



7th
Annual Report
2016-17



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CORPORATE INFORMATION

<p><u>BOARD OF DIRECTORS</u> 1. Mr. Rajeev Gupta (Managing Director) 2. Mrs. Monica Gupta (Director) 3. Mr. Aditya Mehra (Independent Director) 4. Mr. Shyam Sunder Aggarwal (Independent Director)</p>	<p><u>PRINCIPAL BANKER</u> HDFC Bank Ltd Manak Vihar, Delhi-110092</p>
<p><u>AUDITORS</u> STRG & Associates 348, 1st Floor , Tarun Enclave PitamPura, Delhi-110088</p>	<p><u>REGISTRAR AND TRANSFER AGENTS</u> Bigshare Services Private Limited E-2&3, Ansa Industrial Estate, Mumbai, Maharashtra 400072</p>
<p><u>REGISTERED OFFICE</u> 203, Gupta Arcade, Shrestha Vihar Market, Delhi-110092</p>	<p><u>Website :www.yogya.co.in</u> <u>E-mail:md@yogya.co.in</u></p>
<p><u>SEVENTH ANNUAL GERENRAL MEETING</u> Date : 30 Sep, 2017 Time: 11.00 a.m. Venue: 203, Gupta Arcade, Shrestha Vihar Market, Delhi-110092</p>	<p><u>BOOK CLOSURE</u> Date: 28/09/2017 to 30/09/2017 (Both Days Inclusive)</p>

YOGYA ENTERPRISES LIMITED

Regd. off: 203, Gupta Arcade, Shrestha Vihar Market, New Delhi-110092

Ph. & Fax No. 011-43763300

Email ID: md@yogya.co.in

CIN: L51909DL2010PLC208333

Website: www.yogya.co.in

NOTICE

NOTICE is hereby given that the 7th Annual General Meeting of the members of **Yogya Enterprises Limited** will be held at the Registered office at 203, Gupta Arcade, Shrestha Vihar Market, New Delhi-110092 on **Saturday, the 30th day of September, 2017** at 11.00 a.m. to transact the following businesses:

ORDINARY BUSINESS

1. To receive, consider and adopt the Audited Balance Sheet as at 31st March, 2017, and Statement of Profit & Loss and Cash Flow Statement of the Company for the financial year ended 31st March, 2017 and the Reports of the Board and Auditors thereon.
2. To appoint a director in place of Ms. Monica Gupta (DIN: 01559355), who retires by rotation and being eligible offers herself for re-appointment.
3. Ratification of Appointment of Statutory Auditors:

To ratify the appointment of Statutory Auditors and in this regard to consider and if thought fit, to pass with or without modification, the following resolution as **ORDINARY RESOLUTION**:

“RESOLVED THAT appointment of M/s. STRG & Associates, Chartered Accountants (Firm Registration No. **014826N**) as Statutory Auditors of the Company as was made by the Shareholders at the Annual General Meeting of the Company held on 30th September, 2015 for a period of 5 years, be and is hereby ratified for the period of one year i.e from the conclusion of this Annual General Meeting till the conclusion of next Annual General meeting at a remuneration as may be fixed by the Board in its absolute discretion.”

RESOLVED FURTHER THAT to give effect to above resolution, the Board of Directors of the Company be and is hereby authorized for and on behalf of the Company to take all necessary steps and to do all such acts, deeds, matters and things which may deem necessary in this behalf.”

Regd. Office:

203, Gupta Arcade,
Shrestha Vihar Market
New Delhi-110092

Dated: 5th September, 2017

By Order of the Board
For **YOGYA ENTERPRISES LIMITED**

Sd/-

(RAJEEV GUPTA)

Managing Director

DIN .00603828

NOTES:

1. **A MEMBER ENTITLED TO ATTEND AND VOTE AT THE ANNUAL GENERAL MEETING (“THE MEETING”) IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE ON A POLL INSTEAD OF HIMSELF/HERSELF AND THE PROXY NEED NOT BE A MEMBER OF THE COMPANY. THE INSTRUMENT APPOINTING PROXY IN ORDER TO BE EFFECTIVE SHOULD BE DULY COMPLETED, STAMPED AND SIGNED AND MUST BE DEPOSITED AT THE REGISTERED OFFICE OF THE COMPANY NOT LESS THAN FORTY-EIGHT HOURS BEFORE COMMENCEMENT OF THE MEETING. A BLANK PROXY FORM (MGT-11) IS ENCLOSED**
2. As per Section 105 of the Companies Act, 2013 and relevant rules made there under, a person can act as proxy on behalf of members not exceeding fifty (50) and holding in the aggregate not more than ten percent (10%) of the total share capital of the company carrying voting rights. Further, a member holding more than ten percent (10%) of the total share capital of the Company carrying voting rights may appoint a single person as proxy and such person shall not act as proxy for any other person or shareholder
3. During the period beginning 24 hours before the time fixed for the commencement of the meeting and ending with the conclusion of the meeting, a member would be entitled to inspect the proxies lodged at any time during the business hours of the Company, provided that not less than three days of notice in writing is given to the Company.
4. **DETAILS OF THE DIRECTORS SEEKING APPOINTMENT/RE-APPOINTMENT AS REQUIRED UNDER PURSUANT TO REGULATION 36(3) SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AND SECRETARIAL STANDARD-2:**

Name	Ms. Monica Gupta
Designation	Non-Executive Non-Independent Director
Age	37 Years
Date of first appointment	15/11/2010
Qualification	B.A.
Experience & Profile	She holds Bachelor Degree in Arts from Delhi University. She is having 14 years of experience in Fabrics Industry, Marketing and Administration. She takes care of our Textile Division as well as Human Resource and Administration.
Directorship held in other Companies	Yogya Infrastructures Limited Excellent Securities Limited Yogya Infomedia Limited
Directorship held in Listed entities	NIL
Membership of Committees of the Board the Board (only Listed Entities)	1. Audit Committee 2. Nomination and Remuneration Committee

in which Chairmanship membership is held (includes only Audit Committee and Stakeholder Relationship Committee)	3. Stakeholder Grievance Committee
No. of Board Meeting attended during the year	11
Terms & Conditions of appointment/ re-appointment	Terms & Conditions of the Appointment will remain the same as of original appointment.
Numbers of shares held in the Company	174500
Past Remuneration	NIL
Relationship with other Directors	Wife of Mr. Rajeev Gupta, Managing Director

5. Corporate Members intending to send their authorized representative to attend the meeting are requested to send a certified copy of the Board Resolution authorizing their representative to attend and vote on their behalf at the Meeting.
6. In case of joint shareholder attending the meeting, only such joint holder who is higher in the order of names will be entitled to vote.
7. Members attending the meeting are requested to bring with them the Attendance Slip attached to the Annual Report duly filled in and signed and handover the same at the entrance of place of the meeting. Proxy/representative of a member should mark on the Attendance Slip as "Proxy" or "Representative" as the case may be.
8. Members who hold shares in dematerialized mode are requested to intimate any changes pertaining with their bank account details, ECS mandates, nominations, power of attorney, change of address/name etc. to their Depository Participant only and not to the Company's Registrar & Share Transfer Agent. Changes intimated to the Depository Participant will then be automatically

reflected in the Company's records which will help the Company and its Registrar & Share Transfer Agent to provide efficient and better service to the members.

