



YEL/BSE/C/2017-18/01

Date: 15.05.2017

The Secretary, Listing Department
BSE Limited
P.J Towers, Dalal Street,
Maharashtra, Mumbai- 400001

Ref: Yogya Enterprises Limited
Scrip Code: - 539097

Dear Sirs,

Sub: Audited Standalone & Consolidated Financial Results half year & Year ended March 31, 2017

With reference to the above and in accordance with the provisions of Regulation 33 of the SEBI(Listing Obligations & Disclosure Requirements) Regulations, 2015, the Unaudited Financial Results for the Half year & year ended March 31, 2017, have been considered and approved at the meeting of the Board of Directors of the Company held today.

In this regard, we enclose the copy of Audited Consolidated and standalone Financial Results together with Independent Auditor's Report and declaration signed by the Managing Director in accordance with Regulation 33(3)(d) of SEBI(Listing Obligations & Disclosure Requirements), 2015.

The above meeting commenced at 3 P.M and concluded at 6.00 P.M.

You are requested to kindly take the same on record for your further needful.

Thanking You

Yours Faithfully

For Yogya Enterprises Limited
For Yogya Enterprises Ltd.

Managing Director

(Rajeev Gupta)
Managing Director

Yogya Enterprises Limited
An ISO 9001:2008 & a BSE Listed Company

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



Yogya Enterprises Limited
 CIN: U51909DL2010PLC208333
 REGISTERED OFFICE: 203, Gupta Arcade, Shrestha Vihar Market, New Delhi - 110092
 Annexure IX

Statement of Assets and Liabilities for Yogya Enterprises limited (Standalone)
 As on 31.03.2017

(Rs. in Lacs)

Standalone Statement of Assets and Liabilities	As at (Current year end)	As at (Previous year end)
Particulars	(31/03/2017)	(31/03/2016)
A EQUITY AND LIABILITIES		
1 Shareholders' funds		
(a) Share capital	350.00	350.00
(b) Reserves and surplus	67.60	62.18
(c) Money received against share warrants	-	-
Sub-total - Shareholders' funds	417.60	412.18
2. Share application money pending allotment		
3. Minority interest *		
4. Non-current liabilities		
(a) Long-term borrowings	1.78	2.65
(b) Deferred tax liabilities (net)	1.07	1.63
(c) Other long-term liabilities	-	-
(d) Long-term provisions	-	-
Sub-total - Non-current liabilities	2.85	4.28
5. Current liabilities		
(a) Short-term borrowings	1.21	1.21
(b) Trade payables	120.56	99.28
(c) Other current liabilities	0.43	0.13
(d) Short-term provisions	3.63	2.58
Sub-total - Current liabilities	125.83	103.20
TOTAL - EQUITY AND LIABILITIES	546.28	519.66
B ASSETS		
1. Non-current assets		
(a) Fixed assets	34.80	46.85
(b) Goodwill on consolidation *	-	-
(c) Non-current investments	153.85	15.85
(d) Deferred tax assets (net)	-	-
(e) Long-term loans and advances	-	-
(f) Other non-current assets	-	-
Sub-total - Non-current assets	188.65	62.70
2 Current assets		
(a) Current investments	-	87.83
(b) Inventories	205.69	208.06
(c) Trade receivables	69.29	110.22
(d) Cash and cash equivalents	46.28	12.74
(e) Short-term loans and advances	12.90	12.76
(f) Other current assets	23.47	25.35
Sub-total - Current assets	357.63	456.96
Total -Assets	546.28	519.66
*Applicable in the case of consolidated statement of assets and Liabilities		

For Yogya Enterprises Limited
 For Yogya Enterprises Ltd.

