



Date: 14.12.2017

To

**BSE Limited  
Listing Compliance  
PJ Tower, Dalal Street  
Mumbai-400001, India**

**Sub: Outcome of the Board Meeting and submission of the Standalone Un-Audited Financial Results of half year ended September 30, 2017.**

*Ref: Regulation 30 read with Part A of Schedule III and SEBI Circular No.CIR/CFD/CMD/4/2015 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.*

Dear Sir,

In context of the captioned subject, we would like to inform you that the Board of Directors of the Company at their meeting held on Thursday, 14<sup>th</sup> day of December, 2017, has inter-alia-

1. Considered, approved and taken on record the Standalone Un-audited Financial Results of the Company of the half year ended September 30, 2017.
2. Appointment of M/s. Abhishek J & Co., Company Secretaries, as the Secretarial Auditor of the Company for the Financial Year 2017-18.

A copy of the above mentioned Standalone Half Yearly Financial Results along with the Limited Review Report is enclosed herewith, for your reference and record.

Further, we would like to inform you that the meeting of the Board of Directors of the Company was commenced at 03:30 P.M and concluded at 4:00 P.M.

Kindly take the same on your records.

Thanking You

For **Yogya Enterprises Limited**

  
Rajeev Gupta  
(Managing Director)

**Yogya Enterprises Limited**

An ISO 9001:2008 & a BSE Listed Company

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203, Gupta Arcade, Shrestha Vihar Market, Delhi 110092  
Phone: 011-43763300, Mobile: 9818001008, Website: www.yogya.co.in, Email: md@yogya.co.in  
CIN: L51909DL2010PLC208333



Independent Limited Review Report

Pursuant to regulation 33 of SEBI ( Listing Obligations and Disclosure Requirements)

Regulation 2015

To  
The Board of Directors  
Yogya Enterprises Limited,  
203, Gupta Arcade, ShresthaVihar Market,  
Delhi- 110092

We have reviewed the accompanying statement of unaudited financial results of M/s. Yogya Enterprises Limited (“**the Company**”), having registered office at 203, Gupta Arcade, Shrestha Vihar Market, Delhi- 110092 for the period ended September 30,2017 (“**the Statement**”), except for the disclosures regarding ‘*Public Shareholding*’ and ‘*Promoter & Promoter Group Shareholding*’ which have been traced from disclosures made by the management and have not been audited by us. This statement is the responsibility of the company’s Management and has been approved by the board of Directors/Committee of board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements Issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus, provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in term of Clause 43 of the listing Agreement including the manner in which it is to be disclosed, or that it contains any material misstatement.

