended 31.03.2025
		Audited	Unaudited	Audited	Audited	Audited
1	(a) Revenue from operations	1,274.93	403.84	-	1,944.66	-
	(b) Other Income	17.05	-	0.01	18.72	0.01
	Total Income (a+b)	1,291.98	403.84	0.01	1,963.37	0.01
2	Expenses:					
	(a) Cost of Raw Material consumed	-	-	-	-	-
	(b) Purchase of stock-in-Trade	1,301.68	440.90	-	1,770.14	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-91.15	(65.97)	-	-	-
	(d) Employee benefits expense	34.43	2.94	0.54	48.65	2.16
	(e) Finance Costs	4.62	(0.47)	2.22	25.74	11.22
	(f) Depreciation and amortisation expenses	0.53	-	-	0.53	-
	(g) Other expenses	26.13	29.21	6.07	88.85	10.69
	Total Expenses	1,276.24	406.62	8.83	1,933.91	24.07
3	Profit before exceptional items and tax (1-2)	15.74	(2.77)	(8.82)	29.46	(24.06)
4	Exceptional items	-	-	-	-	-
5	Profit before extraordinary items and tax (3-4)	15.74	(2.77)	(8.82)	29.46	(24.06)
6	Extraordinary Items	-	-	-	-	-
7	Profit before tax (3-4)	15.74	(2.77)	(8.82)	29.46	(24.06)
8	Tax expense					
	(1) Current tax	14.13	-	-	14.13	-
	(2) Deferred tax	0.06	-	-	0.06	-
	(3) Tax in respect of earlier year	1.26	-	-	1.26	-
		15.45	-	-	15.45	-
9	Profit (Loss) for the period from continuing operations (5-6)	0.29	(2.77)	(8.82)	14.01	(24.06)
10	Other Comprehensive Income					
	(i) Item that will not be reclassified to profit or loss	-	-	-	-	-
	(ii) Tax relating to the item that will not be reclassified to profit or loss	-	-	-	-	-
	(i) Item that will be reclassified to profit or loss	-	-	-	-	-
	(ii) Tax relating to the item that will be reclassified to profit or loss	-	-	-	-	-
	Total Other Comprehensive Income	-	-	-	-	-
11	Total Comprehensive Income for the period (7+8)	0.29	(2.77)	(8.82)	14.01	(24.06)
12	Earnings Per Share (not annualised)					
	(a) Basic	0.003	(0.02)	(3.60)	0.14	(9.82)
	(b) Diluted	0.003	(0.02)	(3.60)	0.14	(9.82)

Particulars	Quarter ended 31.03.2026
B. INVESTOR COMPLAINTS	
Pending at the beginning of the quarter	NIL
Received during the quarter	NIL
Disposed of during the quarter	NIL
Remaining unresolved at the end of the quarter	NIL

NOTES

- The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 30.05.2026
- Previous period figures have been re arranged wherever necessary.
- The Company has only one segment.
- The Reconciliation of the net profit reported or the quarter ended 31st March, 2026 in accordance with Indian GAAP to total comprehensive income in accordance with Ind AS is given Below.

Particulars	For the Quarter Ended 31/03/2026
Profit after tax as reported under previous GAAP	0.29
Add/Less: Impact	-
Profit after tax as reported under Ind AS.	0.29

 Place: Mumbai
 Date: 30.05.2026

 For and on behalf of the Board of Directors
 LEXORA GLOBAL LIMITED

 MANAN TRIVEDI
 Managing Director
 DIN NO.:09459126


LEXORA GLOBAL LIMITED (YASH TRADING & FINANCE LIMITED)

