



Date: 01st Dec, 2018

To,
Corporate Relation Department,
BSE Limited
PJ Tower,
Dalal Street,
Mumbai-400001
Security Code: 539097
Security ID: YOGYA

Sub: Reply to Email dated 27th November, 2018 and Submission of updated Financial Results for half year ended on 30th September, 2018.

Dear Sir,

With reference to your email dated 27th November, 2018, Following are our point wise submissions:

1. Standalone Financial results for half year ended on 30th September, 2018 is being submitted in XBRL format;
2. Updated Standalone financial results as per format of Schedule III is enclosed herewith;
3. Bifurcation of Trade Payable has been mentioned in updated Standalone Financial results as enclosed;
4. Limited Review Report as submitted by Statutory Auditors is enclosed.

Please acknowledge the same and update your records.

Thanking You,
For YOGYA ENTERPRISES LIMITED

YOGYA ENTERPRISES LTD.


RAJEEV GUPTA Managing Director
MANAGING DIRECTOR

ENCL: A/A



Yogya Enterprises Limited
CIN: L51909DL2010PLC208333

Registered office 203, Gupta Arcade, Shreshtha Vihar Market , New Delhi -110092

PART-I STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2018
(Rs. In Lacs)

Particulars	SIX MONTHS ENDED			YEAR ENDED
	6 months ended 30.09.2018	Corresponding 6 months ended 30.09.2017	6 months ended 31.03.2018	31.03.2018
	Unaudited	Unaudited	Audited	Audited
1	2	3	4	5
I Revenue from operations				
a. Sales/Income from operations (inclusive of excise duty)	633.79	331.49	104.61	436.10
b. other operating revenue	-	-	-	88.02
Total Revenue from operations	633.79	331.49	104.61	524.12
II Other Income	(65.81)	2.89	85.13	-
III Total Income (I + II)	567.98	334.38	189.74	524.12
IV Expenses:				
a Cost of materials consumed	795.60	217.06	46.37	263.43
b Changes in inventories of finished goods and work-in-progress	(157.64)	121.25	72.00	193.25
c Employee benefits expense	2.25	4.09	3.68	7.76
d Finance Cost	0.05	0.34	0.14	0.48
e Depreciation and amortization expense	3.65	4.68	5.32	10
f Power and Fuel	-	-	-	-
g Freight and Forwarding expense	-	-	-	-
h Excise Duty	-	-	-	-
i Other expenses	3.53	19.92	7.19	27.11
Total expenses (a to i)	647.45	367.34	134.70	502.04
V Profit before exceptional items and tax (III - IV)	(79.47)	(32.96)	55.04	22.08
VI Exceptional Items	-	-	-	-
VII Profit before tax (V - VI)				
VIII Tax expense:				
- Current Tax	-	-	-	(0.10)
- Tax relating to earlier period	-	-	-	-
- Deferred Tax Liabilities / (Assets)	(0.86)	(0.08)	(0.01)	0.01
IX Net Profit/ (Loss) for the period/ year (VII - VIII)	(78.61)	(32.88)	55.05	22.17
X Other Comprehensive Income				
i Items that will not be reclassified to Profit & Loss	-	-	-	-
ii Income tax relating to items that will not be reclassified to Profit & Loss	-	-	-	-
iii Items that will be reclassified to Profit & Loss	-	-	-	-
iv Income tax relating to items that will be reclassified to Profit & Loss	-	-	-	-
Total Other comprehensive income (net of tax)	-	-	-	-
XI Total Comprehensive Income after tax (IX + X)	(78.61)	(32.88)	55.05	22.17
XII Paid-up equity share capital (at par Value of Rs.10 each)	350.00	350.00	350.00	350.00
XIII Earnings per share if Rs.10 each - Not annualized				
(a) Basic (in Rs.)	(2.25)	(0.94)	1.57	0.63
(b) Diluted (in Rs.)	(2.25)	(0.94)	1.57	0.63

Date: 13.11.2018

Place: New Delhi

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

YOGYA ENTERPRISES LTD.