 Rajeev Gupta
 Director
 DIN : 00603828

Place: Delhi
 Date: 15.05.2017

Yogya Enterprises Limited
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YOGYATM

ENTERPRISES LIMITED

Yogya Enterprises Limited

CIN: U51909DL2010PLC208333

REGISTERED OFFICE: 203, Gupta Arcade, Shrestha Vihar Market, New Delhi - 110092

Part-1

(Rs. in Lacs)

Statement of Audited financial Results (Standalone) for the Year Ended on 31/03/2017

Particulars	6 months ended	Preceding 6 months ended	Corresponding 6 months ended in the previous year	Previous year ended	Corresponding Previous Year Ended
Refer Notes Below	31/03/2017 (Audited)	30/09/2016 (Unaudited)	31/03/2016 (Audited)	31/03/2017 (Audited)	31/03/2016 (Audited)
1 Income from operations					
Net sales/ income from operations (Net of excise duty)					
Other operating income	1,588.45	1,688.49	1,933.74	3,276.94	8,177.60
Total income from operations (net)	1,588.45	1,688.49	1,933.74	3,276.94	8,177.60
2 Expenses					
(a) Cost of materials consumed					
(b) Purchases of stock-in-trade	1,707.65	1,523.11	1,951.52	3,230.76	8,205.83
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade					
(d) Employee benefits expense	(138.32)	140.68	(36.61)	2.36	(82.49)
(e) Depreciation and amortisation expense	7.41	7.00	8.43	14.41	16.17
(f) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	6.43	6.60	3.77	13.03	10.40
Total expenses	1,596.14	1,682.32	1,942.09	3,278.46	8,176.88
3 Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)	(7.69)	6.17	(8.36)	(1.52)	0.72
4 Other income	4.32	4.71	5.99	9.03	7.58
5 Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)	(3.37)	10.88	(2.37)	7.51	8.30
6 Finance costs	0.80	0.20	1.32	1.00	1.36
7 Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5-6)	(4.17)	10.68	(3.69)	6.51	6.94
8 Exceptional items	-	-	-	-	-
9 Profit / (Loss) from ordinary activities before tax (7 - 8)	(4.17)	10.68	(3.69)	6.51	6.94
10 Tax expense	(1.45)	2.54	1.37	1.09	1.37
11 Net Profit / (Loss) from ordinary activities after tax (9 - 10)	(2.72)	8.14	(5.06)	5.42	5.57
12 Extraordinary items	-	-	-	-	-
13 Net Profit / (Loss) for the period (11 - 12)	(2.72)	8.14	(5.06)	5.42	5.57
14 Share of profit / (loss) of associates*	-	-	-	-	-
15 Minority interest *	-	-	-	-	-
16 Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13 + 14 + 15) *	(2.72)	8.14	(5.06)	5.42	5.57
17 Paid-up equity share capital (of Rs. 10/- each)	350.00	350.00	350.00	350.00	350.00
18 Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	6.60	6.60
19(i) Earnings per share (before extraordinary items) (of Rs. 10/- each) (not annualised):					
(a) Basic	(0.08)	0.30	0.14	0.16	0.16
(b) Diluted	(0.08)	0.30	0.14	0.16	0.16
19(ii) Earnings per share (after extraordinary items) (of Rs. 10/- each) (not annualised):					
(a) Basic	(0.08)	0.30	0.14	0.16	0.16
(b) Diluted	(0.08)	0.30	0.14	0.16	0.16
See accompanying note to the financial results					

* Applicable in the case of consolidated results.

Note: The classification / disclosure of items in the financial results shall be in accordance with the Revised Schedule VI of the Companies Act, 1956/ Schedule III of CA, 2013.

Further to the above, profit/loss from discontinued operations and discontinued operations, the above shall be disclosed with details thereof.

Yogya Enterprises Limited
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For Yogya Enterprises Ltd.

