

HKG LIMITED

(Formally Yogya Enterprises Limited)

Regd. off: 203, Gupta Arcade, Shrestha Vihar Market, New Delhi-110092
Corp Office: C Wing, Madhusudan Building, Opp. Dev Nagar, New Sai Baba
Nagar, Kandivali West, Mumbai -400 067

Ph. & Fax No. 011-43763300

CIN: L51909DL2010PLC208333

Email ID: md@yogya.co.in

Website: www.yogya.co.in

Date: 14th November, 2019

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

Sub: Outcome of Board Meeting pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Ma'am,

We wish to inform you that Meeting of Board of Directors of HKG Limited held today i.e., November 14, 2019 at 12.30 P.M. at C Wing, Madhusudan Building, Opp. Dev Nagar, New Sai Baba Nagar, Kandivali West, Mumbai -400 067 and the Board of Directors have considered and approved, inter alia, the following matters:


- Unaudited Half Yearly Financial Results of the Company for the Half Year ended September 30, 2019: Unaudited half Yearly Financial Results of the Company for the half year ended September 30, 2019 along with Limited Review Report as required by Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. In this connection, we enclose the following :
 - a. Standalone financial results for the half Year ended September 30, 2019.
 - b. Statement of Assets and Liabilities for the Half Year ended September 30, 2019;
 - c. Limited Review Report given by the Statutory Auditors on the Standalone financial results for the Half Year ended September 30, 2019.

The meeting commenced at 12:30 P.M. and concluded at ~~7~~ 30 P.M.

Kindly take the above information on record.

With Regards,

Yours truly,
For HKG LIMITED
(FORMERLY YOGYA ENTERPRISES LIMITED)


RAJESH BHUPENDRA SHAH
MANAGING DIRECTOR

ENCL : A/A



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Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
M/s. HKG Limited.

1. We have reviewed the accompanying statement of unaudited consolidated financial results of HKG Limited. (The "Company") for the quarter ended September 30, 2019 and year to date from April 01, 2019 to September 30, 2019 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). Attention is drawn to the fact that the figures for net cash inflows for the corresponding period from April 01, 2019 to September 30, 2019, as reported in these unaudited standalone financial results have been approved by the Board of Directors of the company, but have not been subjected to review.
2. This Statement, Which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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 Statement is free of material misstatement; a review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters. And applying analytical and other Review procedures, a review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133, of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, Including the manner in Which it is to be disclosed, or that it contains a material misstatement.

Thanking You,
For, M/s. Ashar & Pathak
(Chartered Accountant)


(Partner)

FRN: 0127006W

Membership No: 116933

Date: November 14, 2019



UDIN:- 19116933AAAAEI2059

HKG Limited
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Corporate Office: C Wing, Madhusudan Building, Opp. Dev Nagar, New Sai Baba Nagar, Kandivall (West), Mumbai-400067
Part-I (Rs. in Lacs)

Statement of Unaudited financial Results (Standalone) for the Half Year Ended on 30/09/2019

