



DATE: 18<sup>th</sup> MAY 2022

To,  
The Listing Compliance  
BSE LIMITED  
Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai- 400001

BSE SCRIP CODE: 539097

**SUBJECT: Outcome Of The Meeting Of Board Of Directors Held On 18<sup>th</sup> May, 2022.**

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. Wednesday, May 18<sup>th</sup>, 2022, Inter Alia, Has Approved The Following Items:

1. Considered, approved & taken on record the Standalone Audited Financial Statement and Cash flow statement of the Company for the Quarter and year ended on 31st March, 2022 along with Auditor's Report.
2. Considered, approved & taken on record the Appointment of M/s Kanu Doshi Associates LLP, Chartered Accountants as the Internal Auditor of the Company for the Financial Year 2022-23 pursuant to the provisions of Section 138 of the Companies Act, 2013.
3. Considered, approved & taken on record the appointment of M/s. Brijesh Shah & Co. Company Secretaries, as Secretarial Auditor for the year 2022-23.
4. The Board has taken a note on resignation of Ms. Rajlaxmi Saini from the post of the Company Secretary and Compliance Officer of the company w.e.f. 09/05/2022.
5. The Board has taken a note on appointment of Ms. Ankita Gupta as Company Secretary and Compliance Officer (KMP) of the company w.e.f.12/05/2022.
6. With the permission of the chairman the Company have constituted a Review Committee to evaluate the performance of Branch offices.

We Further Inform You That The Board Meeting Commenced At 04:30 Pm Today And Concluded At 07.20 pm.



CIN No: L51909MH2010PLC340313

[www.hkglimited.com](http://www.hkglimited.com) [info@hkglimited.com](mailto:info@hkglimited.com)

C Wing, Madhuban Building, Opp. Dev Nagar,  
New Sai Baba Nagar, Kandivali West,  
Mumbai-400067

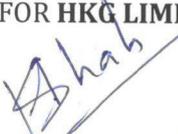


Kindly Take Same On Your Records.

Thanking You.

Yours Faithfully

FOR HKG LIMITED

  
MR. HARDIK MANOJ SHAH  
DIRECTOR  
DIN: 06843854



**Encl:**

1. Auditors Report and Audited Financial Statement.
2. Standalone Audited Financial Statement and Cash flow statement of the Company for the quarter and year ended on 31st March, 2022.
3. Declaration pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (LODR) Regulations, 2015

**Note:** The Audited Financial Statement shall be available on the website ([www.hkglimited.com](http://www.hkglimited.com)) of the Company.

CIN No: L51909MH2010PLC340313

 [www.hkglimited.com](http://www.hkglimited.com)  [info@hkglimited.com](mailto:info@hkglimited.com)

C Wing, Madhuban Building, Opp. Dev Nagar,  
New Sai Baba Nagar, Kandivali West,  
Mumbai-400067



**MITTAL AGARWAL & COMPANY**  
CHARTERED ACCOUNTANTS

Independent Auditor's Report on the Quarter and Year to Date Audited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended

To  
The Board of Directors  
HKG Limited (Formerly known as Yogya Enterprises Limited)

**Report on the audit of the Financial Results**

**Opinion**

We have audited the accompanying quarter and year to date financial results of **HKG Limited** (Formerly known as Yogya Enterprises Limited) (hereinafter referred to as the "Company") for the quarter and year ended 31 March 2022 ("the statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid statement:

- a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter and year ended 31 March 2022.

**Basis of Opinion**

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the "Auditor's Responsibilities for the Audit of the Annual Financial Results" section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our opinion.

**Managements and Board of Directors' Responsibilities for the Annual Financial Results**

These annual financial results have been prepared on the basis of the annual financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these annual financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, and

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relevant to the preparation and presentation of the annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the annual financial results, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors is responsible for overseeing the Company's financial reporting process.

#### **Auditor's Responsibilities for the Audit of the Annual Financial Results**

Our objectives are to obtain reasonable assurance about whether the annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the annual financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the annual financial results, including the disclosures, and whether the annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.





**MITTAL AGARWAL & COMPANY**  
CHARTERED ACCOUNTANTS

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**Other Matters**

The annual financial results include the results for the quarter ended 31 March 2022, which are balancing figures between the audited figures in respect of the full financial year and unpublished unaudited figures for the nine months ended 31 December 2021 of the current financial year. Comparative figures for the quarter ended 31 December 2021 are balancing figures between the unpublished unaudited figures for the nine months ended 31 December 2021 and published unaudited figures for the half year ended 30 September 2021, which were subject to limited review by us. Comparative figures for the quarter ended 31 March 2021 are certified by the management.