For STRG & Associates  
Chartered Accountants  
FRN NO. 014826N



(CA Rakesh Gupta)  
Partner

Membership No. 094040

Place: New Delhi

Date: 14.12.2017

**Statement of Unaudited financial Results for the Half and Year Ended on 30/09/2017**

Sr. No.	Particulars	Six Months Ended on		Year Ended
		30/09/2017 (Unaudited)	30/09/2016 (Unaudited)	31/03/2017 (Audited)
<b>1</b>	<b>Income from operations</b>			
	Net sales/ income from operations (Net of excise duty)	330.53	1688.49	3276.94
	Other operating income	-	-	-
	<b>Total income from operations (net)</b>	<b>330.53</b>	<b>1688.49</b>	<b>3276.94</b>
<b>2</b>	<b>Expenditures</b>			
	(a) Cost of materials consumed	-	-	-
	(b) Purchases of stock-in-trade	217.06	1,523.11	3,230.76
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	121.25	119.05	4.97
	(d) Employee benefits expense	3.79	7.00	14.41
	(e) Depreciation and amortisation expense	4.68	6.60	13.03
	(f) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	19.28	4.93	17.90
	<b>Total expenses</b>	<b>366.06</b>	<b>1,660.69</b>	<b>3,281.07</b>
<b>3</b>	<b>Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)</b>	<b>-35.53</b>	<b>27.80</b>	<b>-4.13</b>
4	Other income	2.89	4.71	9.03
<b>5</b>	<b>Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)</b>	<b>-32.64</b>	<b>32.51</b>	<b>4.90</b>
6	Finance costs	0.32	0.20	1.00
<b>7</b>	<b>Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5+/-6)</b>	<b>(32.96)</b>	<b>32.31</b>	<b>3.90</b>
8	Exceptional items	-	-	-
<b>9</b>	<b>Profit / (Loss) from ordinary activities before tax (7 + 8)</b>	<b>(32.96)</b>	<b>32.31</b>	<b>3.90</b>
10	Tax expense	(0.08)	2.54	1.09
<b>11</b>	<b>Net Profit / (Loss) from ordinary activities after tax (9 + 10)</b>	<b>(32.88)</b>	<b>29.77</b>	<b>2.81</b>
12	Extraordinary items	-	-	-
<b>13</b>	<b>Net Profit / (Loss) for the period (11 + 12)</b>	<b>(32.88)</b>	<b>29.77</b>	<b>2.81</b>
14	Share of profit / (loss) of associates*	-	-	-
15	Minority interest *	-	-	-
<b>16</b>	<b>Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13 + 14 + 15) *</b>	<b>(32.88)</b>	<b>29.77</b>	<b>2.81</b>
17	Paid-up equity share capital (Face Value of the Share shall be indicated)	350.00	350.00	350.00
18	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-
<b>19(i)</b>	<b>Earnings per share (before extraordinary items) (of Rs. 10/- each) (not annualised):</b>			
	(a) Basic	(0.94)	0.85	0.08
	(b) Diluted	(0.94)	0.85	0.08
<b>19(ii)</b>	<b>Earnings per share (after extraordinary items) (of Rs. 10/- each) (not annualised):</b>			
	(a) Basic	(0.94)	0.85	0.08
	(b) Diluted	(0.94)	0.85	0.08
See accompanying note to the financial results				
* Applicable in the case of consolidated results.				
<b>Note:</b>	The classification / disclosure of items in the financial results shall be in accordance with the Revised Schedule VI of the Companies Act, 1956.			
	Further to the above, profit/loss from discontinuing operations, if any, included in the above shall be disclosed with details thereof.			


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Part II

Selected Information for the Half Year ended on 30/09/2017

Sr.No.	Particulars	Figures for the Half Year Ended on		
		30/09/2017		31/03/2017
		(Unaudited)	(Unaudited)	(Audited)
<b>A PARTICULARS OF SHAREHOLDING</b>				
1	<b>Public Shareholding</b>			
	No of Shares	1750000	1750000	1750000
	Percentage of shareholding	50.00	50	50.00
2	<b>Promoters and Promoters Group Shareholding**</b>			
	<b>a) Pledged / Encumbered</b>			
	Number of shares	Nil	Nil	Nil
	Percentage of shares(as a % of the total shareholding of promoter and promoter group)	Nil	Nil	Nil
	Percentage of shares(as a % of the total shareholding of total share capital of the company)	Nil	Nil	Nil
	<b>B) Non-encumbered</b>			
	Number of shares			
	Percentage of shares (as a % total shareholding of promoter and promoter group)	100	100	100
	<b>Percentage of shares (as a % total shares capital of the company)</b>	<b>50.00</b>	<b>50.00</b>	<b>50.00</b>
<b>Particulars</b>		6 months ended 30/09/2017		
<b>B</b>	<b>Investor Compliant (quarter basis)</b>			
	Pending at the beginning			
	Received during the quarter			All Nil
	Disposed of during the quarter			
	Remaining unresolved at the end of the quarter			

**Notes:**

- The Company has adopted Indian Accounting Standard (Ind AS) for the financial year Commencing From 1st April,2017 and above Results have been prepared in accordance with Ind AS as prescribed under section 133 of The companies Act 2013 and Read with relevant rules made there under.
- The Unaudited Financial Results were reviewed by the audit committee and approved by the Board of Directors at its meeting held on December 14, 2017.
- Figures for the previous period are reclassified /rearranged/regrouped wherever necessary to correspond with the current period Classification/Disclosure.
- The company is liable to Goods and Service tax with effect from 01.July.2017
- The Company does not have any exceptional or Extraordinary items to report for the above periods.
- The company has adopted Indian Accounting Standards ( Ind AS ) Prescribed under section 133 of the companies act,2013 read with the relevant Rules issued
- The reconciliation of the net profit as previously reported (referred as to "previous GAAP" and Ind AS is as under:

Particulars	Half Year Ended 30.09.2016	Year Ended 31.03.2017
Add/Less		
Net Profit under Previous GAAP	8.14	5.42
Fair value adjustments of inventories	21.63	-2.61
Net Profit as per Ind AS	29.77	2.81
Total comprehensive Income as per Ind AS	29.77	2.81

- The above results are subject or limited review by the statutory auditor of the Company

For Yogya Enterprises Limited



RAJEEV GUPTA  
(DIRECTOR)  
DIN : 00603828

Place: New Delhi  
Date: 14-12-2017

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