CIN : L51900MH1985PLC036794

Consolidated Statement of Assets and Liabilities as on 31st March, 2026

(₹ in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
	Audited	Audited
	₹	₹
I ASSETS		
Non- Current Assets		
(a) Fixed Assets		
(a) Tangible Assets	2.20	
(b) Intangible Assets	3.81	
(b) Financial assets		
(a) Non-Current Investments	4.50	160.00
(c) Deferred Tax Assets(net)		
(d) Long Term Loans and Advances	1,064.66	
Total non- Current assets	1,075.17	160.00
Current Assets		
(a) Financial assets		
(i) Inventories	111.72	
(ii) Trade Receivable	535.69	
(iii) Cash and Cash equivalents	352.85	2.29
(iv) Short Term Loans & Advances	120.05	2.62
(b) Other Current Assets		-
Total Current Assets	1,120.31	4.91
Total Assets	2,195.47	164.91
II EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	1,000.00	300.00
(b) Other Equity	13.63	-140.38
TOTAL EQUITY	1,013.63	159.62
Non Current Liabilities		
(a) Financial Liabilities		
(i) Long Term Borrowings	597.98	
(ii) Other Financial Liabilities		
(b) Provision	-	
(c) Deferred Tax Liabilities	0.06	
(d) Other Long Term Liabilities	29.50	
TOTAL Non Current Liabilities	627.54	-
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings		
(ii) Lease Liabilities		
(iii) Trade Payable	519.46	2.14
(A) Total outstanding dues of micro and small enterprise		



	(B) Total outstanding dues of creditors other than micro and small enterprises		
	(iv) Other Financial Liabilities		-
(b)	Other Current Liabilities	20.47	3.15
(c)	Current Tax Liabilities		
(d)	Short Term Provision	14.38	
	Total Current Liabilities	554.31	5.29
	TOTAL LIABILITIES	2,195.47	164.91

For and on behalf of the Board of Directors
LEXORA GLOBAL LIMITED



MANAN TRIVEDI
Managing Director
DIN NO.:09459126



Place: Mumbai
Date: 30.05.2026

LEXORA GLOBAL LIMITED (YASH TRADING & FINANCE LIMITED)

CIN : L51900MH1985PLC036794

Consolidated Cash Flow Statement for the Year ended 31st March, 2026

(₹ in Lakhs)

Particulars	For the Year ended March 31, 2026		For the Year ended March 31, 2025	
	₹	₹	₹	₹
A CASH FLOW FROM OPERATING ACTIVITIES :				
1 Profit/(Loss) Before Tax		29.46		(24.06)
Add / (Less) : Adjustment for				
Finance Costs	25.74		-	
Interest Income	18.72		-	
Deprication	0.53		-	
		44.99		-
2 Operating Profit/(Loss) before Working Capital Changes		74.45		(24.06)
Changes in Working Capital :				
<u>Changes in Current Assets</u>				
Increase /(decrease) in financial Assets	(769.97)		(2.57)	
<u>Changes in Current Liabilities</u>				
Increase /(decrease) in financial liabilities	1,176.55		-98.56	
Net Changes in Working Capital		406.58		(101.13)
3 Cashflow from Operations before taxes		481.03		(125.19)
Net Income Tax Paid		(14.13)		-
Net Cash flow from Operating Activities (A)		466.90		(125.19)
B CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of fixed assets and capital advance given		(2.73)		
Interest Income		(18.72)		
Investment in shares		155.50		(160.00)
Long term Deposit/advances		(1,064.66)		
Net Cash flow used in Investing Activities (B)		(930.61)		(160.00)
C CASH FLOW FROM FINANCING ACTIVITIES				
Share application money		840.00		275.50
Increase in Equity				
Proceeds/(Repayment) of Borrowings				
Finance Cost Paid		(25.74)		
Net Cash flow from Financing Activities (C)		814.26		275.50
Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)		350.56		(9.69)
Cash and cash equivalents at the beginning of the period/year		2.29		11.98
Cash and cash equivalents as at the end of the period/year		352.85		2.29

Note:

The above Cash Flow Statement has been prepared under the "Indirect Method" set out in Accounting Standard (AS-3) "Cash Flow Statements" notified under the Companies (Accounting Standard) Rules, 2006

For and on behalf of the Board of Directors
LEXORA GLOBAL LIMITED

MANAN TRIVEDI
Managing Director
DIN NO.:09459126



Place: Mumbai
Date: 30.05.2026

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS,
YASH TRADING AND FINANCE LIMITED

REPORT ON THE AUDIT OF THE CONSOLIDATED IND AS FINANCIAL STATEMENTS

1. Opinion

We have audited the accompanying consolidated Ind AS financial statements of Yash Trading & Finance Limited (hereinafter referred to as "the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") comprising of the consolidated Balance sheet as at March 31, 2026, the consolidated Statement of Profit and Loss, the consolidated Cash Flow Statement and the consolidated Statement of Changes in Equity for the year then ended, and notes to the consolidated Ind AS financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the consolidated Ind AS financial statements").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of other auditors on separate Ind AS financial statements and on the other financial information of the subsidiaries, the aforesaid consolidated Ind AS financial statements gives the information required by the Companies Act, 2013, as amended ("the Act") in the manner so required and gives a true and fair view in conformity with the accounting principles generally accepted in India, of the consolidated state of affairs of the Group as at March 31, 2026, their consolidated profit, their consolidated cash flows and the consolidated statement of changes in equity for the year ended on that date.