The comparative financial information of the Company for corresponding year ended 31 March 2021 were reviewed by the predecessor auditor who expressed an unmodified opinion on the financial information for the year ended 31 March 2021 on 03 June 2021.

For Mittal Agarwal & Company  
Chartered Accountants  
(Firm Registration No. 131025W)



*Deepesh Mittal*

Deepesh Mittal  
Partner  
Membership No. 539486

Place: Mumbai  
Dated: 18/05/2022  
UDIN: 22539486AJFACS2025

## HKG Limited

(Formerly known as Yogya Enterprises Limited)  
CIN: L51909MH2010PLC340313

Reg. Office: C Wing, Madhuban Building, Opp. Dev Nagar, New Sai Baba Nagar, Kandivali (West), Mumbai - 400 067

### Audited Financial Results for the Quarter and Year ended 31 March 2022

( ₹ in Lakhs)

| Sr. No. | PARTICULARS  | Quarter Ended                           |  |   | Year Ended                 |                            |
|---------|--|---|--|---|----------------------------|----------------------------|
|         |  | 31 March 2022<br>(Management Certified) | 31 December 2021<br>(Management Certified) | 31 March 2021<br>(Management Certified) | 31 March 2022<br>(Audited) | 31 March 2021<br>(Audited) |
|         | <b>Income</b>  |   |  |   |                            |                            |
| 1       | Revenue From Operations  | 390.83                                  | 94.86                                      | 203.52                                  | 678.57                     | 663.22                     |
| 2       | Other Income   | 6.85                                    | 0.00                                       | -                                       | 6.92                       | -                          |
| 3       | <b>Total Income</b>  | <b>397.68</b>                           | <b>94.86</b>                               | <b>203.52</b>                           | <b>685.48</b>              | <b>663.22</b>              |
|         | <b>Expenses</b>  |   |  |   |                            |                            |
| 4       | Cost of Material Consumed  | -                                       | -  | -                                       | -                          | -                          |
| a       | Purchase of stock in trade   | 408.87                                  | 65.10                                      | 208.62                                  | 564.55                     | 620.89                     |
| b       | Changes in Inventories Of Finished Goods                                   | (84.51)                                 | (55.67)                                    | (65.29)                                 | (159.71)                   | (68.61)                    |
| c       | Employee Benefits Expenses   | 30.26                                   | 7.18                                       | 1.94                                    | 50.42                      | 5.08                       |
| d       | Finance Cost   | 0.23                                    | 0.21                                       | 0.01                                    | 0.53                       | 0.01                       |
| e       | Depreciation & Amortization Expenses                                       | 9.81                                    | 2.07                                       | 0.36                                    | 13.37                      | 1.44                       |
| f       | Other Expenses   | 29.43                                   | 23.94                                      | 13.96                                   | 76.75                      | 18.09                      |
| g       | <b>Total Expenses</b>  | <b>394.11</b>                           | <b>42.82</b>                               | <b>159.61</b>                           | <b>545.92</b>              | <b>576.90</b>              |
| 5       | Profit before exceptional Item & Tax, Exceptional Item                     | 3.57                                    | 52.03                                      | 43.92                                   | 139.57                     | 86.31                      |
| 6       | Prior Period Expense   | -                                       | -  | -                                       | -                          | -                          |
| 7       | <b>Profit from Operation before Tax</b>                                    | <b>3.57</b>                             | <b>52.03</b>                               | <b>43.92</b>                            | <b>139.57</b>              | <b>86.31</b>               |
| 8       | Tax Expenses   |   |  |   |                            |                            |
| a       | Current  | (24.87)                                 | 13.10                                      | 8.14                                    | 9.36                       | 16.00                      |
| b       | Earlier Year Tax   | (16.00)                                 | -  | -                                       | (16.00)                    | -                          |
| c       | Deferred Tax   | (1.19)                                  | -  | (0.51)                                  | (1.19)                     | (0.51)                     |
|         | <b>Total Tax</b>   | <b>(42.05)</b>                          | <b>13.10</b>                               | <b>7.63</b>                             | <b>(7.83)</b>              | <b>15.49</b>               |
| 9       | <b>Profit from Continuing Operation (7-8)</b>                              | <b>45.63</b>                            | <b>38.94</b>                               | <b>36.29</b>                            | <b>147.39</b>              | <b>70.83</b>               |
| 10      | Non Controlling Interest   | -                                       | -  | -                                       | -                          | -                          |
| 11      | Profit / (Loss) from discontinuing Operation                               | -                                       | -  | -                                       | -                          | -                          |
| 12      | Tax Expenses discontinuing Operation                                       | -                                       | -  | -                                       | -                          | -                          |
| 13      | Profit / (Loss) from discontinuing Operation                               | -                                       | -  | -                                       | -                          | -                          |
| 14      | <b>Profit from the period (9+13)</b>                                       | <b>45.63</b>                            | <b>38.94</b>                               | <b>36.29</b>                            | <b>147.39</b>              | <b>70.83</b>               |
| 15      | Other Comprehensive Income:  |   |  |   |                            |                            |
| i       | Items that will not be reclassified to Profit & Loss                       | -                                       | -  | -                                       | -                          | -                          |
| ii      | Income tax related to items that will not be reclassified to Profit / Loss | -                                       | -  | -                                       | -                          | -                          |
| 16      | <b>Total Comprehensive Income for the Period</b>                           | <b>-</b>                                | <b>-</b>                                   | <b>-</b>                                | <b>-</b>                   | <b>-</b>                   |
|         | <b>Comprehensive Profit and other Comprehensive income for the period</b>  | <b>45.63</b>                            | <b>38.94</b>                               | <b>36.29</b>                            | <b>147.39</b>              | <b>70.83</b>               |
|         | <b>Earnings Per share (Face value Rs 2)</b>                                |   |  |   |                            |                            |
| a)      | Basic (₹)  | 0.13                                    | 0.13                                       | 0.14                                    | 0.41                       | 0.27                       |
| b)      | Diluted (₹)  | 0.13                                    | 0.13                                       | 0.14                                    | 0.41                       | 0.27                       |



