

Clause 43 of the Listing Agreement for Companies (Other than Banks)		
Standalone / Consolidated Statement of Assets and Liabilities (Rs. in Lacs)		
Particulars	As at (Current half year end) (30/09/2015)	As at (Previous year end) (31/03/2015)
A EQUITY AND LIABILITIES		
1 Shareholders' funds		
(a) Share capital	350.00	250.00
(b) Reserves and surplus	67.24	6.60
(c) Money received against share warrants	-	-
Sub-total - Shareholders' funds	417.24	256.60
2. Share application money pending allotment		
3. Minority interest *		
4. Non-current liabilities		
(a) Long-term borrowings	-	1.14
(b) Deferred tax liabilities (net)	0.68	0.68
(c) Other long-term liabilities	-	-
(d) Long-term provisions	-	-
Sub-total - Non-current liabilities	0.68	1.82
5. Current liabilities		
(a) Short-term borrowings	6.46	15.57
(b) Trade payables	1,030.95	166.18
(c) Other current liabilities	0.16	0.99
(d) Short-term provisions	1.53	3.85
Sub-total - Current liabilities	1,039.10	186.59
TOTAL - EQUITY AND LIABILITIES	1,457.02	445.01
B ASSETS		
1. Non-current assets		
(a) Fixed assets	17.33	20.83
(b) Goodwill on consolidation *	-	-
(c) Non-current investments	122.54	10.00
(d) Deferred tax assets (net)	-	-
(e) Long-term loans and advances	-	-
(f) Other non-current assets	-	-
Sub-total - Non-current assets	139.87	30.83
2 Current assets		
(a) Current investments	-	-
(b) Inventories	171.45	125.57
(c) Trade receivables	1,123.13	228.76
(d) Cash and cash equivalents	1.84	8.20
(e) Short-term loans and advances	2.99	40.70
(f) Other current assets	17.74	10.96
Sub-total - Current assets	1,317.15	414.19
Total - Assets	1,457.02	445.01

*Applicable in the case of consolidated statement of assets and Liabilities

For Yogya Enterprises Limited

Place: Delhi
Date: 10th November, 2015


Rajeev Gupta
(Director)
DIN : 00603828


Monica Gupta
(Director)
DIN : 01559355

Yogya Enterprises Limited

203, Gupta Arcade, Shrestha Vihar Market, Delhi 110092

Phone: 011-43763300, Mobile: 9818001008, Website: www.yogya.co.in, Email: md@yogya.co.in

CIN: U51909DL2010PLC208333

Yogya Enterprises Limited					
CIN: u51909dl2010plc208333					
REGISTERED OFFICE: 203, Gupta Arcade, Shreatha Vihar Market, New Delhi - 110092					
Part-1 (Rs. in Lacs)					
Statement of Standalone Unaudited Results for the Six Months Ended 30/09/2015					
	Particulars	6 months ended	Corresponding 6 months ended in the previous year	Figures for 6 months of Previous year ended	Previous Year Ended
	Refer Notes Below	30/09/2015	30/09/2014	31/03/2015	31/03/2015
1	Income from operations				
	Net sales/ income from operations (Net of excise duty)	6,243.86	878.67	1,756.17	2,634.84
	Other operating income	0.03	-	0.40	0.40
	Total income from operations (net)	6,243.89	878.67	1,756.57	2,635.24
2	Expenses				
	(a) Cost of materials consumed	-	-	-	-
	(b) Purchases of stock-in-trade	6,254.32	881.38	1,840.39	2,721.77
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(45.88)	(11.83)	(105.76)	(117.59)
	(d) Employee benefits expense	7.74	3.34	6.52	9.86
	(e) Depreciation and amortisation expense	6.63	1.96	4.68	6.64
	(f) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	12.00	5.04	10.07	15.11
	Total expenses	6,234.81	879.89	1,755.90	2,635.79
	Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)	9.08	(1.22)	0.67	(0.55)
4	Other income	1.59	3.83	2.35	6.18
	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)	10.67	2.61	3.02	5.63
6	Finance costs	0.04	0.15	0.76	0.91
	Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5-6)	10.63	2.46	2.26	4.72
8	Exceptional items	-	-	-	-
	Profit / (Loss) from ordinary activities before tax (7 - 8)	10.63	2.46	2.26	4.72
10	Tax expense	-	0.76	1.52	2.28
	Net Profit / (Loss) from ordinary activities after tax (9 - 10)	10.63	1.70	0.74	2.44
12	Extraordinary items	-	-	0.41	0.41
	Net Profit / (Loss) for the period (11 - 12)	10.63	1.70	0.33	2.03
14	Paid-up equity share capital (Face Value of the Share shall be indicated)	350.00	100.50	250.00	250.00
15	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	6.60
16(i)	Earnings per share (before extraordinary items) (of Rs. 10/- each) (not annualised):				
	(a) Basic	0.31	0.17	0.02	0.14
	(b) Diluted	0.31	0.17	0.02	0.14
16(ii)	Earnings per share (after extraordinary items) (of Rs. 10/- each) (not annualised):				
	(a) Basic	0.31	0.17	0.02	0.14
	(b) Diluted	0.31	0.17	0.02	0.14
	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.				



