



CIN No: L51909DL2010PLC208333

Regd. Off.: C Wing, Madhuban Building,
Opp. Dev Nagar, New Sai Baba Nagar,
Kandivali-W, Mumbai - 400067, Maharashtra. India.

www.hkglimited.com

info@hkglimited.com

+91 22 2806 8044

Date: 10th November, 2020

To,
Department of Corporate Services,
BSE LIMITED
P. J. Towers, Dalal Street,
Mumbai – 400 001.

BSE Scrip Code: 539097

Sub: Outcome of the Meeting of Board of Directors held on 10th November, 2020 at 03:30 P.M.

Dear Sir/Madam,

Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Schedule III of the said Regulations, we inform you that the Board of Directors of the Company at its meeting held today, i.e. Tuesday, November 10, 2020, inter alia, has approved the following items:

1. Standalone Un-Audited Financial Results of the Company for the half year ended on 30th September, 2020 along with Limited Review Report.

We further inform you that the Board Meeting commenced at 03:30 pm today and concluded at 07:30 pm

Kindly take same on your records.

Thanking You,
FOR HKG LIMITED
(Formerly Known as Yogya Enterprises Limited)

RAJESH
BHUPENDRA
SHAH

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MR. RAJESH BHUPENDRA SHAH
MANAGING DIRECTOR
DIN: 02057050

Encl:

1. Un-Audited Financial Results for the half year ended September 30, 2020
2. Limited Review Report

LIMITED REVIEW REPORT

To,
The Board Of Director,
HKG Limited,
Gala No.1 & Gala No. 2,
Gr. Floor, Neelam Industrial Estate,
C.T.S. No.251,
Shantilal Mody Cross Road No.2,
Kandivali (West),
Mumbai, Maharashtra, 400067.

We have reviewed the accompanying statement of unaudited financial results attached herewith (The Statement) of M/s HKG Limited for the period ended 30.09.2020. This statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015 (the Listing Regulation, 2015) read with circular No. CR\CFD\FAC\62\2016 dated 5th July 2016. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 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.

PRASHANT
BHARAT
PATHAK

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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 terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For ASHAR & PATHAK,

Chartered Accountants

FRN: 0127006W

PRASHANT

BHARAT

PATHAK

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Mr. Prashant B. Pathak

(PARTNER)

M.NO. 116933

UDIN: 20116933AAAACN6414

Place: Mumbai

Date: 10-11-2020

HKG Limited
(Formerly Yogya Enterprises Limited)
CIN: L51909DL2010PLC208333

Registered Office: Gala No.1 & Gala No. 2, Gr. Floor, Neelam Industrial Estate, C.T.S. No.251, Shantilal Mody Cross Road No.2, Kandivali (West),
Mumbai, Maharashtra, 400067.

Corporate Office: C Wing, Madhusudan Building, Opp. Dev Nagar, New Sai Baba Nagar, Kandivali (West), Mumbai-400067

STATEMENT OF UNAUDITED FINANCIAL RESULTS (STANDALONE) FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2020

(Rupees in Lacs)

(Except EPS)