9. Members holding shares in physical form are requested to intimate immediately to the Registrars & Share Transfer Agents of the Company, M/s Bigshare Services Pvt Ltd, E-2 & 3, Ansa Industrial Estate, Saki-Vihar Road, Sakinaka, Andheri(E), Mumbai – 400 072 quoting registered Folio No. (a) details of their bank account/change in bank account, if any, to enable the Company to print these details on the dividend warrants; and (b) change in their address, if any, with pin code number. The following information to be incorporated on the dividend warrants may be furnished:
 - I. Name of Sole/First joint holder and the folio number.
 - II. Particulars of Bank Account, viz.
 - III. Name of the Bank
 - IV. Name of the Branch
 - V. Complete address of the Bank with Pin Code number
 - VI. Bank Account Number allotted by the Bank and nature of the Account (Savings/Current etc.
10. Members desirous of having any information regarding accounts are requested to address their queries to the Manager (Finance) at the registered office of the Company at least seven days before the date of the meeting, so that the requisite information is made available at the meeting.
11. As an austerity measure, copies of the Annual Report will not be distributed at the Annual General Meeting. Members are requested to bring their copies to the meeting.
12. Members who have not registered their e-mail addresses so far are requested to register their e-mail address for receiving all communications including Annual Report, Notices, and Circulars etc. from the Company electronically.
13. In terms of Section 72 of the Companies Act, 2013, the shareholders of the Company may nominate a person on whom the shares held by him/them shall vest in the event of his/their death. Shareholders desirous of availing this facility may submit nomination in SH-13.
14. The Company has entered into agreements with CDSL and NSDL to offer depository services to the Shareholders. Shareholders can open account with any of the depository participant registered with CDSL and NSDL.
15. Members may also note that the Notice of the 7th Annual General Meeting and the Annual Report for 2016 will also be available on the Company's website www.yogya.co.in for their download. The physical copies of the aforesaid documents will also be available at the Company's Registered Office in New Delhi for inspection during normal business hours on working days. Even after registering for e-communication, members are entitled to receive such communication in physical form, upon making a request for the same, by post free of cost. For any communication, the shareholders may also send requests to the Company's investor email id: md@yogya.co.in.

Regd. Office:

203, Gupta Arcade,
Shrestha Vihar Market
New Delhi-110092
Dated: 5th September, 2017

By Order of the Board
For **YOGYA ENTERPRISES LIMITED**

Sd/-
(RAJEEV GUPTA)
Managing Director
DIN .00603828

BOARD'S REPORT

To the Members,
Yogya Enterprises Limited,

Your Directors are pleased to present their report on the affairs of the company for the Financial Year ended March 31, 2017.

FINANCIAL PERFORMANCE

(Audited)

(Amount in Rs.)

Particulars	Financial Year ended 31.03.2017	Financial Year ended 31.03.2016
Total Revenue	328,596,856	818,517,796
Profit before Interest, Tax & Depreciation	1,953,786	1,733,973
Less: Depreciation	13,03,419	1,040,128
Profit before Tax	650,367	693,845
Prior Period Expenses		
Income Tax for Previous Years	-	-
TDS W/O	-	-
Profit before Tax after Extraordinary Items	650,367	693,845
Less: Provision for Income Tax		
i) Current Tax	164,633	41,158
ii) Deferred Tax	(56012)	94,614
Net Profit/ (Loss)	541,746	558,073

KEY HIGHLIGHTS

During the period under consideration, the total Revenue for the year fell to **Rs. 32.85 Cr** in 2016-17 from **Rs. Rs 81.85 Cr** in 2015-16. The Net Profit for the year declined to Rs. 5.41 Lac in 2016-17 from Rs. 5.58 Lac in the previous year.

STATE OF COMPANY'S AFFAIR

The Company is engaged in the trading business. We are the registered dealer in Metals, IT Hardwares, Bullion and Fabrics . All three Trading heads are our Strategic Business Units and are headed by team of professionals. In year 2016-17 we have done a sales of more than Rs 32 Crores in current financial year we have a target sales of more than Rs 100 Crores.

DIVIDEND

In order to meet the additional working capital requirements of the Company, No Dividend has been declared.

TRANSFER TO RESERVES:

During the year under review, the company has transferred Rs. 5,41,746 to the General Reserve.

MATERIAL CHANGES AND COMMITMENTS AFFECTING FINANCIAL POSITION BETWEEN THE END OF THE FINANCIAL YEAR AND DATE OF REPORT

There are no material changes affecting the affairs of the company which have occurred between the end of the financial year on March 31,2017 of the company to which the financial statements relate and the date of this report.

LISTING OF SHARES:

The equity shares of Yogya Enterprises Ltd (Scrip Code: 539097) are listed and admitted to dealings on the SME Platform of BSE in the list of 'M' Group Securities w.e.f. 15.04.2015.

CHANGE IN THE NATURE OF BUSINESS

There is no change in the nature of the Business during the financial year under review.

NUMBER OF MEETINGS OF THE BOARD

During the year, the Board of Directors of the Company has met on the following dates, in compliance with the provisions of the Companies Act, 2013:

S No.	Date of meeting	Total No. of Directors on the Date of Meeting	No. of Directors attended	% of Attendance
1	08-04-2016	4	4	100%
2	13-05-2016	4	4	100%
3	23-05-2016	4	4	100%
4	26-05-2016	4	4	100%
5	02-08-2016	4	4	100%
6	03-09-2016	4	4	100%
7	15-10-2016	4	4	100%
8	11-11-2016	4	4	100%
9	15-11-2016	4	4	100%
10	20-02-2017	4	4	100%
11	28-03-2017	4	4	100%

SHARE CAPITAL

The Authorized Share Capital of the Company as on March 31, 2017 stands at Rs. 40,000,000/- divided into 4,000,000 equity shares of Rs. 10/- each. The Paid up Equity Share Capital as at March 31, 2017 stood at Rs. 35,000,000/- divided into 3,500,000 equity shares of Rs. 10/- each fully paid.

During the year under review, the Company has not issued shares with differential voting rights nor has granted any stock options or sweat equity. As on March 31, 2017, none of the Directors of the Company hold instruments convertible into equity shares of the Company

DIRECTORS AND OTHER KEY MANAGERIAL PERSONNEL

Your Company is managed and controlled by a Board comprising an optimum blend of Executives and Non-Executive Professional Directors. As on March 31, 2017. The Board of Directors consists of Five (4) Directors including one Managing Director, two(2) Non-executive Independent Directors, one Woman Director including CFO. All the Directors possess the requisite qualifications and experience in general corporate Management, finance, banking and other allied fields which enable them to contribute effectively to the Company in their

capacity as Directors of the Company.

CHANGES IN COMPOSITION OF BOARD.

There change in Composition of Directors during the financial year ended on March 31,2017 were made as per companies Act 2013,Ms. Monica Gupta retires at the ensuing Annual General Meeting and being eligible, offers herself for re-appointment. The Board recommends her re-appointment for approval of the members in the forthcoming Annual General Meeting.

KEY MANAGERIAL PERSONNEL

Mr. Tarun Kumar has resigned from the post of CFO w.e.f. April 08th, 2016.

Mr. Ankit Rastogi was appointed as a CFO (KMP as per section 203) of the Company with effect from 08th April 2016..

