



CIN No: L51909DL2010PLC208333

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

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**Date: 28.10.2021**

To,  
The Listing Compliance  
**BSE Ltd.**  
Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai- 400001

**BSE Scrip Code: 539097**

**Subject: Outcome of the Meeting of Board of Directors held on Thursday, October 28, 2021 at 03:30 P.M.**

Dear Sir/Ma'am,

Pursuant to Regulations 30 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. Thursday, October 28, 2021, inter alia, has approved the following items:

1. Standalone Un-Audited Financial Results of the Company for the quarter & half year end on 30<sup>th</sup> September, 2021 along with Limited Review Report.

We further inform you that the Board Meeting commenced at 03:30 pm today and concluded at 05:00 pm.

Kindly take same on your records.

Thanking You,

For, **HKG LIMITED**

**MR. MEET PARESH SHAH**  
**DIRECTOR**  
**DIN: 08800947**

Encl:

1. Un-Audited Financial Results for the quarter and half year ended September 30, 2021
2. Limited Review Report



**Limited Review Report on the Unaudited Half Yearly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended**

**Review Report to  
The Board of Directors  
HKG Limited**

- 1) We have reviewed the accompanying statement of Unaudited Financial Results of **HKG Limited** (the "Company") for the Half Year ended 30 September 2021 (the "Statement").
- 2) This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report 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 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.
- 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 Accounting Standards ('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 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.
- 5) The comparative financial information of the Company for the half year ended 30 September 2020 and 31 March 2021 and corresponding year ended 31 March 2021 were reviewed / audited by the predecessor auditors who expressed an unmodified opinion on the financial information for the year ended 31 March 2021 including corresponding financial information for the half year ended 30 September 2020 on 03 June 2021.

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

PIYUSH  
AGARWAL

Digitally signed  
by PIYUSH  
AGARWAL

**Piyush Agarwal**  
Partner

Membership No. 135505

Place: Mumbai  
Dated: 28/10/2021  
UDIN: 21135505AAAADY2890

## HKG LIMITED

(Formerly known as Yogya Enterprises Limited)

CIN: L51909DL2010PLC208333

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

### Unaudited Financial Results for the Half Year ended 30 September 2021

( ₹ in Lakhs)

Sr. No.	PARTICULARS	Half Year Ended			Year Ended
		30 September 2021 (Unaudited)	30 September 2020 (Unaudited)	31 March 2021 (Audited)	31 March 2021 (Audited)
	<b>INCOME</b>				
1	Revenue From Operations	192.88	180.83	482.38	663.22
2	Other Income	0.07	-	-	-
3	<b>Total Revenue</b>	<b>192.95</b>	<b>180.83</b>	<b>482.38</b>	<b>663.22</b>
	<b>EXPENSES</b>				
a	Cost of Material Consumed	-	-	-	-
b	Purchase of stock in trade	90.58	173.13	447.76	620.89
c	Changes in Inventories Of Finished Goods	(19.53)	(14.93)	(53.68)	(68.61)
d	Employee Benefits Expenses	12.98	1.70	3.38	5.08
e	Finance Cost	0.09	-	0.01	0.01
f	Depreciation & Amortization Expenses	1.48	-	1.44	1.44
g	Other Expenses	23.39	2.12	15.97	18.09
	<b>Total Expenses</b>	<b>108.99</b>	<b>162.02</b>	<b>414.88</b>	<b>576.90</b>
5	Profit / (Loss) from exceptional Item & Tax,	83.96	18.81	67.50	86.31
6	Exceptional Item	-	-	-	-
	Prior Period Expense	-	-	-	-
7	<b>Profit / (Loss) from Operation before Tax,</b>	<b>83.96</b>	<b>18.81</b>	<b>67.50</b>	<b>86.31</b>
8	Tax Expenses				
a	Current	21.13	-	16.00	16.00
b	Deferred Tax	-	-	(0.51)	(0.51)
	<b>Total Tax</b>	<b>21.13</b>	<b>-</b>	<b>15.49</b>	<b>15.49</b>
9	<b>Profit / (Loss) from Continuing Operation (7-8)</b>	<b>62.83</b>	<b>18.81</b>	<b>52.02</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 after tax	-	-	-	-
14	<b>Profit / (Loss) from the period (9+13)</b>	<b>62.83</b>	<b>18.81</b>	<b>52.02</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>Comprehensive Profit / (Loss) and other Comprehensive income for the period</b>	<b>62.83</b>	<b>18.81</b>	<b>52.02</b>	<b>70.83</b>
	<b>Earnings Per share (Face value Rs 2)</b>				
a)	Basic (Rs)	0.36	0.11	0.30	0.40
b)	Diluted (Rs)	0.36	0.11	0.30	0.40