2. Basis for opinion

We conducted our audit of the standalone Ind AS financial statements in accordance with the Standards on Auditing (SAs), as specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Ind AS Financial Statements' 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 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 we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone Ind AS financial statements.

3. Key Audit Matters

Key audit matters are those matters which, in our professional judgment, were of most significance in our audit of the Ind AS financial statements of the current year. These matters were addressed in the context of our audit of the Ind AS financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Key Audit Matter	How our audit addressed the Key Audit Matter
<p>IT Systems and Controls</p> <p>The financial accounting and reporting systems of the Company are fundamentally reliant on IT systems and IT controls to process significant transaction volumes.</p>	<p>We performed the following procedures assisted by specialised IT auditors on the IT infrastructure and applications relevant to financial reporting:</p> <ul style="list-style-type: none"> Tested the design and operating effectiveness of IT access controls over the information systems that are important to financial reporting and various interfaces, configuration and



Automated accounting procedures and IT environment controls, which include IT governance, general IT controls over program development and changes, access to programs and data and IT operations, are required to be designed and to operate effectively to ensure accurate financial reporting.

Therefore, due to the pervasive nature and complexity of the IT environment, the assessment of the general IT controls and the application controls specific to the accounting and preparation of the financial information is considered to be a key audit matter.

other identified application controls.

- Tested IT general controls (logical access, change management and aspects of IT operational controls). This included testing that requests for access to systems were appropriately reviewed and authorised.
- Tested the Company's periodic review of access rights. We also inspected requests of changes to systems for appropriate approval and authorisation.
- In addition to the above, we tested the design and operating effectiveness of certain automated and IT dependent manual controls that were considered as key internal controls over financial reporting.
- Tested the design and operating effectiveness compensating controls in case deficiencies were identified and, where necessary, extended the scope of our substantive audit procedures.

4. Other Information

The Company's Board of Directors are responsible for the other information. The other information comprises of the Annual Report but does not include the Consolidated Ind AS financial statements and our auditor's report thereon.

Our opinion on the Consolidated Ind AS financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Consolidated Ind AS financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether such other information is materially inconsistent with the Consolidated Ind AS financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

When we read such other information, if we conclude that there is a material misstatement therein, we required to communicate the matter to those charged with governance and to comply with the relevant applicable requirements of the standard on auditing for auditor's responsibility in relation to other information in documents containing audited financial statements. We have nothing to report in this regard.

5. Responsibilities of Management for the Consolidated Ind AS Financial Statements

The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated Ind AS financial statements in terms of requirements of the Act that gives a true and fair view of the consolidated financial position, consolidated financial performance, consolidated cash flows and consolidated statement of changes in equity of the Group in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 as amended. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of assets of the Group 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, 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 consolidated Ind AS financial statements that gives a true and fair view and are free from material misstatements, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated Ind AS financial statements by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated Ind AS financial statements, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so. Those respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of the Group.

6. Auditor's Responsibilities for the Audit of the Consolidated Ind AS Financial Statements

Our objective is to obtain reasonable assurance about whether the Consolidated Ind AS financial statements as a whole are free from material misstatements, 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 Consolidated Ind AS financial statements.

As a 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 risk of material misstatement of the consolidated Ind AS financial statements, 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 an 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 Holding Company has adequate internal financial controls with reference to Ind AS 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 management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated Ind AS financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the Consolidated Ind AS financial statements, including the disclosures, and whether the Consolidated Ind AS financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group of which we are the independent auditors, to express an opinion on the consolidated Ind AS financial statements. We are responsible for the direction, supervision and performance of the audit of the Ind AS financial statements of such entities included in the consolidated Ind AS financial statements of which we are the independent auditors. For the other entities included in the consolidated Ind AS financial statements, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