DECLARATION BY INDEPENDENT DIRECTORS

Independent directors had submitted their disclosure to the Board that they fulfill all the requirements as to qualify for their appointment as an Independent Director under the provisions of Section 149 read with Schedule IV of the Companies Act, 2013. The Board confirms that the independent directors meet the criteria as laid down under the Companies Act, 2013.

None of the Independent Director on the Board of the Company serve as an Independent Director in more than seven (7) Listed Companies nor holds the position of Whole time Director in any Listed Company. Independent Directors of the Company have been appointed in accordance with the applicable provisions of the Companies Act, 2013 ("Act") read with relevant rules.

DIRECTORS' RESPONSIBILITY STATEMENT

Your Directors confirm that:

- (a) in the preparation of the annual accounts, the applicable accounting standards had been followed and there is no material departures;
- (b) they had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit of the company for that period;
- (c) they had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- (d) they had prepared the annual accounts on a going concern basis;
- (e) they have laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and were operating effectively.
- (f) they had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

EXTRACT OF THE ANNUAL RETURN

The extracts of Annual Return in Form MGT-9 pursuant to the provisions of Section 92 read with Rule 12 of the Companies (Management and Administration) Rules, 2014 are attached as **Annexure 'A'** to this Report.

STATUTORY AUDITORS

M/s STRG & Associates, Chartered accountants, Statutory Auditors of the Company hold office till the conclusion of the ensuing Annual General Meeting. They have confirmed their eligibility to the effect that their re-appointment, if made, would be within the prescribed limits under the Act and that they are not disqualified for re-appointment. The Company has received their written consent and a certificate that they satisfy the criteria provided under Section 141 of the Act and that the appointment, if made, shall be in accordance with the applicable provisions of the Act and rules framed thereunder.

The Report given by M/s STRG & Associates, Statutory Auditors on the financial statement of the Company for the year ended 31st March, 2017 is part of the Annual Report.

Auditor's Report

Auditor's Report does not contain any observation(s)/qualification(s), hence does not call for any explanation.

During the year under review, the Auditors had not reported any matter under Section 143 (12) of the Act, therefore no detail is required to be disclosed under Section 134 (3)(ca) of the Act.

Secretarial Auditors

The Board had appointed **M/s SVR & Co., Company Secretaries** to carry out Secretarial Audit in accordance with the provisions of Section 204 of the Companies Act, 2013 and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, for the financial year ended March 31, 2017.

Secretarial Auditors' Report

There is no qualification, reservation or adverse remark or disclaimer made by the auditor in the report save and except disclaimer made by them in discharge of their professional obligation.

A copy of the Secretarial Audit Report is annexed herewith as **Annexure –B** and forms part of this report.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNING AND OUTGO

CONSERVATION OF ENERGY AND TECHNOLOGY ABSORPTION

(A) Conservation of energy:

- (i) Steps taken or impart on conservation of energy :-No such steps were required as the Company is not into any manufacturing activities.
- (ii) Steps taken by the company for utilizing alternate sources of energy:-No such steps were required as the Company is not into any manufacturing activities.
- (iii) Capital Investment on energy conservation equipments:-NIL

(B) Technology absorption

- (I) efforts made towards technology absorption:- As the Company is not using any borrowed technology no such steps are required.
- (II) benefit derived:-NA
- (III) In case of imported technology- N.A.
 - a) The detail of technology imported
 - b) The year of import
 - c) Whether the technology been fully absorbed
 - d) If not fully absorbed areas where absorption has not been taken place, and the reasons

thereof
(IV) Expenses incurred on R & D: NIL

FOREIGN EXCHANGE EARNINGS AND OUTGO

PARTICULARS	(Amount in Rs.)	
	CURRENT YEAR	PREVIOUS YEAR
Foreign Exchange Outgo	NIL	NIL
Foreign Exchange Earning	NIL	NIL

SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY’S OPERATIONS IN FUTURE

There are no significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company’s operations in future.

INTERNAL FINANCIAL CONTROL

The Board has adopted the policies and procedures for ensuring the orderly and efficient conduct of its business, including adherence to the Company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial disclosures.

The Company’s Internal Control Systems are commensurate with the nature of its business and the size and complexity of its operations. It comprises audit and compliance by internal audit checks by **M/s SP Jindal & Associates, Chartered Accountants**, as Internal Auditors of the Company.

The Internal Auditors independently evaluate the adequacy of internal controls and concurrently audit the financial transactions and review various business processes. Independence of the Internal Auditors and therefore compliance is ensured by the direct report of internal audit division and Internal Auditors to the Audit Committee of the Board.

RISK MANAGEMENT

Pursuant to Section 134(3)(n) of the Companies Act, 2013, the Company has developed and implement the Risk Management Policy for the Company including identification therein of elements of risk, if any, which is in the opinion of the Board may threaten the existence of the Company. These are discussed at the meeting of the Audit Committee and the Board of Directors of the Company.

At present the Company has not identified any element of risk which may threaten the existence of the Company.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186

The company has not made any investment and given guarantee under Sec 186 of the Companies Act, 2013

CORPORATE SOCIAL RESPONSIBILITY (CSR)

Pursuant to the provisions of Section 135 of the Companies Act, 2013, every company having network of rupees five hundred crore or more, or turnover of rupees one thousand crore or more or a net profit of rupees five crore or more during any financial year shall constitute a Corporate Social Responsibility Committee of the Board and shall formulate a Corporate Social Responsibility Policy. Your Company is not falling under the preview of said section during the year.

SUBSIDIARY, ASSOCIATE AND JOINT VENTURE COMPANIES

Your company does not have any unlisted/listed subsidiary company or Joint Ventures or any Associate Companies. Pursuant to the provisions of the Rule 8 of Companies (Accounts) Rules, 2014, a statement containing salient features of the financial statements of the Company's subsidiaries, associates and joint venture companies in Form AOC-1 is attached as **Annexure C**.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

During the year under review, the Company has not entered into any related party transaction falling under sub-section (1) of Section 188 of the Companies Act, 2013. Form for disclosure of particulars of contracts/arrangements as required under clause (h) of sub-section (3) of section 134 of the Act read with Rule 8(2) of the Companies (Accounts) Rules, 2014) is provided in the Board Report in the form AOC- 2 as **Annexure D**.

COMPOSITION OF COMMITTEES

Audit Committee

As per the provisions of Section 177 of the Companies Act, 2013 your Company has Constituted an Audit committee. The Audit Committee comprises of majority of the Independent Directors .All the members of the Committee have experience in financial matters. The details of the composition of the committee are set out in the following table:

S. No.	Name	Status	Designation
1	Mr. Aditya Mehra	Independent Director	Chairman
2	Mr. Shyam Sunder Aggarwal	Independent Director	Member
3	Ms. Monica Gupta	Non Executive and Non Independent Director	Member

Nomination and Remuneration Committee

Our Company has constituted a nomination and remuneration committee ("Nomination and Remuneration Committee"). The Nomination and Remuneration Committee was constituted vide resolution passed at the meeting of the Board of Directors held on 18th December, 2014. The committee currently comprises of three (3) Directors. Mr. Aditya Mehra is the Chairman of the remuneration committee. The details of the composition of the Committee are set out in the following table:

S. No.	Name	Status	Designation
1	Mr. Aditya Mehra	Independent Director	Chairman
2	Mr. Shyam Sunder Aggarwal	Independent Director	Member
3	Ms. Monica Gupta	Non Executive and Non Independent Director	Member

STAKEHOLDERS RELATIONSHIP COMMITTEE / INVESTORS GRIEVANCE COMMITTEE

Our Company has constituted a Stakeholders relationship Committee / investors grievance committee ("Stakeholders relationship committee / Investors Grievance Committee") to redress the complaints of the shareholders. The Stakeholders relationship Committee / Investors Grievance Committee was constituted vide resolution passed at the meeting of the Board of Directors held on 18th December, 2014. The committee currently comprises of three (3) Directors Mr. Aditya Mehra is the Chairman of the Stakeholders relationship

Committee / investor Grievance Committee.

