



# SAHYOG MULTIBASE LIMITED

(FORMERLY SAHYOG CREDITS LIMITED)

House No. 9, Road No. 13, East Punjab Bagh, New Delhi-110026

CIN: L74110DL1992PLC116773

SML/BM/OUTCOME/8/2019

06.08.2019

The Manager  
Department of Listing Compliance  
BSE Limited  
Phiroze Jeejeebhoy Towers Dalal Street, Fort,  
Mumbai-400001

Scrip Code: 539660

**Sub: Outcome of the Board Meeting.**

Dear Sir,

This is to inform you that the meeting of the Board of Directors of the Company was held today i.e. 6<sup>th</sup> August 2019 at its registered office and *inter alia*, following decisions were taken thereat:

1. The Unaudited Financial Results for the first quarter ended 30th June, 2019 were approved and Limited Review Report thereon was taken on record. Copy of Financial Results and Limited Review Report is attached herewith for dissemination.
2. To Change name of the Company from Sahyog Multibase Limited to Best Agro Limited or any other similar name depending on the availability and subject to approval of Members, Stock Exchanges and approval from other authorities as may be necessary.
3. Appointment of M/s. Samarath M Surana & Co., Chartered Accountants (Registration No. 010295N) as the Statutory Auditors of the Company, subject to approval of Members, in place of M/s. Goyal Nagpal & Co., Chartered Accountants completing their term at the ensuing Annual General Meeting.

The meeting of Board of Directors commenced at 03:00 p.m. and concluded at 07.15 p.m.

Kindly place above on record.

Thanking You,

For Sahyog Multibase Limited

Himanshi Negi  
Himanshi Negi  
Company Secretary and Compliance Officer



Encl: a/a.

# SAHYOG MULTIBASE LIMITED

CIN - L74110DL1992PLC116773

REGD OFF. HOUSE NUMBER-09 ROAD NO-13, EAST PUNJABI BAGH - NEW DELHI -110026. PH NO: 011-40109311; EMAIL: -Sahyogcreditlimited@yahoo.com

Fig. in INR Lacs

## STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2019

Sr. No.	Particulars	Standalone		Standalone	
		Three Month Ended		Year Ended	
		30.06.2019 (Unaudited)	30.06.2018 (Unaudited)	31.03.2019 (Audited)	31.03.2019 (Audited)
I	Revenue from operations (Refer Note 1 and 2)	2,178.43	2,817.23	6,282.06	12,736.64
II	Other Income	501.99	135.98	-	399.35
III	Total Revenue (I+II)	2,680.42	2,953.21	6,282.06	13,175.99
IV	<b>Expenses:</b>				
	Cost of expenses	2,353.51	3,729.20	6,119.84	12,756.20
	Change in stock	371.97	(869.67)	59.63	160.76
	Employee Benefit Expense	6.48	10.83	10.16	42.75
	Financial Costs	33.45	29.49	28.20	141.58
	Depreciation and Amortization Expense	1.12	1.65	(0.91)	4.10
	Other Expenses	80.69	47.89	21.05	50.09
	Total Expenses	2,647.23	2,949.41	6,276.97	13,155.42
V	Profit before Exceptional and Extraordinary Items and Tax	33.20	3.80	5.09	20.57
VI	Exceptional items / Prior Period Income / (Expenses) (Refer note 1 and 6)	-	-	-	-
VII	Profit before Extraordinary Items and Tax	33.20	3.80	5.09	20.57
VIII	Extraordinary Items	-	-	-	-
IX	Profit before Tax	33.20	3.80	5.09	20.57
X	<b>TAX EXPENSE:</b>				
	(1) Current Tax	8.63	1.16	3.67	9.87
	(2) Deferred Tax	(16.60)	-	1.03	1.03
XI	Profit/(Loss) from the period from Continuing Operations	41.17	2.64	1.42	9.67
XII	Tax Expense of Discontinuing Operations	-	-	-	-
XIII	Profit/(Loss) from Discontinuing operations	-	-	-	-
XIV	Profit/(Loss) for the period	41.17	2.64	1.42	9.67
XV	Other comprehensive income/ expense				
	Remeasurement gain (loss) on financial instruments	927.29	-	252.70	75.33
	Re-measurement gains (losses) on equity Instruments	-144.66	-	488.78	11.75
	Income tax effect	782.63	-	163.92	(63.50)
	Tax relating to items that will not be reclassified to profit or loss	-	-	-	-
XVI	Total comprehensive income as per Ind AS	823.80	2.64	165.34	(53.91)
XVII	<b>Earning per Equity Share:</b>				
	(1) Basic	10.33	0.03	0.02	0.12
	(2) Diluted	10.33	0.09	0.02	0.12

Date : 06.08.2019.

Place : Delhi

### Notes:

- The Company has adopted Indian Accounting Standard (Ind AS) from April 1, 2017 with transition date being April 1, 2016 and accordingly Unaudited Financial results for the quarter and year ended June 30, 2019, are in compliance with the Ind AS prescribed under Section 133 of the Companies Act, 2013 read together with the 'Companies (Indian Accounting Standards) Rules, 2015' (as amended), and accordingly, erstwhile Indian Generally Accepted Accounting Principles (IGAAP) results for the quarter ended June 30, 2019, have been restated to make the results comparable. The format for Unaudited quarterly results as prescribed in SEBI's circular CIR/CFW/MD/LSR/2015 dated 30th November, 2015 has been modified to comply with requirements of SEBI's circular dated 5th July, 2016, Ind AS and schedule III (Revision II) to the companies Act, 2013 applicable to companies that are required to comply with Ind AS, accordingly results are published in modified formats.
- Figures of the previous periods are re-classified/re-arranged/re-grouped, wherever necessary, to correspond with the current period's classification/disclosure.
- Figures of the previous year of Segment Results are re-classified, wherever necessary, to correspond with the current period's classification/disclosure.
- Figures of the previous year of Segment Results are re-classified, wherever necessary, to correspond with the current period's classification/disclosure.
- This Statement is as per Regulation 23 of SEBI LODR Regulations, 2015.
- Financial Liability amounting to Rs 4,33,62,381/- has been recognised profit as per IND /AS 102.
- Status of the investors complaints - Pending at the beginning of quarter - Nil, complaints received and disposed-off during the quarter - Nil, pending at the end of the quarter - Nil.

For Sahyog Multibase Ltd.

Yashesh Gupta  
Managing Director





GOYAL NAGPAL & CO.  
CHARTERED ACCOUNTANTS  
OFFICE : 20 - A Street No. 6, Dheeraj Vihar, Karala NEW DELHI-110085  
OFFICE NO. 9811952775  
EMAIL : goyalnagpal01@gmail.com

UDIN: 19416004AAAACU6810

Dated: 06 August, 2019

Independent Auditor's report on Standalone Unaudited Quarterly 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 of M/s Sahyog Multibase Limited

We have reviewed the accompanying statement of unaudited standalone financial results of M/s Sahyog Multibase Limited ('the Company') for the quarter ended 30th June, 2019. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review of the statement, which has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), specified under section 133 of the Companies Act, 2013, SEBI Circular CIR/CFD/FAC/62/2016 dated 5 July, 2016, (hereinafter referred to as 'the SEBI Circular'), and other accounting principles generally accepted in India.

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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides 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 recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Companies Act, 2013, the SEBI Circular, and other accounting principles generally accepted in India, policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) including the manner in which it is to be disclosed, or that it contains any material misstatement.

For GOYAL NAGPAL & CO.  
Chartered Accountants  
FRN: 018289C

Virender Nagpal  
Partner  
M. No. 416004  
Place: New Delhi