Registered office : 203, Gupta Arcade, Shteshtha Vihar Market, New Delhi -110092

(Amount In Lacs)		
Standalone Statement of Asset and Liabilities		
Particulars	Half year ended (30-09-2018)	Year ended (31-03-2018)
Date of start of reporting period	01/04/2018	01/04/2017
Date of end of reporting period	30/09/2018	31/03/2018
Whether results are audited or unaudited	Unaudited	Audited
Nature of report standalone or consolidated	Standalone	Standalone
Equity and liabilities		
1	Shareholders' funds	
	Share capital	350.00
	Reserves and surplus	56.94
	Money received against share warrants	-
	Total shareholders' funds	406.94
2	Share application money pending allotment	
3	Deferred government grants	
4	Minority interest	
5	Non-current liabilities	
	Long-term borrowings	-
	Deferred tax liabilities (net)	0.22
	Foreign currency monetary item translation difference liability account	-
	Other long-term liabilities	-
	Long-term provisions	-
	Total non-current liabilities	0.22
6	Current liabilities	
	Short-term borrowings	-
	Trade payables	1.21
	a) Total Outstanding dues of Micro enterprises and small enterprise	0.04
	b) Total Outstanding dues of creditors other than micro enterprises and small enterprises	-
	Other current liabilities	0.04
	Short-term provisions	50.09
	Total current liabilities	56.96
	Total equity and liabilities	544.39
Assets		
1	Non-current assets	
(i)	Fixed assets	
	Tangible assets	5.211
	Producing properties	-
	Intangible assets	-
	Preproducing properties	-
	Tangible assets capital work-in-progress	-
	Intangible assets under development or work-in-progress	-
	Total fixed assets	5.211
(ii)	Non-current investments	
(iii)	Goodwill on consolidation	
(v)	Deferred tax assets (net)	
(vi)	Foreign currency monetary item translation difference asset account	
(vii)	Long-term loans and advances	
(viii)	Other non-current assets	
	Total non-current assets	-
2	Current assets	
	Current investments	57.35
	Inventories	215.85
	Trade receivables	16.12
	Cash and bank balances	11.98
	Short-term loans and advances	80.00
	Other current assets	20.96
	Total current assets	402.26
	Total assets	544.39

Place: New Delhi
Date: 13.11.2018

By the Order of the Board

For Yogya Enterprises Limited

YOGYA ENTERPRISES LTD.

Rajeev Gupta
(Director)

Managing Director
DIN: 0060828

Yogya Enterprises Limited

An ISO 9001:2008 & a BSE Listed Company



Independent Auditors Limited Review Report

To
Board of Directors
M/s. Yogya Enterprises Limited

1. We have reviewed the accompanying statement of unaudited financial results of M/s. Yogya Enterprises Limited for the period ended September 30,2018 (the "statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 with the stock exchange, except for the disclosures in select information for of shareholding referred to in paragraph 4 below. This statements is the responsibility of the company's management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report on the financial statements based on our review.
2. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. 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's personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Based on our review as conducted above, nothing has come to our attention that causes us to believe that the accompanying statement prepared with the Accounting Standards specified under section 133 of the Companies Act,2013, read with Rule 7 of the Companies (Accounts) Rules 2014 and Other Accounting Principles Generally Accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI(Listing Obligations & Disclosure Requirements) regulations,2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.
4. Further, we also report that we have traced the number of shares as well as the Percentage of "Shareholdings" in respect of the aggregate amount of "Public Shareholding" and the number of shares as well as the percentage of shared pledged/encumbered and non-encumbered in respect of the aggregate amount of "promoter and Promoter group Shareholding" in terms of Regulation 31 of the SEBI (Listing Obligations & Disclosure Requirements) Regulation, 2015 with the Stock Exchange and the particulars relating to Investor complaints from the details furnished by the management.



For STRG & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 014826N



(CA RAKESH GUPTA)
(PARTNER)
M.NO.094040
DATE 13.11.2018