S. No.	Name	Status	Designation
1	Mr. Aditya Mehra	Independent Director	Chairman
2	Mr. Shyam Sunder Aggarwal	Independent Director	Member
3	Ms. Monica Gupta	Non Executive and Non Independent Director	Member

POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION

The Company has formulated a policy known as Nomination and Remuneration Policy to govern the appointment and payment of remuneration to directors and KMPs. The said policy is available on website.

ESTABLISHMENT OF VIGIL MECHANISM FOR DIRECTORS AND EMPLOYEES

The Company has established a vigil mechanism for Directors and employees to report their genuine concerns, as approved by Board on recommendation of Audit Committee.

FORMAL ANNUAL EVALUATION

The Nomination and Remuneration Committee of the Company has formulated Evaluation Policy during the year, which was approved by the Board of Directors. The Policy provides for evaluation of the Board, the Committee of the Board and individual Directors, including the Chairman of the Board. The policy provides that evaluation of the performance of the Board as a whole, Board Committees and Directors shall be carried out on an annual basis.

CORPORATE GOVERNANCE

As per Regulation 15(2) of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, compliance with the Corporate Governance provisions as specified in regulation 17 to 27 and clause (b) to (i) of the sub-regulation (2) of regulation 46 and Para C, D, and E of Schedule V shall not apply to the company having paid up equity share capital not exceeding Rs. Ten Crore and net worth not exceeding Rs. Twenty Five Crore, as on the last day of the previous financial year. The Company is covered under the exception given under Regulation 15(2) of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, therefore Company is not required to comply with the said provisions.

DEPOSITS

Your Company has neither accepted nor any fixed deposits was outstanding as of the Balance Sheet date.

PARTICULARS OF EMPLOYEES

The statement containing particulars of employees as required under section 197(12) of the Companies Act, 2013 read with rule 5 of the Companies (Appointment of Managerial Personnel) Rules, 2014 is given in **Annexure-D** and forms part of this Report. In terms of Section 136(1) of the Companies Act, 2013, the Report and the Accounts are being sent to the Members excluding the aforesaid Annexure. Any Member interested in obtaining a copy of the Annexure may write to the Company Secretary at the Registered Office of the Company.

GENERAL DISCLOSURES

Your Directors state that no disclosure or reporting is required in respect of the following items as there were no transactions on these items during the year under review:

1. Details relating to deposits covered under Chapter V of the Act.
2. Issue of equity shares with differential rights as to dividend, voting or otherwise.
3. Issue of shares (including sweat equity shares/ ESOP) to employees of the Company under any scheme.
4. Neither the Managing Director nor the Whole-time Directors of the Company receive any remuneration or commission from any of its subsidiaries.
5. No significant or material orders were passed by the Regulators or Courts or Tribunals which impact the going concern status and Company's operations in future.

Your Directors further state that during the year under review, there were no cases filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

ACKNOWLEDGEMENTS

The Board of Directors acknowledges with gratitude the co-operation extended by the Company's Bankers and also appreciates the continued trust and confidence reposed by the Shareholders in the management. They also place on record their appreciation for the valuable contribution and whole hearted support extended by the Company's employees at all levels.

**By Order of the Board
For Yogya Enterprises Limited**

**Sd/-
(Rajeev Gupta)
Managing Director
DIN: 00603828
Residential Address:
203, Gupta Arcade,
Shrestha Vihar Market,
Delhi, 110092, Delhi, INDIA**

**Sd/-
(Monica Gupta)
Director
DIN: 01559355
Residential Address:
GOVERDHAN LAL ARORA,
C-19, EAST BALDEV PARK,
KRISHNA NAGAR, DELHI, 110051**

**Place: New Delhi
Date: 5th September, 2017**

FORM NO. MGT 9
EXTRACT OF ANNUAL RETURN
As on the financial year ended on 31.03.2017
Pursuant to Section 92 (3) of the Companies Act, 2013 and rule 12(1) of the Company (Management & Administration) Rules, 2014.
I. REGISTRATION & OTHER DETAILS:

1.	CIN	L51909DL2010PLC208333
2.	Registration Date	16/09/2010
3.	Name of the Company	YOGYA ENTERPRISES LIMITED
4.	Category/Sub-category of the Company	Category: Company Limited by Shares Sub-Category: Indian Non-Government Company
5.	Address of the Registered office & contact details	203, Gupta Arcade, Shrestha Vihar Market, Delhi-110092 Ph. No.: 011-43763300 Website: www.yogya.co.in E-mail: MD@YOGYA.CO.IN
6.	Whether listed company	Listed
7.	Name, Address & contact details of the Registrar & Transfer Agent, if any.	Bigshare Services Private Limited E2 Ansa Industrial Estate, Sakivihar Road, Sakinaka, Andheri East Mambai, Maharashtra-400072 Tel.: 022-40430200 Fax: 022-28475207 Email : ipo@bigshareonline.com Website: www.bigshareonline.com

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY (All the business activities contributing 10 % or more of the total turnover of the company shall be stated)

S. No.	Name and Description of main products / services	NIC Code of the Product/service	% to total turnover of the company
1	Wholesale trade of Computer hardware, Steel and Fabrics	46909	100
2			
3			

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES

S. No.	Name and Address of the Company	CIN/GLN	Holding/ Subsidiary/ Associate Company	% of Shares Held	Applicable Section
1	Excellent Securities Limited R/o 203, Gupta Arcade, Shrestha Vihar Market, New Delhi-110092	U74999DL2011PLC217594	SUBSIDIARY COMPANY	100%	2(87)

IV. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)

i) Category-wise Share Holding

Category of Shareholders	No. of Shares held at the beginning of the year[As on 31-March-2016]				No. of Shares held at the end of the year[As on 31-March-2017]				% Change during the year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
A. Promoters									
(1) Indian									
a) Individual/ HUF	1345500	0	1345500	38.44	1450000	0	1450000	41.43	2.99
b) Central Govt	0	0	0	0	0	0	0	0	0
c) State Govt(s)	0	0	0	0	0	0	0	0	0
d) Bodies Corp.	404500	0	404500	11.56	300000	0	300000	8.57	(2.99)
e) Banks / FI	0	0	0	0	0	0	0	0	0
f) Any other	0	0	0	0	0	0	0	0	0
Total shareholding of Promoter (A)	1750000	0	1750000	50.00	1750000	0	1750000	50.00	0
B. Public Shareholding									
1. Institutions									
a) Mutual Funds	0	0	0	0	0	0	0	0	0
b) Banks / FI	0	0	0	0	0	0	0	0	0
c) Central Govt	0	0	0	0	0	0	0	0	0
d) State Govt(s)	0	0	0	0	0	0	0	0	0
e) Venture Capital Funds	0	0	0	0	0	0	0	0	0
f) Insurance Companies	0	0	0	0	0	0	0	0	0
g) FIs	0	0	0	0	0	0	0	0	0
h) Foreign Venture Capital Funds	0	0	0	0	0	0	0	0	0
i) Others (specify)	0	0	0	0	0	0	0	0	0
Sub-total (B)(1):-	0	0	0	0	0	0	0	0	0
2. Non-Institutions									
a) Bodies Corp.									
i) Indian	632000	0	632000	18.06	308000	0	308000	8.80	(9.26)
ii) Overseas	0	0	0	0	0	0	0	0	0
b) Individuals									
i) Individual shareholders holding nominal share capital uptoRs. 1 lakh	152000	0	152000	4.34	232000	0	232000	6.63	2.29

ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh	646000	320000	966000	27.60	1157000	45000	1202000	34.34	6.74
c) Others (specify)	0	0	0	0	0	0	0	0	0
Non Resident Indians	0	0	0	0	0	0	0	0	0
Overseas Corporate Bodies	0	0	0	0	0	0	0	0	0
Foreign Nationals	0	0	0	0	0	0	0	0	0
Clearing Members	0	0	0	0	8000	0	8000	0.23	0.23
Trusts	0	0	0	0	0	0	0	0	0
Foreign Bodies - D R	0	0	0	0	0	0	0	0	0
Sub-total (B)(2):-	1430000	320000	1750000	50.00	1705000	45000	1750000	50.00	0
Total Public Shareholding (B)=(B)(1)+(B)(2)	1430000	320000	1750000	50.00	1705000	45000	1750000	50.00	0
C. Shares held by Custodian for GDRs & ADRs	0	0	0	0	0	0	0	0	0
Grand Total (A+B+C)	3180000	320000	3500000	100.00	3455000	45000	3500000	100	0

ii) Shareholding of Promoter-

SN	Shareholder's Name	Shareholding at the beginning of the year 01/04/2016			Shareholding at the end of the year 31/03/2017			% change in shareholding during the year
		No. of Shares	% of total Shares of the company	%of Shares Pledged / encumbered to total shares	No. of Shares	% of total Shares of the company	%of Shares Pledged / encumbered to total shares	
1	AARAV GUPTA	10000	0.2857	0	10000	0.2857	0	0
2	ARNNAV GUPTA	10000	0.2857	0	10000	0.2857	0	0
3	NARESH KUMAR GUPTA	20000	0.5714	0	20000	0.5714	0	0
4	RAMA RANI	20000	0.5714	0	20000	0.5714	0	0
5	RAJEEV GUPTA (HUF) .	25500	0.7286	0	25500	0.7286	0	0
6	Monica Gupta	70000	2	0	174500	4.9857	0	2.9857

7	Dhanu Consultants Private Limited	104500	2.9857	0	0	0	0	-2.9857
8	Dhanu Infrastructure Private Limited	300000	8.5714	0	300000	8.5714	0	0
9	RAJEEV GUPTA	1190000	34	0	1190000	34.0000	0	0
		1750000	50.00	0	1750000	50.00	0	0

iii) Change in Promoters' Shareholding (please specify, if there is no change)

SN	Particulars	Shareholding		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1.	Monica Gupta				
	At the beginning of the year	70000	2	70000	2
	Decrease in shareholding on 15.07.2016		2.9857		2.9857
	At the end of the year	174500	4.9857	174500	4.9857
2.	Dhanu Consultants Private Limited				
	At the beginning of the year	104500	2.9857	104500	2.9857
	Decrease in shareholding on 15.07.2016		-2.9857		-2.9857
	At the end of the year	0	0	0	0

**iv) Shareholding Pattern of top ten Shareholders:
(Other than Directors, Promoters and Holders of GDRs and ADRs):**

SN	For Each of the Top 10 Shareholders	Shareholding at the beginning of the year		Cumulative Shareholding during the Year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning of the year				
1	AMIT PAL YADAV	157000	4.49	157000	4.49
2	ELEVATE TRADING PRIVATE LIMITED.	176000	5.03	176000	5.03
3	YOGENDER SINGH	145000	4.14	145000	4.14
4	VINOD SINGH	0	0	0	0
5	YASHWANT KUMAR	110000	3.14	110000	3.14
6	RAM NIWAS GUPTA	0	0	0	0

7	JYOTI RAI	105000	3	105000	3
8	OPTO FABRICS PRIVATE LIMITED	104000	2.97	104000	2.97
9	ROBART	100000	2.86	100000	2.86
10	AMIT KUMAR	0	0	0	0
	TOTAL	1887000	25.63	1887000	25.63
	Decrease in shareholding of	1006000		1006000	
	At the end of the year				
1	AMIT PAL YADAV	317000	5.03	317000	5.03
2	ELEVATE TRADING PRIVATE LIMITED.	108000	3.09	108000	3.09
3	YOGENDER SINGH	145,000	4.14	145,000	4.14
4	VINOD SINGH	110000	3.14	110000	3.14
5	YASHWANT KUMAR	0	3.00	0	3.00
6	RAM NIWAS GUPTA	105000	3	105000	3
7	JYOTI RAI	0	0	0	0
8	OPTO FABRICS PRIVATE LIMITED	0	0	0	0
9	ROBART	0	0	0	0
10	AMIT KUMAR	96,000	2.74	96,000	2.74
	TOTAL	8,81,000	21.14	8,81,000	21.14

v) Shareholding of Directors and Key Managerial Personnel:

SN	Shareholding of each Directors and each Key Managerial Personnel	Shareholding at the beginning of the year		Cumulative Shareholding during the Year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning of the year				
	Directors				
1	Monica Gupta	70000	2	70000	2
2.	Aditya Mehra	0	0	0	0
3.	Shyam Sunder Aggarwal	0	0	0	0
	KMP				
4	Rajeev Gupta	1190000	34	1190000	34
5	Smriti Dubey	0	0	0	0
6	Tarun Kumar	0	0	0	0
7	Ankit Rastogi	0	0	0	0
	Date wise Increase / Decrease in Promoters	-	-	-	-

	Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.):				
	At the end of the year				
	Directors				
1	Monica Gupta	174500	4.9857	174500	4.9857
2.	Aditya Mehra	0	0	0	0
3.	Shyam Sunder Aggarwal	0	0	0	0
	KMP				
4	Rajeev Gupta	1190000	34.00	1190000	34.00
5	Smriti Dubey	0	0	0	0

V. INDEBTEDNESS

-Indebtedness of the Company including interest outstanding/accrued but not due for payment.