Sr. No.	PARTICULARS	Half Yearly Ended			Year to Date		Year Ended
		30-Sep-2020	31-Mar-2020	30-Sep-2019	30-Sep-2020	30-Sep-2019	31-Mar-2020
		Unaudited	Audited	Unaudited	Unaudited	Unaudited	Audited
		Standalone	Standalone	Standalone	Standalone	Standalone	Standalone
	INCOME						
1	Revenue From Operations	-	53.4992	5.1610	-	5.1610	90.9569
2	Other Income	-	-	2.9049	-	2.9049	2.9205
3	Total Revenue	-	53.4992	8.0659	-	8.0659	93.8774
	EXPENSES						
4	a Cost of Material Consumed	-	-	-	-	-	-
	b Purchase of stock in trade	-	-	171.2459	-	-	171.2459
	c Changes in Inventories Of Finished Goods	-	93.3583	-	-	93.3583	93.3583
	d Employee Benefits Expenses	-	-	2.3000	-	-	2.3000
	e Finance Cost	-	0.0393	0.0761	-	0.0393	0.1154
	f Depreciation & Amortization Expenses	0.5985	3.0940	-	0.5985	3.0940	3.0940
	g Other Expenses	0.7000	4.4258	4.1661	0.7000	4.4258	11.9908
	Total Expenses	1.2985	100.9174	177.7881	1.2985	100.9174	282.1044
5	Profit / (Loss) Before exceptional Item & Tax,	(1.2985)	(47.4182)	(169.7222)	(1.2985)	(47.4182)	(188.2270)
6	Exceptional Item	-	-	-	-	-	-
	Prior Period Expense	-	-	-	-	-	0.2319
7	Profit / (Loss) from Operation before Tax,	(1.2985)	(47.4182)	(169.7222)	(1.2985)	(47.4182)	(188.4589)
8	Tax Expenses						
	a Current	-	-	-	-	-	-
	b Deferred Tax	-	0.2685	-	-	0.2685	0.2685
	Total Tax	-	0.2685	-	-	0.2685	0.2685
9	Profit / (Loss) from Continuing Operation (7-8)	(1.2985)	(47.6867)	(169.7222)	(1.2985)	(47.6867)	(188.7273)
10	Non Controlling Interest	-	-	-	-	-	-
11	Profit / (Loss) from discontinuing Operation	-	-	-	-	-	-
12	Tax Expenses discontinuing Operation	-	-	-	-	-	-
13	Profit / (Loss) from discontinuing Operation after tax	-	-	-	-	-	-
14	Profit / (Loss) from the period (9+13)	(1.2985)	(47.6867)	(169.7222)	(1.2985)	(47.6867)	(188.7273)
15	Other Comprehensive Income:						
A	i Items that will not be reclassified to Profit & Loss	-	-	-	-	-	-
	ii Income tax related to items that will not be reclassified to Profit / Loss	-	-	-	-	-	-
B	i Items that will be reclassified to Profit & Loss	-	-	-	-	-	-
	ii Income tax related to items that will be reclassified to Profit / Loss	-	-	-	-	-	-
16	Total Comprehensive Income for the Period (15A+15B)	-	-	-	-	-	-
	Comprehensive Profit / (Loss) and other Comprehensive income for the period	(1.2985)	(47.6867)	(169.7222)	(1.2985)	(47.6867)	(188.7273)
	Earning Per share (For discontinued & Containg Operations) of face value of 10 Rs Each						
a)	Basic	(0.04)	(1.36)	(4.85)	(0.04)	(1.36)	(5.39)
b)	Diluted	(0.04)	(1.36)	(4.85)	(0.04)	(1.36)	(5.39)

Notes :

1) The above results were reviewed and recommended by the Audit Committee and were approved & taken on record by the Board of Directors at the meeting held on 10th November, 2020.

HKG Limited
(Formerly Yogya Enterprises Limited)
CIN: L51909DL2010PLC208333

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Corporate Office: C Wing, Madhusudan Building, Opp. Dev Nagar, New Sai Baba Nagar, Kandivali (West), Mumbai-400067

STATEMENT OF UNAUDITED FINANCIAL RESULTS (STANDALONE) FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2020

(Rupees in Lacs)

Notes :

- 2) Segment reporting as required AS-17 is not applicable, as 100% revenue comes from single segment.
- 3) The above results are prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013.
- 4) The Financial Results for the half Year ended 30th September, 2020 have been subjected to "Limited Review" by the Statutory Auditors of the Company. The Limited Review Report will be filed with the Stock Exchange and will also be available on the Company's Website.
- 5) Figures for the previous periods has been regrouped/ reclassified wherever necessary to confirm to the figures of the current period's presentation.
- 6) The Company does not have and subsidiary, associate or Joint Venture. Therefore, it has been prepared only standalone results as consolidation requirements is not applicable to the Company.
- 7) In terms of SEBI Circular No SEBI/HO/CFD/CMD1/CIR/P/2020/84 dated May 20, 2020, the Coronavirus (Covid-19) Outbreak is an unprecedented global situation, declared as a pandemic by World Health Organisation.
- 8) Statement of Assets & Liabilities as on 30th September, 2020 is enclosed herewith.