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

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

7. Report on Other Legal and Regulatory Requirements

- I. With respect to the matters specified in paragraph 3 (xxi) and 4 of the Companies (Auditor's Report) Order, 2020, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, to be included in the auditor's report, According to the information and explanations given to us and the CARO reports issued by us for the company and its subsidiaries included in the consolidated financial statement of the company and CARO reports issued by auditor for the associate companies to which reporting under CARO is applicable, we report that there are no qualifications or adverse remarks in these CARO reports.
- II. As required by section 143(3) of the Act, we report that: -
 - i. We have relied and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid consolidated Ind AS financial statements;
 - ii. In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidation of the Ind AS financial statements have been kept so far as it appears from our examination of those books and reports;
 - iii. The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss, the Consolidated Cash Flow Statement and Consolidated Statement of Changes in Equity dealt with by this Report are in agreement with the books of account maintained for the purpose of preparation of the Consolidated Ind AS financial statements.
 - iv. In our opinion, the aforesaid consolidated Ind AS financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Companies (Accounting Standards) Amendment Rules, 2016;
 - v. On the basis of the written representations received from the directors of the Holding Company as on March 31, 2026 taken on record by the Board of Directors of the Holding Company and the reports of the statutory auditors who are appointed under Section 139 of the Act, none of the directors of the Subsidiary Companies/



Group's Companies incorporated in India are disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164 (2) of the Act;

- vi. With respect to the adequacy and the operating effectiveness of the internal financial controls over financial reporting with reference to these consolidated Ind AS financial statements of the Holding Company and its subsidiary companies, refer to our separate Report in "Annexure-A" to this report;
- vii. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the report of the other auditors on separate financial statements as also the other financial information of the subsidiaries, as noted in the 'Other matter' paragraph:
- viii. The Company does not have any pending litigation which would impact its financial position.
- ix. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- x. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- xi. (a) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(b) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c) Based on the information and details provided and other audit procedures followed, nothing has come to our notice that has caused us to believe that the representations under sub-clause iv(a) and (b) contain any material misstatement.
- xii. The Company has neither declared nor paid any dividend during the year.



We also have audited, in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India (ICAI) as specified under section 143(10) of the Act, the consolidated Ind AS financial statements of the Holding Company, which comprises of the Consolidated Balance Sheet as at March 31, 2026, the consolidated Statement of Profit and Loss, the consolidated Cash Flow Statement, and the consolidated Statement of Changes in Equity for the year then ended, and notes to the consolidated Ind AS financial statements, including a summary of significant accounting policies and other explanatory information, and our report dated 30.05.2026 expressed an unqualified opinion.

For Bhatler & Co.
Chartered Accountants
FRN: 131092W

D. H. Bhatler

D. H. Bhatler
Proprietor

Membership No.: 016937

UDIN : 26016937XFNUDZ3765



Place: Mumbai

Date: 30.05.2026

Annexure-A" to the Independent Auditor's Report

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

In conjunction with our audit of the consolidated Ind AS financial statements of Yash Trading & Finance Limited as of and for the year ended March 31, 2026, we have audited the internal financial controls over financial reporting of Yash Trading & Finance Limited (hereinafter referred to as the "Holding Company") and its subsidiary companies, which are companies incorporated in India, as of that date.

Management's Responsibility for Internal Financial Controls

The respective Board of Directors of the Holding company and its subsidiary companies, which are companies incorporated in India, are responsible for establishing and maintaining internal financial controls based on the internal financial control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the respective company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditors' Responsibility

Our responsibility is to express an opinion on the Holding Company's internal financial controls over financial reporting with reference to these consolidated Ind AS financial statements based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, specified under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting with reference to these consolidated Ind AS financial statements was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls over financial reporting with reference to these consolidated Ind AS financial statements and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting with reference to these Ind AS consolidated financial statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal controls based on the assessed risk. The procedure selected depends on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence that we have obtained and the audit evidence obtained by the other auditors in terms of their reports referred to in the Other Matters paragraph below, is sufficient and appropriate to provide a basis for our audit opinion on the Holding Company's internal financial controls over financial reporting with reference to these consolidated Ind AS financial statements.



Meaning of Internal Financial Controls over Financial Reporting

The company's internal financial control over financial reporting with reference to these Ind AS consolidated financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with the generally accepted accounting principles. The company's internal financial control over financial reporting with reference to these Ind AS consolidated financial statements includes those policies and procedures that:

- Pertains to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and
- Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting with reference to these Consolidated Ind AS Financial Statements

Because of the inherent limitations of the internal financial controls over financial reporting with reference to these consolidated Ind AS financial statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting with reference to these consolidated Ind AS financial statements to future periods are subject to the risk that the internal financial control over financial reporting with reference to these consolidated Ind AS financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Holding Company and its subsidiary companies, which are companies incorporated in India, have maintained in all material respects, adequate internal financial controls over financial reporting with reference to these consolidated Ind AS financial statements were operating effectively as at March 31, 2026 based on the internal control over financial reporting criteria established by the Holding Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI).