*only for identification purpose*

## HKG Limited

(Formerly known as Yogya Enterprises Limited)  
CIN: L51909MH2010PLC340313

Reg. Office: C Wing, Madhuban Building, Opp. Dev Nagar, New Sai Baba Nagar, Kandivali (West), Mumbai - 400 067

### Segment Information for the Quarter and Year ended 31 March 2022

( ₹ in Lakhs)

| Sr. No. | PARTICULARS                                    | Quarter Ended                           |  |   | Year Ended                 |                            |
|---------|--|---|--|---|----------------------------|----------------------------|
|         |  | 31 March 2022<br>(Management Certified) | 31 December 2021<br>(Management Certified) | 31 March 2021<br>(Management Certified) | 31 March 2022<br>(Audited) | 31 March 2021<br>(Audited) |
| 1       | <b>Segment revenue</b>                         |   |  |   |                            |                            |
|         | Digital Marketing Services                     | 92.03                                   | 90.00                                      | 59.40                                   | 275.04                     | 66.80                      |
|         | Trading of Securities                          | 298.80                                  | 4.86                                       | 144.12                                  | 403.52                     | 596.42                     |
|         | Unallocated other operating revenue            | -                                       | -  | -                                       | -                          | -                          |
|         | <b>Revenue from operations</b>                 | <b>390.83</b>                           | <b>94.86</b>                               | <b>203.52</b>                           | <b>678.57</b>              | <b>663.22</b>              |
| 2       | <b>Segment results</b>                         |   |  |   |                            |                            |
|         | Digital Marketing Services                     | 58.59                                   | 69.24                                      | 41.33                                   | 208.52                     | 46.95                      |
|         | Trading of Securities                          | (25.57)                                 | (4.58)                                     | 17.89                                   | (1.32)                     | 61.24                      |
|         | Unallocated                                    | 6.85                                    | 0.00                                       | -                                       | 6.92                       | 0.00                       |
|         |  | <b>39.87</b>                            | <b>64.66</b>                               | <b>59.22</b>                            | <b>214.12</b>              | <b>108.19</b>              |
|         | <b>Less:</b>                                   |   |  |   |                            |                            |
|         | Employee Benefits Expense                      | 15.13                                   | 3.59                                       | 0.97                                    | 25.21                      | 2.54                       |
|         | Finance Costs                                  | 0.23                                    | 0.21                                       | 0.01                                    | 0.53                       | 0.01                       |
|         | Depreciation                                   | 9.81                                    | 2.07                                       | 0.36                                    | 13.37                      | 1.44                       |
|         | Other Expenses                                 | 11.12                                   | 6.76                                       | 13.96                                   | 35.44                      | 17.87                      |
|         | <b>Profit before exceptional items and tax</b> | <b>3.57</b>                             | <b>52.04</b>                               | <b>43.92</b>                            | <b>139.57</b>              | <b>86.31</b>               |
|         | Exceptional items                              | -                                       | -  | -                                       | -                          | -                          |
|         | <b>Profit before tax</b>                       | <b>3.57</b>                             | <b>52.04</b>                               | <b>43.92</b>                            | <b>139.57</b>              | <b>86.31</b>               |
|         | Less: Tax expenses                             | (42.05)                                 | 13.10                                      | 7.63                                    | (7.83)                     | 15.49                      |
|         | <b>Net profit for the year</b>                 | <b>45.63</b>                            | <b>38.94</b>                               | <b>36.29</b>                            | <b>147.39</b>              | <b>70.83</b>               |
| 3       | <b>Segment assets</b>                          |   |  |   |                            |                            |
|         | Digital Marketing Services                     | 581.29                                  | 1,340.23                                   | 109.77                                  | 581.29                     | 109.77                     |
|         | Trading of Securities                          | 352.23                                  | 264.34                                     | 189.14                                  | 352.23                     | 189.14                     |
|         | Unallocated                                    | 903.00                                  | 300.00                                     | -                                       | 903.00                     | -                          |
|         |  | <b>1,836.52</b>                         | <b>1,904.57</b>                            | <b>298.92</b>                           | <b>1,836.52</b>            | <b>298.92</b>              |
| 4       | <b>Segment liabilities</b>                     |   |  |   |                            |                            |
|         | Digital Marketing Services                     | 29.83                                   | 58.44                                      | 19.50                                   | 29.83                      | 19.50                      |
|         | Trading of Securities                          | -                                       | 84.83                                      | 2.29                                    | -                          | 2.29                       |
|         | Unallocated                                    | -                                       | -  | -                                       | -                          | -                          |
|         |  | <b>29.83</b>                            | <b>143.27</b>                              | <b>21.80</b>                            | <b>29.83</b>               | <b>21.80</b>               |