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CIN: L51909DL2010PLC208333

Managing Director

Part II
Information for the year months ended on 31/03/2017

S.No.	Particulars	6 months ended 31/03/2017	Preceding 6 months ended 30/09/2016	Corresponding 6 months ended in the previous year 31/03/2016	Previous year ended 31/03/2017	Corresponding Previous Year Ended 31/03/2016
A	PARTICULARS OF SHAREHOLDING					
1	Public Shareholding					
	No of Shares	17,50,000	17,50,000	17,50,000	17,50,000	17,50,000
	Percentage of shareholding	50	50	50	50	50
2	Promoters and Promoters Group Shareholding**					
	a) Pledged / Encumbered					
	Number of shares	0	0	0	0	0
	Percentage of shares(as a % of the total shareholding of promoter and promoter group)	0	0	0	0	0
	Percentage of shares(as a % of the total shareholding of total share capital of the company)	0	0	0	0	0
	B) Non-encumbered					
	Number of shares					
	Percentage of shares (as a % total shareholding of promoter and promoter group)	100	100	100	100	100
	Percentage of shares (as a % total shares capital of the company)	50.00	50.00	50.00	50.00	50.00
	Particulars	Year ended 31/03/2017				
B	Investor Compliants (quarter basis)					
	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 previous financial year / period figures has been regrouped / reclassified wherever necessary to confirm the current financial year and 12 months ended presentation.
- The above results were reviewed and recommended by the audit committee and approved by the Board of Directors at its meeting held on 15.05.2017
- This statement is as per Clause 43 of the Listing Agreement
- EPS has been calculated on the basis of weighted average number of Shares.
- Company has only one segment & hence no separate segment result has been given.
- Extraordinary items include Prior Period Income/Expenses.

Place: Delhi
Date: 15.05.2017

For Yogya Enterprises Limited
For Yogya Enterprises Limited

Managing Director
Rajeev Gupta
(Director)
DIN : 00603828

Monika Gupta
(Director)
DIN : 05119355

Yogya Enterprises Limited
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CIN: L51909DL2010PLC208333



Auditor's Report On Half Yearly Financial Results (standalone) and yearly Results (standalone) of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
Board of Directors of
Yogya Enterprises Limited

We have audited the half yearly financial results (standalone) of Yogya Enterprises Limited for the half year ended 31st March 2017 and the yearly results (standalone) for the period 1st April 2016 to 31st March 2017 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These half yearly financial results as well as the yearly financial results have been prepared on the basis of the financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (AS 25), prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion. In our opinion and to the best of our information and according to the explanations given to us these half yearly financial results as well as the yearly results:

- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (ii) give a true and fair view of the net profit and other financial information for the half year ended 31st March 2017 as well as the yearly results for the period from 1st April 2016 to 31st March 2017.

For STRG & Associates
Chartered Accountants
FRN: 014826N



CA Rakesh Gupta
(Partner)
M.No. 094040

Date: 15.05.2017
Place: New Delhi

Statement of Assets and Liabilities for Yogya Enterprises Limited (Consolidated)
As on 31.03.2017

(Rs. in Laacs)

Consolidated Statement of Assets and Liabilities	As at (Current year end) (31/03/2017)	As at (Previous year end) (31/03/2016)
Particulars		
A EQUITY AND LIABILITIES		
1 Shareholders' funds		
(a) Share capital	350.00	350.00
(b) Reserves and surplus	67.34	62.55
(c) Money received against share warrants	-	-
Sub-total - Shareholders' funds	417.34	412.55
2. Share application money pending allotment		
3. Minority interest *	-	-
4. Non-current liabilities		
(a) Long-term borrowings	1.78	2.65
(b) Deferred tax liabilities (net)	1.15	1.93
(c) Other long-term liabilities	-	-
(d) Long-term provisions	-	-
Sub-total - Non-current liabilities	2.93	4.58
5. Current liabilities		
(a) Short-term borrowings	1.21	1.21
(b) Trade payables	120.56	99.28
(c) Other current liabilities	0.43	0.26
(d) Short-term provisions	3.99	2.70
Sub-total - Current liabilities	126.19	103.45
TOTAL - EQUITY AND LIABILITIES	546.46	520.58
B ASSETS		
1. Non-current assets		
(a) Fixed assets	36.24	50.74
(b) Goodwill on consolidation *	-	-
(c) Non-current investments	153.85	15.85
(d) Deferred tax assets (net)	-	-
(e) Long-term loans and advances	-	-
(f) Other non-current assets	-	-
Sub-total - Non-current assets	190.09	66.59
2 Current assets		
(a) Current investments	-	82.83
(b) Inventories	201.34	208.06
(c) Trade receivables	69.29	110.99
(d) Cash and cash equivalents	46.51	13.41
(e) Short-term loans and advances	12.90	12.76
(f) Other current assets	26.33	25.94
Sub-total - Current assets	356.37	453.99
Total -Assets	546.46	520.58

