



Date: 29th May, 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 **Yogya Enterprises Limited** held today i.e., 29th May, 2019 at 03.30 P.M. at the registered office of the Company at 203, Gupta Arcade, Shrestha Vihar Market, Delhi, Delhi, 110092 and the Board of Directors have considered and approved, inter alia, the following matters:

- **Audited Financial Statements for the Year ended 31st March, 2019 and Audited Financial Results of the Company for the Year and Half Year ended 31st March, 2019:** Audited Financial Statements for the Year ended 31st March, 2019 and Audited Financial results for the half Yearly and year ended 31st March, 2019 along with Auditors' Report as required by Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. In this connection, we enclose the following :
 - a. Audited Standalone financial results for the half Year and Financial year ended 31st March, 2019.
 - b. Audited Statement of Assets and Liabilities for the Half Year and financial year ended 31st March, 2019;
 - c. Auditors Report given by the Statutory Auditors on the Standalone financial results for the Half Year and financial year ended 31st March, 2019; and
 - d. Declaration as required under Regulation 33(3)(d) of SEBI LODR Regulations.

The meeting commenced at 03:30 P.M. and concluded at 6:15 P.M.

Kindly take the above information on record.

Yours truly,

For YOGYA ENTERPRISES LIMITED


RAJEEV GUPTA
MANAGING DIRECTOR

ENCL : A/A

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



STRG & ASSOCIATES
CHARTERED ACCOUNTANTS

348, 1st Floor, Tarun Enclave, Pitam Pura, New Delhi-1100.
Phone : 2701 2828, 2702 2828, 2703 2828 Fax: 2701 2727
Website : 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 2019 and the yearly results (standalone) for the period 1st April 2018 to 31st March 2019 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 2019 as well as the yearly results for the period from 1st April 2018 to 31st March 2019.

For STRG & Associates
Chartered Accountants
FRN: 014826N

CA Rakesh Gupta
(Partner)
M.No. 094040



Date: 29 MAY 2019
Place: New Delhi



Yogya Enterprises Limited

CIN: L51909DL2010PLC208333

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

Part-1

(Rs. in Lacs)

ENTERPRISE Statement of Audited financial Results (Standalone) for the Year Ended on 31/03/2019

Particulars	6 months ended	Preceding 6 months ended	Corresponding 6 months ended in the previous year	Year ended	Corresponding Previous Year Ended
	31/03/2019 (Audited)	30/09/2018 (Unaudited)	31/03/2018 (Audited)	31/03/2019 (Audited)	31/03/2018 (Audited)
Refer Notes Below					
1 Revenue from operations	151.27	633.79	104.61	785.06	436.10
2 Other income	1.54	(65.81)	85.13	(64.27)	88.02
3 Total income (1+2)	152.81	567.98	189.74	720.79	524.12
4 Expenses					
(a) Cost of materials consumed	-	-	-	-	-
(b) Purchases of stock-in-trade	156.62	795.60	46.37	952.22	263.43
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	1.96	(157.64)	72.00	(155.68)	193.25
(d) Employee benefits expense	2.76	2.25	3.68	5.01	7.76
(e) Finance cost	0.00	0.05	0.14	0.05	0.48
(f) Depreciation and amortisation expense	(0.37)	3.65	5.32	3.28	10.00
(g) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	3.72	3.53	7.19	7.25	27.11
Total expenses	164.70	647.45	134.70	812.14	502.04
Profit / (Loss) from operations before exceptional items and tax (3-4)	(11.89)	(79.47)	55.04	(91.35)	22.08
6 Exceptional items	-	-	-	-	-
7 Profit / (Loss) before tax (5-6)	(11.89)	(79.47)	55.04	(91.35)	22.08
8 Tax expense					
Current tax	-	-	(0.10)	-	(0.10)
Deferred tax	(0.10)	(0.86)	0.09	(0.96)	0.01
Tax expense	(0.10)	(0.86)	(0.01)	(0.96)	(0.09)
9 Net Profit / (Loss) for the period after tax (7 - 8)	(11.79)	(78.61)	55.05	(90.39)	22.17
10 Extraordinary items	-	-	-	-	-
11 Net Profit / (Loss) after extraordinary items (11 - 12)	(11.79)	(78.61)	55.05	(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) *	(11.79)	(78.61)	55.05	(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	45.14	56.94	135.54	45.14	135.54
17(i) Earnings per share (before extraordinary items) (of Rs. 10/- each) (not annualised):					
(a) Basic	(0.34)	(2.25)	1.57	(2.58)	0.63
(b) Diluted	(0.34)	(2.25)	1.57	(2.58)	0.63
17(ii) Earnings per share (after extraordinary items) (of Rs. 10/- each) (not annualised):					
(a) Basic	(0.34)	(2.25)	1.57	(2.58)	0.63
(b) Diluted	(0.34)	(2.25)	1.57	(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 to confirm the current financial year and 12 months ended presentation.
- 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 29.05.2019
- 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
- The above results are subject or limited review by the statutory auditor of the Company