Particulars	6 months ended	Preceding 6 months ended	Corresponding 6 months ended in the previous year	Year ended	Corresponding Previous Year Ended
	30/09/2019 (Unaudited)	31/03/2019 (Audited)	30/09/2018 (Unaudited)	31/03/2019 (Audited)	31/03/2018 (Audited)
1 Revenue from operations	5.15	151.27	633.79	785.06	436.10
2 Other income	2.31	1.54	(65.81)	(64.27)	88.02
3 Total Income (1+2)	7.46	152.81	567.98	720.79	524.12
4 Expenses					
(a) Cost of materials consumed	-	-	-	-	-
(b) Purchases of stock-in-trade	171.43	156.62	795.60	952.22	263.43
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(171.43)	1.96	(157.64)	(155.68)	193.25
(d) Employee benefits expense	2.30	2.76	2.25	5.01	7.76
(e) Finance cost	3.04	0.00	0.05	0.05	0.48
(f) Depreciation and amortisation expense	1.60	(0.37)	3.65	3.28	10.00
(g) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	1.44	3.72	3.53	7.25	27.11
Total expenses	8.37	164.70	647.45	812.14	502.04
5 Profit / (Loss) from operations before exceptional items and tax (3-4)	(0.91)	(11.89)	(79.47)	(91.35)	22.08
6 Exceptional items	-	-	-	-	-
7 Profit / (Loss) before tax (5-6)	(0.91)	(11.89)	(79.47)	(91.35)	22.08
8 Tax expense					
Current tax	-	-	-	-	(0.10)
Deferred tax	-	(0.10)	(0.86)	(0.96)	0.01
Tax expense	-	(0.10)	(0.86)	(0.96)	(0.09)
9 Net Profit / (Loss) for the period after tax (7-8)	(0.91)	(11.79)	(78.61)	(90.39)	22.17
10 Extraordinary items	-	-	-	-	-
11 Net Profit / (Loss) after extraordinary items (11 - 12)	(0.91)	(11.79)	(78.61)	(90.39)	22.17
12 Share of profit / (loss) of associates*	-	-	-	-	-
13 Minority interest *	-	-	-	-	-
14 Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (11 + 12 + 13) *	(0.91)	(11.79)	(78.61)	(90.39)	22.17
15 Paid-up equity share capital (of Rs. 10/- each)	350.00	350.00	350.00	350.00	350.00
16 Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	44.23	45.14	56.94	45.14	135.54
17(i) Earnings per share (before extraordinary items) (of Rs. 10/- each) (not annualised):					
(a) Basic	(0.03)	(0.34)	(2.25)	(2.58)	0.63
(b) Diluted	(0.03)	(0.34)	(2.25)	(2.58)	0.63
17(ii) Earnings per share (after extraordinary items) (of Rs. 10/- each) (not annualised):					
(a) Basic	(0.03)	(0.34)	(2.25)	(2.58)	0.63
(b) Diluted	(0.03)	(0.34)	(2.25)	(2.58)	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.

Notes:

- The previous financial year / period figures has been regrouped / reclassified wherever necessary.
- The Company has adopted Indian Accounting Standard (Ind AS) for the financial year Commencing From 1st April, 2016 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 above results were reviewed and recommended by the audit committee and approved by the Board of Directors at its meeting held on 14.11.2019
- There were no investor complaints received / pending as at 30th September, 2019
- Company has only one segment & hence no separate segment result has been given.
- The above results are subject or limited review by the statutory auditor of the Company

Place: Mumbai
Date: 14.11.2019



For HKG LIMITED

Rajesh B Shah
(Director)
DIN : 02057050

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Statement of Assets and Liabilities for Yogya Enterprises limited (Standalone)
As at 30.09.2019

Standalone Statement of Assets and Liabilities Particulars	(Rs. in Lacs)	
	As at 30/09/2019 Unaudited	As at 31/03/2019 Audited
B ASSETS		
1. Non-current assets		
(a) Fixed assets		
(b) Goodwill on consolidation *	3.61	5.21
(c) Non-current investments	-	-
(d) Deferred tax assets (net)	-	-
(e) Long-term loans and advances	-	-
(f) Other non-current assets	-	-
Sub-total - Non-current assets	3.61	5.21
2 Current assets		
(a) Current investments	-	61.52
(b) Inventories	385.32	213.89
(c) Trade receivables	1.16	10.59
(d) Cash and cash equivalents	8.94	26.12
(e) Short-term loans and advances	60.00	60.00
(f) Other current assets	18.80	19.34
Sub-total - Current assets	474.23	391.46
Total -Assets	477.84	396.67
TOTAL - EQUITY AND LIABILITIES	8.94	26.12
A EQUITY AND LIABILITIES		
1 Shareholders' funds		
(a) Share capital	350.00	350.00
(b) Reserves and surplus	44.23	45.14
(c) Money received against share warrants	-	-
Sub-total - Shareholders' funds	394.23	395.14
2. Share application money pending allotment		
3. Minority interest *		
4. Non-current liabilities		
(a) Long-term borrowings	-	-
(b) Deferred tax liabilities (net)	0.12	0.12
(c) Other long-term liabilities	-	-
(d) Long-term provisions	-	-
Sub-total - Non-current liabilities	0.12	0.12
5. Current liabilities		
(a) Short-term borrowings	0.59	-
(b) Trade payables	82.74	0.02
(c) Other current liabilities	0.15	0.10
(d) Short-term provisions	-	1.29
Sub-total - Current liabilities	83.48	1.41
TOTAL - EQUITY AND LIABILITIES	477.84	396.67

Place: Mumbai
Date: 14.11.2019



RBSH
Rajesh B Shah
(Director)
DIN : 02057050