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**Statement of Audited Cash Flows for the year ended 31 March 2022**

( ₹ in Lakhs)

| Particulars   | Year Ended<br>31 March 2022 | Year Ended<br>31 March 2021 |
|---|-----------------------------|-----------------------------|
| <b>A. Cash flow from operating activities</b>                           |                             |                             |
| Net profit before exceptional items and income tax                      | 139.57                      | 86.31                       |
| <b>Adjustments :</b>  |                             |                             |
| Depreciation and amortisation   | 13.37                       | 1.44                        |
| Interest Income   | (6.77)                      | -                           |
| <b>Operating Profit before working capital changes</b>                  | <b>146.16</b>               | <b>87.76</b>                |
| <b>Changes in working capital :</b>                                     |                             |                             |
| (Increase) / Decrease in Inventories                                    | (159.71)                    | (68.61)                     |
| Decrease in Debtors   | (33.30)                     | 0.12                        |
| Decrease in Creditors   | 1.47                        | 2.78                        |
| (Increase) / Decrease in Loans & Advances                               | (42.00)                     | 9.83                        |
| Increase / (Decrease) in Current Liabilities                            | 9.00                        | 3.66                        |
| Increase / Decrease in Current Loans (Liabilities)                      | -                           | (2.91)                      |
| <b>Cash generated from operations</b>                                   | <b>(78.38)</b>              | <b>32.62</b>                |
| Taxes   | (36.54)                     | -                           |
| Cash flow before extraordinary items                                    | (114.92)                    | 32.62                       |
| <b>Net cash flow generated from/ (Used In) operating activities (A)</b> | <b>(114.92)</b>             | <b>32.62</b>                |
| <b>Cash Flow From Investing Activities</b>                              |                             |                             |
| Purchase of Fixed Assets  | (25.26)                     | (20.32)                     |
| Sale / (Purchase) of Investment   | (100.00)                    | -                           |
| Changes in Other Bank Balance   | (803.00)                    | -                           |
| Other Income (Interest & Dividend)                                      | 6.77                        | -                           |
| <b>Net Cash Flow Generated From Investing Activities (B)</b>            | <b>(921.49)</b>             | <b>(20.32)</b>              |
| <b>Cash flow from Financing Activities</b>                              |                             |                             |
| Increase in Share Capital   | 1,400.00                    | -                           |
| Expenditure of Capital Nature   | (17.82)                     | -                           |
| Increase in Borrowings  | 12.46                       | -                           |
| Interest Payments   | -                           | -                           |
| <b>Net Cash Generated From Financing Activities (C)</b>                 | <b>1,394.63</b>             | <b>-</b>                    |
| <b>Net Increase In Cash &amp; Cash Equivalents (A+B+C)</b>              | <b>358.23</b>               | <b>12.30</b>                |
| Opening Balance Of Cash And Cash Equivalents                            | 21.78                       | 9.48                        |
| <b>Closing Balance Of Cash And Cash Equivalents</b>                     | <b>380.01</b>               | <b>21.78</b>                |