*Applicable in the case of consolidated statement of assets and Liabilities

For Yogya Enterprises Limited

Place: Delhi
Date: 15.05.2017

For Yogya Enterprises Ltd.
Rajeev Gupta
(Director)
DIN : 00603828
Managing Director

For Yogya Enterprises Limited
Monica Gupta
(Director)
DIN : 05119355
Director

Yogya Enterprises Limited

An ISO 9001:2008 & a BSE Listed Company

203, Gupta Arcade, Shrestha Vihar Market, Delhi 110092

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CIN: L51909DL2010PLC208333

Statement of Consolidated Audited Results for the Year Ended on 31/03/2017

Particulars	6 months ended 31/03/2017 (Audited)	Preceding 6 months ended 30/09/2016 (Unaudited)	Corresponding 6 months ended in the previous year 31/03/2016 (Audited)	Previous year ended 31/03/2017 (Audited)	Corresponding Previous Year Ended 31/03/2016 (Audited)
Refer Notes Below					
1 Income from operations					
Net sales/ income from operations (Net of excise duty)	1,588.45	1,688.49	1,936.92	3,276.94	8,185.36
Other operating income	-	-	-	-	-
Total income from operations (net)	1,588.45	1,688.49	1,936.92	3,276.94	8,185.36
2 Expenses					
(a) Cost of materials consumed	-	-	-	-	-
(b) Purchases of stock-in-trade	1,707.65	1,523.11	1,951.51	3,230.76	8,205.83
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(138.32)	140.68	(36.61)	2.36	(82.49)
(d) Employee benefits expense	7.41	7.00	9.99	14.41	19.30
(e) Depreciation and amortisation expense	8.88	6.60	4.05	15.48	10.68
(f) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	13.49	5.23	17.53	18.72	30.70
Total expenses	1,599.11	1,682.62	1,946.47	3,281.73	8,184.02
Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)	(10.66)	5.87	(9.55)	(4.79)	1.34
4 Other income	7.71	4.72	5.99	12.43	7.58
Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)	(2.95)	10.59	(3.56)	7.64	8.92
6 Finance costs	0.80	0.20	1.32	1.00	1.36
Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5-6)	(3.75)	10.39	(4.88)	6.64	7.56
8 Exceptional items	-	-	-	-	-
Profit / (Loss) from ordinary activities before tax (7 - 8)	(3.75)	10.39	(4.88)	6.64	7.56
10 Tax expense	(1.53)	2.54	1.49	1.01	1.49
Net Profit / (Loss) from ordinary activities after tax (9 - 10)	(2.22)	7.85	(6.37)	5.63	6.07
12 Extraordinary items	-	-	-	-	-
Net Profit / (Loss) for the period (11 - 12)	(2.22)	7.85	(6.37)	5.63	6.07
14 Share of profit / (loss) of associates*	-	-	-	-	-
15 Minority interest *	-	-	-	-	-
Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13 + 14 + 15) *	(2.22)	7.85	(6.37)	5.63	6.07
17 Paid-up equity share capital (of Rs. 10/- each)	350.00	350.00	350.00	350.00	350.00
18 Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	62.55	6.79
19(i) Earnings per share (before extraordinary items) (of Rs. 10/- each) (not annualised):					
(a) Basic	(0.06)	0.22	(0.18)	0.16	0.17
(b) Diluted	(0.06)	0.22	(0.18)	0.16	0.17
19(ii) Earnings per share (after extraordinary items) (of Rs. 10/- each) (not annualised):					
(a) Basic	(0.06)	0.22	(0.18)	0.16	0.17
(b) Diluted	(0.06)	0.22	(0.18)	0.16	0.17
See accompanying note to the financial results					
* Applicable in the case of consolidated results.					
Note:	The classification / disclosure of items in the financial results shall be in accordance with the Revised Schedule VI of the Companies Act, 1956/ Schedule III of CA, 2013.				
	Further to the above, profit/loss from discontinuing operations, if any, included in the above shall be disclosed with details thereof.				

For Yogya Enterprises Ltd.