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount	3,86,221	NIL	NIL	3,86,221
ii) Interest due but not paid	NIL	NIL	NIL	NIL
iii) Interest accrued but not due	NIL	NIL	NIL	NIL
Total (i+ii+iii)	3,86,221	NIL	NIL	3,86,221
Change in Indebtedness during the financial year				
* Addition	87465	NIL	NIL	87465
* Reduction	-	NIL	NIL	-
Net Change	87465	NIL	NIL	87465
Indebtedness at the end of the financial year				
i) Principal Amount	298757	NIL	NIL	298757
ii) Interest due but not paid	NIL	NIL	NIL	NIL
iii) Interest accrued but not due	NIL	NIL	NIL	NIL
Total (i+ii+iii)	298757	NIL	NIL	298757

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL-

A. Remuneration to Managing Director, Whole-time Directors and/or Manager:

SN.	Particulars of Remuneration	Name of MD/WTD/ Manager	Total Amount (in lacs)
		Mr. Rajeev Gupta (Managing Director)	
1	Gross salary		
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	3,00,000/-	3,00,000/-
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	NIL	NIL
	(c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961	NIL	NIL
2	Stock Option	NIL	NIL
3	Sweat Equity	NIL	
4	Commission - as % of profit - others, specify...	NIL	
5	Others, please specify	NIL	
	Total (A)	3,00,000/-	3,00,000/-

B. Remuneration to other directors

SN.	Particulars of Remuneration	Name of Directors	Total Amount
1	Independent Directors		NIL
		NIL	
	Fee for attending board committee meetings	NIL	NIL
	Commission	NIL	NIL
	Others, please specify	NIL	NIL
	Total (1)	NIL	NIL
2	Other Non-Executive Directors		
	Fee for attending board committee meetings	NIL	NIL
	Commission	NIL	NIL

Others, please specify	NIL	NIL
Total (2)	NIL	NIL
Total (B)=(1+2)	NIL	NIL
Total Managerial Remuneration (A+B)	3,00,000/-	3,00,000/-

C. Remuneration to Key Managerial Personnel other Than MD/Manager/WTD

SN	Particulars of Remuneration	Key Managerial Personnel				
		CS			CFO	Total
		Smriti Dubey			Ankit Rastogi	
1	Gross salary					
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	247903.4/-			34000 /-	281903/-
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	NIL	NIL	NIL	NIL	NIL
	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	NIL	NIL	NIL	NIL	NIL
2	Stock Option	NIL	NIL	NIL	NIL	NIL
3	Sweat Equity	NIL	NIL	NIL	NIL	NIL
4	Commission	NIL	NIL	NIL	NIL	NIL
	- as % of profit					
	Others, specify...	NIL	NIL	NIL	NIL	NIL
5	Others, please specify	NIL	NIL	NIL	NIL	NIL
	Total	247903.4/-			34000 */-	281903/-

*Salary drawn for the Part of the year.

VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES:

Type	Section of the Companies Act	Brief Description	Details of Penalty / Punishment/ Compounding fees imposed	Authority [RD / NCLT/ COURT]	Appeal made, if any (give Details)
A. COMPANY					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-

B. DIRECTORS					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-
C. OTHER OFFICERS IN DEFAULT					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-

Order of the Board
For Yogya Enterprises Limited

Sd/-
(Rajeev Gupta)
Managing Director
DIN: 00603828
Residential Address:
203, Gupta Arcade,
ShresthVihar Market,
Delhi, 110092, Delhi, INDIA

Sd/-
(Monica Gupta)
Director
DIN: 01559355
Residential Address:
GOVERDHAN LAL ARORA,
C-19,EAST BALDEV PARK,
KRISHNA NAGAR, DELHI, 110051

Place: New Delhi
Date: 5th September, 2017

Form No. MR-3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED 31.03.2017

Pursuant to section 204(1) of the Companies Act, 2013 and rule No.9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,

The Members,

YOGYA ENTERPRISES LIMITED**203, GUPTA ARCADE SHRESTHA VIHAR MARKET****DELHI 110092**

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **YOGYA ENTERPRISES LIMITED**. (hereinafter called the company). Secretarial Audit was conducted in a manner that provided me/us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on our verification of the **YOGYA ENTERPRISES LIMITED** books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, We hereby report that in our opinion, the company has, during the audit period covering the financial year ended on **31.03.2017** complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by **YOGYA ENTERPRISES LIMITED** ("the Company") for the financial year ended on **31.03.2017** according to the provisions of:

- i. The Companies Act, 2013 (the Act) and the rules made thereunder;
- ii. The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;
- iii. The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
- iv. Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;
- v. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-

- a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 1992;
- c) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- d) The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999;- **Not Applicable as the Company has not granted any Options to its employees during the financial year under review.**
- e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008;- **Not Applicable as the Company has not issued any debt securities during the financial year under review.**
- f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;- **Not Applicable as the Company is not registered as Registrars to an Issue and Share Transfer Agents during the financial year under review.**
- g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009;- **Not Applicable as the Company has not get delisted its equity shares from any stock exchange during the financial year under review.**
- h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998;- **Not Applicable as the Company has not bought back any of its securities during the financial year under review.**

We have also examined compliance with the applicable clauses of the following:

- (i) Secretarial Standards issued by The Institute of Company Secretaries of India.
- (ii) The Listing Agreements entered into by the Company with Bombay Stock Exchange (s) (SME).

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above.

This report is to be read with our letter of even date which is annexed as '**Annexure –A–1**' and form an integral part of this report.

We further report that

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the

Act.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

Majority decision is carried through while the dissenting members' views are captured and recorded as part of the minutes.

We further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

For SVR & Co.
Company Secretaries

Sd/-
CS. Shivam Rastogi
(Partner)
ACS: 39199
C.P. No.: 14600
Place: Delhi
Date : 25.08.2017

To,

The Members,

YOGYA ENTERPRISES LIMITED

203, GUPTA ARCADE SHRESTHA VIHAR MARKET

DELHI 110092

1. Maintenance of Secretarial records is the responsibility of the Management of the Company. Our responsibility is to express an opinion on these Secretarial records based on our audit.
2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verifications were done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.
3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the company.
4. Where ever required, we have obtained the Management representation about the compliance of Laws, Rules and Regulations and happening of events etc.
5. The compliance of the Provisions of Corporate and other applicable Laws, Rules, Regulations, standards is the responsibility of the Management. Our examination was limited to the verification of procedures on test basis.
6. The Secretarial Audit Report is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the Management has conducted the affairs of the Company.

For SVR & Co.

Company Secretaries

Sd/-

CS. Shivam Rastogi

(Partner)

ACS: 39199

C.P. No.: 14600

Place: Delhi

Date : 25.08.2017

ANNEXURE "C"

Form AOC-1

(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)

Statement containing salient features of the financial statement of subsidiaries/associate companies/joint ventures

Part "A": Subsidiaries

(Information in respect of each subsidiary to be presented with amounts in Rs.)
Company does not have a ny subsidiary/ associate companies/ joint ventures.

Sl. No.	Particulars	Details
1.	Name of the subsidiary	Excellent Securities Limited
2.	Reporting period for the subsidiary concerned, if different from the holding company's reporting period	NA
3.	Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries	NA
4.	Share capital	5,00,000
5.	Reserves & surplus	58,786
6.	Total assets	602,736
7.	Total Liabilities	602,736
8.	Investments	NA
9.	Turnover	339,337
10.	Profit before taxation	13,577
11.	Provision for taxation	-
12.	Profit after taxation	21,111
13.	Proposed Dividend	NA
14.	% of shareholding	100%

Notes: The following information shall be furnished at the end of the statement:

1. Names of subsidiaries which are yet to commence operations
2. Names of subsidiaries which have been liquidated or sold during the year.

