

May 09, 2018

Symbol: YOGYA

Security Code: 539097

**SUB: OUTCOME OF THE BOARD MEETING AND SUBMISSION OF THE STANDALONE AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED ON MARCH 31, 2018.**

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/Madam,

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 May 09, 2018, has inter-alia-

1. Considered, approved and taken on record the Standalone audited Financial Results of the Company for the year ended March 31, 2018.

Accordingly, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, we are enclosing the following;

- a. The Standalone audited Financial Results for the year ended March 31, 2018.
- b. Limited Review Report on Audited Financial Results for the year ended March 31, 2018

The copy of the above are uploaded on the company's website [www.yogya.co.in](http://www.yogya.co.in)

Further, we would like to inform you that the meeting of the Board of Directors of the Company was commenced at 3.00 P.M and concluded at 4.45 P.M.

This is for your kind information and record please.

Thanking You

Yours faithfully

For **Yogya Enterprises Limited**  
YOGYA ENTERPRISES LTD.

  
**Rajeev Gupta**  
Managing Director  
DIN 0603828

**Statement of Audited financial Results (Standalone) for the Year Ended on 31/03/2018**

Particulars	6 months ended 31/03/2018 (Audited)	Preceding 6 months ended 30/09/2017 (Unaudited)	Corresponding 6 months ended in the previous year 31/03/2017 (Audited)	Previous year ended 31/03/2018 (Audited)
Refer Notes Below				
<b>1 Revenue from operations</b>	104.61	331.49	1,588.45	436.10
<b>2 Other income</b>	85.13	2.89	4.32	88.02
<b>3 Total income (1+2)</b>	<b>189.74</b>	<b>334.38</b>	<b>1,592.77</b>	<b>524.12</b>
<b>4 Expenses</b>				
(a) Cost of materials consumed	-	-	-	-
(b) Purchases of stock-in-trade	46.37	217.06	1,707.65	263.43
(c) Changes in inventories of finished goods, work-in-progress and stock-intrade	72.00	121.25	(114.07)	193.25
(d) Employee benefits expense	3.68	4.09	7.41	7.76
(e) Finance cost	0.14	0.34	0.80	0.48
(f) Depreciation and amortisation expense	5.32	4.68	6.43	10.00
(g) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	7.19	19.92	12.97	27.11
<b>Total expenses</b>	<b>134.70</b>	<b>367.34</b>	<b>1,621.19</b>	<b>502.04</b>
<b>Profit / (Loss) from operations before exceptional items and tax (3-4)</b>	<b>55.04</b>	<b>(32.96)</b>	<b>(28.42)</b>	<b>22.08</b>
<b>6 Exceptional items</b>	-	-	-	-
<b>7 Profit / (Loss) before tax (5-6)</b>	<b>55.04</b>	<b>(32.96)</b>	<b>(28.42)</b>	<b>22.08</b>
<b>8 Tax expense</b>				
Current tax	(0.10)	-	(0.89)	(0.10)
Deferred tax	0.09	(0.08)	(0.56)	0.01
Tax expense	(0.01)	(0.08)	(1.45)	(0.09)
<b>9 Net Profit / (Loss) for the period after tax (7 - 8)</b>	<b>55.05</b>	<b>(32.88)</b>	<b>(26.97)</b>	<b>22.17</b>
<b>10 Extraordinary items</b>	-	-	-	-
<b>Net Profit / (Loss) after extraordinary items (11 - 12)</b>	<b>55.05</b>	<b>(32.88)</b>	<b>(26.97)</b>	<b>22.17</b>
<b>12 Share of profit / (loss) of associates*</b>	-	-	-	-
<b>13 Minority interest *</b>	-	-	-	-
<b>Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (11 + 12 + 13) *</b>	<b>55.05</b>	<b>(32.88)</b>	<b>(26.97)</b>	<b>22.17</b>
<b>15 Paid-up equity share capital ( of Rs. 10/- each)</b>	350.00	350.00	350.00	350.00
<b>16 Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year</b>	135.54	113.36	113.36	135.54
<b>17(i) Earnings per share (before extraordinary items) (of Rs. 10/- each) (not annualised):</b>				
(a) Basic	1.57	(0.94)	0.14	0.63
(b) Diluted	1.57	(0.94)	0.14	0.63
<b>17(ii) Earnings per share (after extraordinary items) (of Rs. 10/- each) (not annualised):</b>				
(a) Basic	1.57	(0.94)	0.14	0.63
(b) Diluted	1.57	(0.94)	0.14	0.63

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.

YOGYA ENTERPRISES LTD.

  
 Managing Director

**Part II**
**Information for the year months ended on 31/03/2018**

E N 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
		31/03/2018	30/09/2017	31/03/2017	31/03/2018	31/03/2017
<b>A</b>	<b>PARTICULARS OF SHAREHOLDING</b>					
<b>1</b>	<b>Public Shareholding</b>					
	No of Shares	15,90,000	17,50,000	17,50,000	15,90,000	17,50,000
	Percentage of shareholding	45.43	50	50	45.43	50
<b>2</b>	<b>Promoters and Promoters Group Shareholding**</b>					
	<b>a) Pledged / Encumbered</b>					
	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>B) Non-encumbered</b>					
	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)	54.57	50.00	50.00	54.57	50.00