Other matters

Our report under Section 143(3)(i) of the Act on the adequacy and operating effectiveness of the internal financial controls over financial reporting with reference to these consolidated Ind AS financial statements insofar as it relates to these three subsidiary companies, which are companies incorporated in India, is based on the corresponding reports of the auditors of such companies incorporated in India.



We also have audited, in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India (ICAI) as specified under section 143(10) of the Act, the consolidated Ind AS financial statements of the Holding Company, which comprises of the Consolidated Balance Sheet as at March 31, 2026, the consolidated Statement of Profit and Loss, the consolidated Cash Flow Statement, and the consolidated Statement of Changes in Equity for the year then ended, and notes to the consolidated Ind AS financial statements, including a summary of significant accounting policies and other explanatory information, and our report dated 30.05.2026 expressed an unqualified opinion.

For Bhatler & Co.
Chartered Accountants
FRN: 131092W

D. H. Bhatler

D. H. Bhatler
Proprietor

Membership No.: 016937

UDIN : 26016937XFNUDZ3765



Place: Mumbai
Date: 30.05.2026



LEXORA
GLOBAL LTD.

Formerly Known as
YASH TRADING and FINANCE LTD.

CIN No.: L35105MH1985PLC036794

 **Corporate Office:**
Parth 9-Maninagar Mavdi Plot,
Rajkot (Gujarat) INDIA. 360001

 +91 84607 77794

May 30, 2026

To,
Listing Department,
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai 400001

Scrip Code: 512345

Dear Sir/Ma'am,

Sub: Intimation of statement of deviation and variation under Regulation 32(1) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the period ended on March 31, 2026

Pursuant to regulation 32(1) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the statement of deviation and variation for the period ended on March 31, 2026.

We request you to take the above on record.

This is as per Regulation – 32 of the SEBI (LODR) Regulations, 2015.

Thanking you.

Yours faithfully,

For Lexora Global Limited

(Formerly known as Yash Trading and Finance Limited),

**Trivedi
Manan
Pavankumar**

Digitally signed by
Trivedi Manan
Pavankumar
Date: 2026.05.30
22:16:33 +05'30'



Manan Pavankumar Trivedi

Whole time Director

DIN: 09459126

Encl: As below.

 **Registered Office:**
103, B Wing, Ansa Industrial Estate, Sakivihar Road,
Sakinaka, Andheri East, Mumbai-400072, India

 www.lexoragloble.com
 info@lexoragloble.com



**STATEMENT OF DEVIATION / VARIATION FOR PROCEEDS OF PREFERENTIAL ISSUE
(ALLOTMENT OF EQUITY SHARES)**

Statement on deviation / variation in utilization of funds raised						
Name of listed entity	Lexora Global Limited (Formerly known as Yash Trading and Finance Limited)					
Mode of Fund Raising	Preferential Issue (ALLOTMENT OF EQUITY SHARES)					
Date of Raising Funds	09-07-2025					
Amount Raised	Rs. 8,40,00,000					
Report filed for Quarter ended	31-03-2026					
Monitoring Agency	Not Applicable					
Monitoring Agency Name, if applicable	-					
Is there a Deviation / Variation in use of funds raised	No					
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Not applicable					
If Yes, Date of shareholder Approval	Not applicable					
Explanation for the Deviation / Variation	Not applicable					
Comments of the Audit Committee after review	Not applicable					
Comments of the auditors, if any	Not applicable					
Objects for which funds have been raised and where there has been a deviation, in the following table:						
Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
To fund long term capital requirements for exploring new opportunities	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
To meet working capital requirement	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
To meet General Corporate Purpose	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Deviation or variation could mean:						
(a) Deviation in the objects or purposes for which the funds have been raised or						
(b) Deviation in the amount of funds actually utilized as against what was originally disclosed or -Funds have been fully Utilised.						
(c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc						



LEXORA GLOBAL LTD.