 Managing Director

Yogya Enterprises Limited

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CIN: L51909DL2010PLC208333

Part II
Information for the year ended on 31/03/2017

S.No.	Particulars	6 months ended	Preceding 6 months ended	Corresponding 6 months ended in the previous year	Previous year ended	Corresponding Previous Year Ended
		31/03/2017	30/09/2016	31/03/2016	31/03/2017	31/03/2016
A	PARTICULARS OF SHAREHOLDING					
1	Public Shareholding					
	No of Shares	17,50,000	17,50,000	17,50,000	17,50,000	17,50,000
	Percentage of shareholding	50	50	50	50	50
2	Promoters and Promoters Group Shareholding**					
	a) Pledged / Encumbered					
	Number of shares	0	0	0	0	0
	Percentage of shares(as a % of the total shareholding of promoter and promoter group)	0	0	0	0	0
	Percentage of shares(as a % of the total shareholding of total share capital of the company)	0	0	0	0	0
	B) Non-encumbered					
	Number of shares					
	Percentage of shares (as a % total shareholding of promoter and promoter group)	100	100	100	100	100
	Percentage of shares (as a % total shares capital of the company)	50.00	50.00	50.00	50.00	50.00

Particulars	Year ended 31/03/2017	
	B Investor Compliers (quarter basis)	
Pending at the beginning		
Received during the quarter		
Disposed of during the quarter	All Nil	
Remaining unresolved at the end of the quarter		

Notes:

- The previous financial year / period figures has been regrouped / reclassified wherever necessary to confirm the current financial year and 12 months ended presentation.
- The above results were reviewed and recommended by the audit committee and approved by the Board of Directors at its meeting held on 15.05.2017
- This statement is as per Clause 43 of the Listing Agreement
- EPS has been calculated on the basis of weighted average number of Shares.
- Company has only one segment & hence no separate segment result has been given.
- Extraordinary items include Prior Period Income/Expenses.

 Place: Delhi
 Date: 15.05.2017

For Yogya Enterprises Limited

Managing Director

 Rajeev Gupta
 (Director)
 DIN : 00603828

 Monica Gupta
 (Director)
 DIN : 05119355

Yogya Enterprises Limited

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CIN: L51909DL2010PLC208333



Auditor's Report On Half Yearly Consolidated Financial Results and Consolidated Yearly Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
Board of Directors of
Yogya Enterprises Limited

We have audited the half yearly consolidated financial results of Yogya Enterprises Limited for the half year ended 31st March 2017 and the consolidated yearly results for the period 1st April 2016 to 31st March 2017, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These consolidated half yearly financial results as well as the consolidated yearly financial results have been prepared from consolidated financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these consolidated financial results based on our audit of such consolidated financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (AS 25), mandated under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these consolidated half yearly financial results as well as the consolidated yearly results:

(i) include the half yearly financial and yearly results of the following entity:

-Excellent Securities Limited

(ii) have been presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and





STRG & ASSOCIATES
CHARTERED ACCOUNTANTS

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Phone : 2701 2828, 2702 2828, 2703 2828 Fax: 2701 2727
Website : www.strggroup.com

(iii) give a true and fair view of the consolidated net profit and other financial information for the half year ended 31st March 2017 as well as the consolidated yearly results for the period from 01st April 2016 to 31st March 2017.

For STRG & Associates
Chartered Accountants
FRN: 014826N



CA Rakesh Gupta
(Partner)
M.No. 094040

Date: 15.05.2017
Place: New Delhi



Date: 15.05.2017

The Secretary, Listing Department
BSE Limited
P.J Towers, Dalal Street,
Maharashtra, Mumbai- 400001

Ref: Yogya Enterprises Limited
Scrip Code: - 539097

Dear Sirs,

Sub: Declaration of Unmodified Audit Report pursuant to Regulation 33(3)(d) of the SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015.

We hereby declare that the M/s STRG & Associates, Chartered Accountants, Statutory Auditors of the company, have issued their audit report dated 15th May, 2017, with unmodified opinion on the financial results of the company for the half year and year ended 31st March, 2017.

Kindly take the above declaration on your records.

Thanking You

Yours Faithfully

For Yogya Enterprises Limited

For Yogya Enterprises Ltd.


(Rajeev Gupta)
Managing Director
Managing Director

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