B	Particulars	Year ended 31/03/2018	
	Investor Compliants (quarter basis)		
	Pending at the beginning		All Nil
	Received during the quarter		
	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 been prepared in accordance with Ind AS as prescribed under section 133 of The companies Act 2013 and Read with relevant rules made there
- The above results were reviewed and recommended by the audit committee and approved by the Board of Directors at its meeting held on
- 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.
- The company is liable to Goods and Service tax with effect from 01.July.2017

**9. The reconciliation of equity as previously reported under the previous GAAP and as per Ind AS is summarised as here under:**

Particulars	Year Ended
	31.03.2017
Total equity(Shareholder's funds) as per previous GAAP	417.60
Adjustments	
Fair value adjustments of inventories	45.76
Total adjustments	45.76
Total equity as per Ind AS	463.36

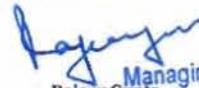
**is as under:**

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

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

Place: Delhi

Date: 9-May-18

 For Yogya Enterprises Limited  
**YOGYA ENTERPRISES LTD.**

 Managing Director

 Rajeev Gupta  
 (Director)

DIN : 00603828



Yogya Enterprises Limited  
CIN: L51909DL2010PLC208333

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 31.03.2018

(Rs. in Lacs)

Standalone Statement of Assets and Liabilities Particulars	As at (Current year end) (31/03/2018)	As at (Previous year end) (31/03/2017)
<b>B ASSETS</b>		
<b>1. Non-current assets</b>		
(a) Fixed assets	15.94	34.80
(b) Goodwill on consolidation *		
(c) Non-current investments	-	75.85
(d) Deferred tax assets (net)	-	-
(e) Long-term loans and advances	-	-
(f) Other non-current assets	-	-
<b>Sub-total - Non-current assets</b>	<b>15.94</b>	<b>110.65</b>
<b>2 Current assets</b>		
(a) Current investments	317.22	78.00
(b) Inventories	58.21	251.46
(c) Trade receivables	59.22	69.29
(d) Cash and cash equivalents	10.39	46.28
(e) Short-term loans and advances	60.00	12.90
(f) Other current assets	23.41	23.47
<b>Sub-total - Current assets</b>	<b>528.45</b>	<b>481.40</b>
<b>Total -Assets</b>	<b>544.39</b>	<b>592.05</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>10.39</b>	<b>46.28</b>
<b>A EQUITY AND LIABILITIES</b>		
<b>1 Shareholders' funds</b>		
(a) Share capital	350.00	350.00
(b) Reserves and surplus	135.54	113.36
(c) Money received against share warrants	-	-
<b>Sub-total - Shareholders' funds</b>	<b>485.54</b>	<b>463.36</b>
<b>2. Share application money pending allotment</b>		
<b>3. Minority interest *</b>		
<b>4. Non-current liabilities</b>		
(a) Long-term borrowings	0.82	1.78
(b) Deferred tax liabilities (net)	1.08	1.07
(c) Other long-term liabilities	-	-
(d) Long-term provisions	-	-
<b>Sub-total - Non-current liabilities</b>	<b>1.89</b>	<b>2.85</b>
<b>5. Current liabilities</b>		
(a) Short-term borrowings	1.21	1.21
(b) Trade payables	-	120.56
(c) Other current liabilities	50.09	0.43
(d) Short-term provisions	5.66	3.63
<b>Sub-total - Current liabilities</b>	<b>56.96</b>	<b>125.83</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>544.39</b>	<b>592.05</b>

For Yogya Enterprises Limited

*Rajeev Gupta*

Rajeev Gupta Director  
(Director)

DIN : 00603828

Place: Delhi  
Date: 09-May-2018

**Yogya Enterprises Limited**

An ISO 9001:2008 & a BSE Listed Company



**STRG & ASSOCIATES**  
CHARTERED ACCOUNTANTS

348, 1st Floor, Tarun Endave, Pitam Pura, New Delhi-110088  
Phone : 2701 2828, 2702 2828, 2703 2828 Fax: 2701 2727  
Website : [www.strggroup.com](http://www.strggroup.com)

**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 2018 and the yearly results (standalone) for the period 1<sup>st</sup> April 2017 to 31<sup>st</sup> March 2018 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:

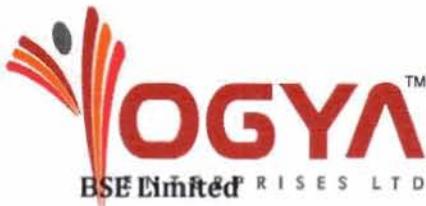
- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (ii) give a true and fair view of the net profit and other financial information for the half year ended 31<sup>st</sup> March 2018 as well as the yearly results for the period from 1<sup>st</sup> April 2017 to 31<sup>st</sup> March 2018.

For STRG & Associates  
Chartered Accountants  
FRN: 014826N



CA Gokesh Gupta  
(Partner)  
M.No. 094040

Date: 09 MAY 2018  
Place: New Delhi



BSE Limited YOGYA ENTERPRISES LTD

Listing Compliance

PJ Tower, Dalal Street

Mumbai-400001, India

May 09, 2018

Symbol: YOGYA

Security Code: 539097

**Sub: Declaration regarding Audit Report with un-modified opinion**

Dear Sir / Ma'm

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare that the Statutory Auditor of the Company has issued an Audit Report with un-modified opinion in respect of the standalone financial results of the Company for the financial year ended March 31, 2018.

Kindly take the same on record.

For **Yogya Enterprises Limited**  
YOGYA ENTERPRISES LTD.

**Rajeev Gupta**  
Managing Director  
DIN 0603828