Part “B”: Associates and Joint Ventures

Statement pursuant to Section 129 (3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures

Name of associates/Joint Ventures	
1. Latest audited Balance Sheet Date	
2. Shares of Associate/Joint Ventures held by the company on the year end	
No.	
Amount of Investment in Associates/Joint Venture	N.A
Extend of Holding%	
3. Description of how there is significant influence	
4. Reason why the associate/joint venture is not consolidated	
5. Net worth attributable to shareholding as per latest audited Balance Sheet	N.A
6. Profit/Loss for the year	
i. Considered in Consolidation	
ii. Not Considered in Consolidation	

1. Names of associates or joint ventures which are yet to commence operations.
2. Names of associates or joint ventures which have been liquidated or sold during the year.

Note: This Form is to be certified in the same manner in which the Balance Sheet is to be certified.

By Order of the Board
For Yogya Enterprises Limited

Sd/-
(Rajeev Gupta)
Managing Director
DIN: 00603828
Residential Address:
203, Gupta Arcade,
Shrestha Vihar Market,
Delhi, 110092, Delhi, INDIA

Sd/-
(Monica Gupta)
Director
DIN: 01559355
Residential Address:
GOVERDHAN LAL ARORA,
C-19, EAST BALDEV PARK,
KRISHNA NAGAR, DELHI, 110051

Place: New Delhi
Date: 5th September, 2017

ANNEXURE "D"

Form No. AOC-2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto.

During the year under review, the Company has not entered into any related party transaction falling under sub-section (1) of Section 188 of the Companies Act, 2013

1. Details of contracts or arrangements or transactions not at arm's length basis: N.A

(a) Name(s) of the related party and nature of relationship

(b) Nature of contracts/arrangements/transactions

(c) Duration of the contracts / arrangements/transactions

(d) Salient terms of the contracts or arrangements or transactions including the value, if any

(e) Justification for entering into such contracts or arrangements or transactions

(f) Date(s) of approval by the Board

(g) Amount paid as advances, if any:

(h) Date on which the special resolution was passed in general meeting as required under first proviso to section 188

2. Details of material contracts or arrangement or transactions at arm's length basis: N.A

(a) Name(s) of the related party and nature of relationship

(b) Nature of contracts/arrangements/transactions

(c) Duration of the contracts / arrangements/transactions

(d) Salient terms of the contracts or arrangements or transactions including the value, if any:

(e) Date(s) of approval by the Board, if any:

(f) Amount paid as advances, if any:

By Order of the Board
For Yogya Enterprises Limited

Sd/-
(Rajeev Gupta)
Managing Director
DIN: 00603828
Residential Address:
203, Gupta Arcade,
ShresthVihar Market,
Delhi, 110092, Delhi, INDIA

Sd/-
(Monica Gupta)
Director
DIN: 01559355
Residential Address:
GOVERDHAN LAL ARORA,
C-19,EAST BALDEV PARK,
KRISHNA NAGAR, DELHI, 110051

Place: New Delhi

Date: 5th September, 2017

ANNEXURE "E"

PARTICULARS OF EMPLOYEES

Information required with respect to Section 197(12) of the Companies Act, 2013 Read With Rule 5(1) Of The Companies (Appointment And Remuneration Of Managerial Personnel) Rules, 2014

- (i) The ratio of the remuneration of each Director to the median remuneration of the employees of the Company for the financial year under review

Name of Director/ KMP	Remuneration (In Rs.)	Ratio of Directors Remuneration to Median Remuneration	Percentage Increase in Remuneration
Rajiv Gupta (Managing Director)	300000	8.82:1	Nil
Monica Gupta(Director)	Nil	Nil	Nil
Shyam Sunder Aggarwal (Director)	Nil	Nil	Nil
Aditya Mehra (Director)	Nil	Nil	Nil
Ankit Rastogi (CFO)	34000	1:1	Nil

- (ii) The Median Remuneration of Employees is Rs. 34000.
 (iii) The Company has 11 Employees on the rolls of Company as on 31st March, 2017 out of which 5 are Permanent Employees.
 (iv) During the Year 2016-17, there was no increase in the salary of Employees.
 (v) Affirmation that the remuneration is as per the remuneration policy of the Company.

The Company affirms that the remuneration is as per the remuneration policy of the Company.

Information required with respect to Section 197(12) of the Companies Act, 2013 Read With Rule 5(2) Of The Companies (Appointment And Remuneration Of Managerial Personnel) Rules, 2014

None of the employee drawn remuneration more than of Rs. 1 Crore 2 Lakh per annum or Rs. 8.50 Lakh per month if any part of the year. Hence the provision of Section 197(12) of the Companies Act, 2013 read with Rule 5(2) of The Companies (Appointment And Remuneration Of Managerial Personnel) Rules, 2014 are not applicable for the period under review.

By Order of the Board
For Yogya Enterprises Limited

Sd/-
(Rajeev Gupta)
Managing Director
DIN: 00603828
Residential Address:
203, Gupta Arcade,
ShresthVihar Market,
Delhi, 110092, Delhi, INDIA

Sd/-
(Monica Gupta)
Director
DIN: 01559355
Residential Address:
GOVERDHAN LAL ARORA,
C-19, EAST BALDEV PARK,
KRISHNA NAGAR, DELHI, 11005

Place : New Delhi
Date: 5th September, 2017

ANNEXURE- "F"

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

INDUSTRY OVERVIEW

The Computer Hardware and Steel Market has grown steadily over the last few years while it slowed down during the global economic recession but is likely to grow at a faster rate compared to the growth rate of past three years. The value of world's computer hardware wholesale market is expected to grow at a faster rate compared to the growth rate of past three years.

The Global fabrics industry overview suggests drastic technological changes resulting in increased quantity and quality of fabrics and a decrease in overhead and labor costs. New innovations in fabric manufacturing are fast changing the face of the industry. Due to globalization and liberalization, the fabric makers in one country face competition not only from domestic but also from international manufacturers. China has come to dominate the global textile scenario, followed by Turkey, India, US, and other countries.

OVERVIEW OF THE INDIAN TEXTILE AND APPAREL INDUSTRY

Indian textiles and apparels have a history of fine craftsmanship and global appeal. Cotton, Silk, and denim from India are highly popular abroad and with the upsurge in Indian design talent, Indian apparel too has found success in the fashion centers of the world. The Indian Textile and apparel Industry is one of the largest in the world with an enormous raw material and manufacturing base. The present domestic textile industry is estimated at US\$ 33.23 billion and unstitched garments comprise US\$ 8.307 billion. The Industry is a significant contributor to the economy, both in terms of its domestic share and exports. It accounts for a phenomenal 14 percent of total Industrial production, contributes to nearly 30 percent of the total exports and employs around 45 million people.

OPPORTUNITIES&THREATS

Opportunities

Just as past advances provided opportunities to the IT hardware industry, new advances in computer technology continue to provide new opportunities for savvy small business entrepreneurs. The rise of tablet PCs and smartphones, for example, creates the potential to serve new markets, increasing the revenue. The textile industry records an annual growth of around 6-8%. More number of emerging malls and retail industries are providing opportunities to industry's segments like handicrafts and apparels.

Yogya Enterprises Limited creates opportunities for small businesses to secure long-term, high-volume sale contracts with company who view their service reliability as a major competitive advantage.

Threats

The Biggest Challenge before the Company is that it is facing stiff competition both in computer hardware business and fabric business segments. In the computer trading segment, there are a number of well established players in the market. The Company faces competition from both the organized and unorganized sector in the segment, e-retail as well as from already established branded e-retailers. In fabric segment Company face the competition from other existing traders and manufacturers of fabrics. Many of Our Competitor has substantially large capital base and resource and offer broader range products.