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**Statement of Audited Assets and Liabilities as on 31 March 2022**

( ₹ in Lakhs)

| PARTICULARS  | As at<br>31 March 2022 | As at<br>31 March 2021 |
|--|------------------------|------------------------|
| <b>ASSETS</b>  |                        |                        |
| <b>Non-current Assets</b>  |                        |                        |
| (a) Property, Plant and Equipment  | 32.88                  | 20.99                  |
| (b) Financial Assets   |                        |                        |
| (i) Investments  | 100.00                 | -                      |
| (c) Deferred Tax Liabilities (Net)   | 1.19                   | -                      |
| <b>Current Assets</b>  |                        |                        |
| (a) Inventories  | 348.85                 | 189.14                 |
| (b) Financial Assets   |                        |                        |
| (i) Trade Recievable   | 33.48                  | 0.18                   |
| (ii) Cash and Cash Equivalents   | 380.01                 | 21.78                  |
| (iii) Other Bank Balance   | 803.00                 | -                      |
| (iv) Other Financial Assets  | 92.96                  | 50.19                  |
| (c) Other Current Assets   | 15.87                  | 16.64                  |
| (d) Current Tax Assets (Net)   | 28.28                  | -                      |
| <b>Total Assets</b>  | <b>1,836.52</b>        | <b>298.92</b>          |
| <b>EQUITIES AND LIABILITIES</b>  |                        |                        |
| <b>Equity</b>  |                        |                        |
| (a) Equity Share Capital   | 1,050.00               | 350.00                 |
| (b) Other Equity   | 756.69                 | (72.88)                |
| <b>Total Equity</b>  | <b>1,806.69</b>        | <b>277.12</b>          |
| <b>LIABILITIES</b>   |                        |                        |
| <b>Non-Current Liabilities</b>   |                        |                        |
| Borrowings   | 10.04                  | -                      |
| <b>Current Liabilities</b>   |                        |                        |
| (a) Financial Liabilities  |                        |                        |
| (i) Trade Payable  |                        |                        |
| - total outstanding dues of micro enterprises and small enterprises and                  | -                      | -                      |
| - total outstanding dues of creditors other than micro enterprises and small enterprises | 4.95                   | 3.48                   |
| (ii) Other Current Financial Liabilities   | 10.95                  | -                      |
| (b) Other Current Liabilities  | 3.90                   | 3.43                   |
| (c) Current Tax Liabilites (Net)   | -                      | 14.90                  |
| <b>TOTAL</b>   | <b>1,836.52</b>        | <b>298.92</b>          |



## HKG Limited

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### Notes :

1. The above financial results have been reviewed by the Audit Commiitttee and approved by the Board of Directors at their meeting held on 18th May 2022.
2. The financial results have been prepared in accordance with Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS) prescribed under section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) (Amendment) Rules, 2016.
3. The Company has reported segment information as per Ind AS 108 "Operating Segment" as below:
  - i. Digital Marketing Services
  - ii. Trading of Securities
4. The annual financial results include the results for the quarter ended 31 March 2022, which are balancing figures between the audited figures in respect of the full financial year and unpublished unaudited figures for the nine months ended 31 December 2021 of the current financial year. Comparative figures for the quarter ended 31 December 2021 are balancing figures between the unpublished unaudited figures for the nine months ended 31 December 2021 and published unaudited figures for the half year ended 30 September 2021 which were subject to limited review by us. Comparative figures for the quarter ended 31 March 2021 are certified by the management.
5. The Company has migrated to the main board of the Bombay Stock Exchange Limited from its SME platform effective from 26 April 2022.
6. The previous figures have been reclassified / regrouped whenever required to confirm with current periods.



Place: Mumbai  
Date: 18/05/2022



*only for identification purpose*



Date: 18<sup>th</sup> May 2022

To,  
The Listing Compliance  
BSE LIMITED  
Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai- 400001

BSE Scrip Code: 539097

**Subject: Declaration pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (LODR) Regulations, 2015**

Dear Sir/Madam,

This is hereby declared and confirmed that the Auditors' Report given by the Statutory Auditors of the Company on the Audited financials statements of the Company for the quarter and financial year ended on 31 March, 2022 is with Unmodified Opinion.

Kindly take same on your records.

Thanking You.

Yours faithfully

FOR HKG LIMITED



**MR. HARDIK MANOJ SHAH**  
**DIRECTOR**  
**DIN: 06843854**

CIN No: L51909MH2010PLC340313

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