Formerly Known as
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CIN No.: L35105MH1985PLC036794

 **Corporate Office:**
Parth 9-Maninagar Mavdi Plot,
Rajkot (Gujarat) INDIA. 360001

 +91 84607 77794

Date: May 30, 2026

Place: Mumbai

For, Lexora **Global Limited**

(Formerly known as Yash Trading and Finance Limited),

Trivedi
Manan
Pavankumar

Digitally signed by
Trivedi Manan
Pavankumar
Date: 2026.05.30
22:17:08 +05'30'



Manan Trivedi

Wholetime Director

DIN: 09459126



 **Registered Office:**
103, B Wing, Ansa Industrial Estate, Sakivihar Road,
Sakinaka, Andheri East, Mumbai-400072, India

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Rajkot (Gujarat) INDIA. 360001

 +91 84607 77794

May 30 2026

**To,
Listing Department,
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai 400001**

Scrip Code: 512345

Dear Sir/Ma'am,

Sub: Declaration/Disclosure regarding under Regulation 33(2)(a) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Ref: In the matter of M/s. Lexora Global Limited (Formerly known as Yash Trading and Finance Limited),

Pursuant to Regulation 33(2)(a) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time read, we do hereby confirm, declare and certify that the financial statements do not contain any false, misleading statements of figures and do not omit material fact which may make the statement or figures contained therein misleading.

You are therefore requested to take on record the aforesaid information for your reference.



Thanking you.

Yours faithfully,

**For, Lexora Global Limited
(Formerly known as Yash Trading and Finance Limited),**

**Manan Pavankumar Trivedi
WHOLETEIME DIRECTOR
DIN: 09459126**

 **Registered Office:**
103, B Wing, Ansa Industrial Estate, Sakivihar Road,
Sakinaka, Andheri East, Mumbai-400072, India

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 **Corporate Office:**
Parth 9-Maninagar Mavdi Plot,
Rajkot (Gujarat) INDIA. 360001

 +91 84607 77794

May 30, 2026

To,
Listing Department,
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai 400001

Scrip Code: 512345

Dear Sir/Ma'am,

Sub: Declaration regarding Auditor's Report with Unmodified Opinion for the Financial Year ended March 31, 2026 under Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Ref: In the matter of M/s. Lexora Global Limited (Formerly known as Yash Trading and Finance Limited),

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time read with SEBI's Circular No. SEBI Circular CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare and confirm that Statutory Auditor of the Company M/s. Batter & Company (FRN: 131092W), Chartered Accountants have issued Audit Report in respect of Standalone and Consolidated Audited Financial Results for the Financial Year ended on March 31, 2026 with unmodified and unqualified opinion.

Kindly take the same on your records



Thanking you.

Yours faithfully,

For, Lexora Global Limited
(Formerly known as Yash Trading and Finance Limited),

MANAN PAVANKUMAR TRIVEDI
WHOLETIME DIRECTOR

 **Registered Office:**
103, B Wing, Ansa Industrial Estate, Sakivihar Road,
Sakinaka, Andheri East, Mumbai-400072, India

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 **Corporate Office:**
Parth 9-Maninagar Mavdi Plot,
Rajkot (Gujarat) INDIA. 360001

 +91 84607 77794

Date: May 30,2026

To,

General Manager
Listing Department BSE Limited
P.] Towers, Dalal Street,
Mumbai- 400 001.

BSE SCRIP CODE: 512345

SUBJECT: Sub: Confirmation with respect to non-applicability of Large Corporate vide SEBI Circular SEBI/HO/DDHS/CIR/P/2018/144 dated November 26, 2018 and SEBI Operational Circular No. SEBI/HO/DDHS/P/CIR/2021/613 dated August 10, 2021 (Chapter XII – Fund raising by issuance of debt securities by large corporate)

Dear Sir/ Madam

Pursuant to SEBI Circular No. SEBI/HO/DDHS/CIR/P/2018/144 dated 26th November, 2018 and SEBI Operational Circular No. SEBI/HO/DDHS/P/CIR/2021/613 dated August 10, 2021 (Chapter XII - Fund raising by issuance of debt securities by large corporate), in respect of 'Fund raising by issuance of debt securities by Large Entities', we hereby confirm that as on March 31, 2026, the Company is outside the purview of Large Corporate criteria, as per the applicability framework provided in the said circular.



We request you to take the above information on record.

Thanking You,

For, Lexora Global Limited
(Formerly known as Yash Trading and Finance Limited)

Manan P Trivedi
Wholetime Director
(DIN:09459126)

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