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Part II					
Information for the quarter and six months ended on 30/09/2015					
S.No.	Particulars	6 months ended	Corresponding 6 months ended in the previous year	Year to date figures for Previous period ended (6 months)	Previous Year Ended
		30/09/2015	30/09/2014	31/03/2015	31/03/2015
A	PARTICULARS OF SHAREHOLDING				
1	Public Shareholding				
	No of Shares	1,750,000	-	750,000	750,000
	Percentage of shareholding	50	0	30	30
2	Promoters and Promoters Group Shareholding**				
	a) Pledged / Encumbered				
	Number of shares	0	0	0	0
	Percentage of shares(as a % of the total shareholding of promoter and promoter group)	0	0	0	0
	Percentage of shares(as a % of the total shareholding of total share capital of the company)	0	0	0	0
	B) Non-encumbered				
	Number of shares	1,750,000	1,005,000	1,750,000	1,750,000
	Percentage of shares (as a % total shareholding of promoter and promoter group)	100	100	100	100
	Percentage of shares (as a % total shares capital of the company)	50.00	100.00	70.00	70.00

Particulars	6 months ended 30/09/2015
Investor Compliant (quarter basis)	
Pending at the beginning	
B Received during the quarter	All Nil
Disposed of during the quarter	
Remaining unresolved at the end of the quarter	

Notes:

1. The figures for the quarter ended 30.09.2014 are the balancing figures between the figures of 31.03.2015 and the figures for the second half ended on 31.03.2015. The previous financial year / period figures has been regrouped / reclassified wherever necessary to confirm the current financial year and 12 months ended presentation.

2. The above results were reviewed and recommended by the audit committee and approved by the Board of Directors at its meeting held on 10th November 2015.

3. This statement is as per Clause 43 of the Listing Agreement

4. EPS has been calculated on the basis of weighted average of Shares.

5. Company come out with Public Issue of 10 Lakhs shares of Face Value of Rs. 10/- each issued at a premium of Rs. 5/- which is open for subscription for Public From 25-03-2015 to 30-03-2015. The issue was duly subscribed and the Initial Public Offer money was deposited in ESCROW Account. The Shares against this money was allotted on 10th April, 2015

6. Company has only one segment & hence no separate segment result has been given.

7. Extraordinary items include Prior Period Expenses.

Place: Delhi
Date: 10th November 2015

For Yogya Enterprises Limited
Rajeev Gupta
(Director)
DIN : 00603828

For Yogya Enterprises Limited

Monica Gupta
(Director)
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Annexure IV to Clause 43

Limited Review Report

To

The Board of Directors

Yogya Enterprises Limited,

203, Gupta Arcade, Shrestha Vihar Market,

Delhi- 110092

We have reviewed the accompanying statement of unaudited financial results of M/s. Yogya Enterprises Limited (“the Company”), having registered office at 203, Gupta Arcade, Shrestha Vihar Market, Delhi- 110092 for the period ended September 30, 2015 (“the Statement”), except for the disclosures regarding ‘Public Shareholding’ and ‘Promoter & Promoter Group Shareholding’ which have been traced from disclosures made by the management and have not been audited by us. This statement is the responsibility of the company’s Management and has been approved by the board of Directors/Committee of board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements 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, provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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 term of Clause 43 of the listing Agreement including the manner in which it is to be disclosed, or that it contains any material misstatement.

For STRG & Associates

Chartered Accountants

FRN NO. 014826N

(CA Rakesh Gupta)

Partner

Membership No. 094040

Place: New Delhi

Date:

10 NOV 2015