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**Statement of Unaudited Assets and Liabilities as on 30 September 2021**

(₹ in Lakhs)

PARTICULARS	As at 30 September 2021	As at 31 March 2021
<b>ASSETS</b>		
<b>Non-current Assets</b>		
(a) Property, Plant and Equipment	40.32	20.99
<b>Current Assets</b>		
(a) Inventories		
(b) Financial Assets	208.67	189.14
(i) Trade Receivable	10.73	0.18
(ii) Cash and Cash Equivalents	65.55	21.78
(iii) Other Financial Assets	58.75	50.19
(c) Other Current Assets	16.44	16.64
<b>Total Assets</b>	<b>400.47</b>	<b>298.92</b>
<b>EQUITIES AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share Capital	350.00	350.00
(b) Other Equity	(19.60)	(72.88)
<b>Total Equity</b>	<b>330.40</b>	<b>277.12</b>
<b>LIABILITIES</b>		
<b>Non-Current Liabilities</b>		
Borrowings	11.37	-
Deferred Tax Liabilities (Net)	-	-
<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	15.63	3.48
(ii) Other Current Financial Liabilities	8.89	-
(b) Other Current Liabilities	7.43	3.43
(c) Current Tax Liabilities (Net)	26.75	14.90
<b>TOTAL</b>	<b>400.47</b>	<b>298.92</b>

**Notes :**

- The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 28th October 2021.
- 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.
- The previous figures have been reclassified / regrouped whenever required to confirm with current periods.

For HKG Limited

Hardik Manoj Shah  
Director  
DIN : 06843854Place: Mumbai  
Date: 28/10/2021

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**Statement of Unaudited Cash Flows for the half year ended 30 September 2021**

( ₹ in Lakhs)

Particulars	Half Year Ended 30 September 2021	Half Year Ended 31 March 2021
<b>A. Cash flow from operating activities</b>		
<b>Net profit before exceptional items and income tax</b>	<b>83.96</b>	<b>86.31</b>
<b>Adjustments :</b>		
Depreciation and amortisation	1.48	1.44
Deferred Tax Asset	-	-
Other Income (Interest & Dividend)	-	-
Capital gain on Liquid fund	-	-
IPO Expense Write/off	-	-
<b>Operating Profit before working capital changes</b>	<b>85.44</b>	<b>87.76</b>
<b>Changes in working capital :</b>		
(Increase) / Decrease in Inventories	(19.53)	(68.61)
Decrease in Debtors	(10.55)	0.12
Decrease in Creditors	12.15	2.78
(Increase) / Decrease in Loans & Advances	(8.37)	9.83
Increase / ( Decrease ) in Current Liabilities	10.58	3.66
Increase / Decrease in Current Loans (Liabilities)	-	(2.91)
<b>Cash generated from operations</b>	<b>69.72</b>	<b>32.62</b>
Taxes	(9.28)	-
Cash flow before extraordinary items	60.44	32.62
<b>Net cash flow generated from/ (Used In) operating activities (A)</b>	<b>60.44</b>	<b>32.62</b>
<b>Cash Flow From Investing Activities</b>		
Purchase of Fixed Assets	(20.81)	(20.32)
Sale of Investment	-	-
Profit on Sale of Investment	-	-
Other Income (Interest & Dividend)	-	-
<b>Net Cash Flow Generated From Investing Activities (B)</b>	<b>(20.81)</b>	<b>(20.32)</b>
<b>Cash flow from Financing Activities</b>		
Increase in Share Capital	-	-
Expenditure of Capital Nature	(9.55)	-
Increase in Borrowings	13.68	-
Interest Payments	-	-
<b>Net Cash Generated From Financing Activities (C)</b>	<b>4.13</b>	<b>-</b>
<b>Net Increase In Cash &amp; Cash Equivalents (A+B+C)</b>	<b>43.77</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>65.55</b>	<b>21.78</b>