Place: Delhi

Date: 29.05.2019

For Yogya Enterprises Limited

Rajeev Gupta
(Director)

DIN : 00603828

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

Statement of Assets and Liabilities for Yogya Enterprises limited (Standalone)
 As on 31.03.2019

(Rs. in Lacs)		
Standalone Statement of Assets and Liabilities	As at (Current year end)	As at (Previous year end)
Particulars	(31/03/2019)	(31/03/2018)
B ASSETS		
1. Non-current assets		
(a) Fixed assets	5.21	15.94
(b) Goodwill on consolidation *		
(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	5.21	15.94
2 Current assets		
(a) Current investments	61.52	317.22
(b) Inventories	213.89	58.21
(c) Trade receivables	10.59	59.22
(d) Cash and cash equivalents	26.12	10.39
(e) Short-term loans and advances	60.00	60.00
(f) Other current assets	19.34	23.41
Sub-total - Current assets	391.46	528.45
Total -Assets	396.67	544.39
TOTAL - EQUITY AND LIABILITIES		
	26.12	10.39
A EQUITY AND LIABILITIES		
1 Shareholders' funds		
(a) Share capital	350.00	350.00
(b) Reserves and surplus	45.14	135.54
(c) Money received against share warrants	-	-
Sub-total - Shareholders' funds	395.14	485.54
2. Share application money pending allotment		
3. Minority interest *		
4. Non-current liabilities		
(a) Long-term borrowings	-	0.82
(b) Deferred tax liabilities (net)	0.12	1.08
(c) Other long-term liabilities	-	-
(d) Long-term provisions	-	-
Sub-total - Non-current liabilities	0.12	1.89
5. Current liabilities		
(a) Short-term borrowings	-	1.21
(b) Trade payables	0.02	-
(c) Other current liabilities	0.10	50.09
(d) Short-term provisions	1.29	5.66
Sub-total - Current liabilities	1.41	56.96
TOTAL - EQUITY AND LIABILITIES	396.67	544.39

 Place: Delhi
 Date:


 Rajeev Gupta
 (Director)
 DIN : 00603828

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



Date: 29th May, 2019

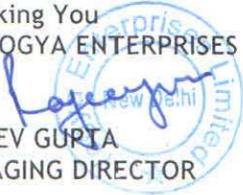
To,
Corporate Relation Department,
BSE Limited
PJ Tower,
Dalal Street,
Mumbai-400001
Security Code: 539097
Security ID: YOGYA

SUB: Declaration pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing obligations and Disclosures Requirement) Regulations, 2015 [SEBI LODR Regulations]

It is hereby declared and confirmed that Auditor's report given by the Statutory Auditors of the Company on the Audited financials Results of the Company for the half year and financial year ended on March 31, 2019 is with unmodified opinion.

Thanking You
For YOGYA ENTERPRISES LIMITED

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