Place : Mumbai
Date : 10.11.2020

For , HKG Limited
(Formerly Yogya Enterprises Limited)

RAJESH
BHUPENDRA
SHAH

Rajesh B. Shah
(Director)
DIN : 02057050

Digitally signed by RAJESH BHUPENDRA SHAH
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Reason: I am the signatory for the above document.
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HKG LIMITED
(Formerly Yogya Enterprises Limited)
CIN: L51909DL2010PLC208333

Corporate Office: C Wing, Madhusudan Building, Opp. Dev Nagar, New Sai Baba Nagar, Kandivali (West), Mumbai-400067
CASH FLOW STATEMENT FOR THE PERIOD ENDED SEPTEMBER 30th 2020

Particulars	Amount (Rs.) As at 30.09.2020	Amount (Rs.) As at 31.03.2020
A. CASH FLOW FROM OPERATING ACTIVITIES		
NET PROFIT AFTER TAX	(129,847)	(18,872,733)
ADJUSTMENTS :		
Depreciation	59,847	309,395
Interest	-	-
Deferred Tax Asset	-	26,845
Revaluation Reserve Written Back	-	-
Other Income (Interest & Dividend)	-	(47,160)
Profit on Sale of Fixed Assets	-	-
Capital gain on Liquid fund	-	(185,887)
IPO Expanses Write/off	-	320,971
Short / Excess	-	-
other adjustment	-	-
Operating Profit before Working Capital Changes	(70,000)	(18,448,569)
CHANGES IN WORKING CAPITAL :		
Increase / Decrease in Inventories	-	9,335,835
Increase / Decrease in Debtors	-	1,029,420
Increase / Decrease in Creditors	-	67,500
Increase / Decrease in Loans & Advances (Liabilities)	500,000	53,210
Increase / Decrease in Loans & Advances (Assets)	(100,000)	-
Increase / Decrease in Current Liabilities	-	(86,569)
Increase / Decrease in Current Loans (Liabilities)	-	-
CASH GENERATED FROM OPERATIONS	330,000	(8,049,172)
Taxes	-	-
CASH FLOW BEFORE EXTRAORDINARY ITEMS	330,000	(8,049,172)
SETTLEMENTS (If Any)	-	-
NET CASH FLOW GENERATED FROM OPERATING ACTIVITIES (A)	330,000	(8,049,172)
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	-	-
Sale of Fixed Assets	-	-
Sale of Investment	-	6,151,958
Purchase of Investments	-	-
Profit on Sale of Investment	-	185,887
Other Income (Interest & Dividend)	-	47,160
NET CASH FLOW GENERATED FROM INVESTING ACTIVITIES (B)	-	6,385,005
CASH FLOW FROM FINANCING ACTIVITIES		
Increase in Share Capital	-	-
Increase / Decrease in Secured Loans	-	-
Increase / Decrease in Unsecured Loans	-	-
Payments of Other Borrowing	-	-
Interest Payments	-	-
NET CASH GENERATED FROM FINANCING ACTIVITIES (C)	-	-
NET INCREASE IN CASH & CASH EQUIVALENTS (A+B+C)	330,000	(1,664,168)
OPENING BALANCE OF CASH AND CASH EQUIVALENTS	947,831	2,611,999
CLOSING BALANCE OF CASH AND CASH EQUIVALENTS	1,277,831	947,831

For , HKG Limited
(Formerly Yogya Enterprises Limited)

RAJESH
BHUPENDRA
SHAH

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Rajesh B. Shah
(Director)
DIN : 02057050