COMPANY OUTLOOK

Future outlook for the company is good.

RISK MANAGEMENT

The Risk Management policies of the Company ensure that all the moveable and immovable assets of the Company are adequately covered. The same are renewed by the Board from time to time. Besides the Company is prone to usual risks of the business like change in demand, any change in export policy of the Government, international agreements on trade and tariffs etc.

INTERNAL CONTROL SYSTEM

The Company has developed an internal control system and procedures to ensure efficient conduct of business and security of its assets. Management Information system has been developed through which production performance and financial dealings are monitored by management on regular basis.

FINANCIAL PERFORMANCE WITH RESPECT TO OPERATIONAL PERFORMANCE

The Total Standalone Revenue for the year has fallen from Rs. 81.77 Cr. to Rs. 32.76 Cr. The financial statements have been prepared in compliance with the requirements of the Companies Act, 2013 and relevant Accounting Standards.

PROFITS

The Company's profit before tax is marginally reduced from Rs. 693845 in the previous year to Rs.650367 in the current year.

EARNING PER SHARE(EPS)

The Company recorded an EPS of Rs. 0.15 in Financial Year 2016-17 as compared to 0.16 in Financial Year 2015-16.

DIVIDEND

In order to meet the additional working capital requirements of the Company, No Dividend has been declared.

HUMAN RESOURCES

The Company believes that the workers are the backbone of the Company. It is providing an opportunity to all the employees to utilize their full potential and grow in the organization. The Company always considers its human resources as valuable asset and is committed towards their development for continuous growth. Focus on training to enhance the skill-sets of employees in line with the business and market requirements continued throughout the year. The employee relations have continued to be harmonious throughout the year. As on 31.03.2017 The total number of employees was Eight (9).

INDEPENDENT AUDITOR'S REPORT

To the Members of **Yogya Enterprises Limited**

Report on the Standalone Financial Statements

We have audited the accompanying standalone financial statements of **Yogya Enterprises Limited** ('the Company'), which comprises the Balance Sheet as at **31st March, 2017**, the statement of Profit and Loss and the Cash Flow Statement of the company for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Standalone financial Statements

The Company's Board of Directors are responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ('the Act') with respect to preparation and presentation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rule, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these standalone financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) In the case of the balance sheet, of the state of affairs of the Company as at **31st March 2017**; and
- b) In the case of statement of profit and loss, of the profit for the year ended on that date.
- c) In the case of the cash flow statement, of the cash flows for the year ended on that date.

Emphasis of Matters

We draw attention to following matters in the notes to the financial statements:

- a) As certified by the management and relied upon by us in the matter that no lawsuit filed against the company.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ('the order') issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the **Annexure A**, a statement on the matters specified in paragraphs 3 and 4 of the Order.
2. As required by section 143(3) of the Act, we report that:
 - a) we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - b) in our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;
 - c) the Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account;
 - d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards referred to in section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;
 - e) On the basis of written representations received from the directors as on 31st March, 2017, taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2017, from being appointed as a director section 164(2) of the act;
 - f) With respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls, refer to our separate report in "**Annexure B**", and
 - g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanation given to us:
 - i) the Company does not have any pending litigation which would impact its financial position in its financial statements.
 - ii) the Company did not have any Long –term contracts including derivative contracts for which there were any material foreseeable losses.

- iii) the company was not required to transfer any amounts to the Investor Education and Protection Fund, hence no amounts has been transferred by the company.
- iv) The Company has provided Requisite disclosure in its financial statements as to holding as well as dealings in the Specified Bank Notes during the period from 8 November ,2016 to 30 December,2016 and these are in accordance with the books of accounts maintained by company. Refer Note 15A to the financial statement.

**For STRG & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 014826N**

**Sd/-
CA Rakesh Gupta
Partner
M.No.: 094040
Place : New Delhi
Date : 15.05.2017**

Annexure - A to the Auditors' Report

The Annexure referred to in our report to the members of M/s Yogya Enterprises Limited ("the Company") on the standalone financial statements for the year Ended on 31st March, 2017, we report that:

1. a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.

b) The fixed assets have been physically verified by the management during the year and no material discrepancies were noticed on such verification. In our opinion, the frequency of verification of the fixed assets is reasonable having regard to the size of the Company and the nature of its assets.

c) According to the information and explanations given to us and on the basis of our examination of the records of the company, the title deeds of immovable properties are held in the name of the company.
2. The management has conducted physical verification of inventory at reasonable intervals during the year, no material discrepancies between physical inventory and book records were noticed on physical verification.
3. The Company has not granted any loan, secured or unsecured to companies, firms or other parties covered in the register maintained under Section 189 of the Act. Accordingly, the provisions of clauses 3(iii)(a) and 3(iii)(b) of the Order are not applicable.
4. In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and 186 of the Act, with respect to the loans and investments made.
5. The Company has not accepted any deposits within the meaning of Sections 73 to 76 of the Act and the Companies (Acceptance of Deposits) Rules, 2014 (as amended).
6. In our opinion, the Central Government has not specified maintenance of cost records under sub-section (1) of Section 148 of the Act, in respect of Company's products/ services.
7. (a) According to the information and explanations given to us and based on our examination of the records of the Company, the Company is generally regular in depositing undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales-tax, wealth tax, service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues, as applicable, with the appropriate authorities. Further, no undisputed amounts payable in respect thereof were outstanding at the year-end for a period of more than six months from the date they become payable.

(b) There are no dues in respect of income-tax, sales-tax, wealth tax, service tax, duty of customs, duty of excise, value added tax and cess that have not been deposited with the appropriate authorities on account of any dispute.
8. In our opinion, the Company has not defaulted in repayment of dues to any financial institution or a bank or to debenture-holders during the year.
9. The Company did not raise any money by way of initial public offer or further public offer.
10. According to the information and application given to us, no fraud on or by the Company by its officers or employees has been noticed or reported during the period covered by our audit.

11. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has paid / provided for managerial remuneration in accordance with the requisite approvals mandated by the provisions of Section 197 read with Schedule V to the Act.
12. In our opinion and according to the information and explanations given to us, the Company is not a nidhi company. Accordingly, paragraph 3(xii) of the Order is not applicable.
13. According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
14. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year.
15. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable.
16. The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

**For STRG & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 014826N**

Sd/-

**CA Rakesh Gupta
Partner
M.No.: 094040**

**Place : New Delhi
Date : 15.05.2017**

Annexure - B to the Auditors' Report

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **Yogya Enterprises Limited** ("the Company") as of 31 March 2017 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2017, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

**For STRG & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 014826N**

Sd/-

**CA Rakesh Gupta
Partner
M. No.: 094040
Place: New Delhi
Date: 15.05.2017**

BALANCE SHEET AS AT 31ST MARCH 2017
(All amounts are in Indian Rupees)

PARTICULARS	NOTE	As at 31.03.2017	As at 31.03.2016
I. EQUITIES & LIABILITIES			
<u>SHAREHOLDERS FUND</u>			
Share Capital	2	35,000,000	35,000,000
Reserves & Surplus	3	6,760,012	6,218,266
<u>NON CURRENT LIABILITIES</u>			
Long Tem Borrowings	4	177,821	265,286
Deferred Tax Liability	5	107,055	163,067
<u>CURRENT LIABILITIES</u>			
Short Term Borrowings	6	120,936	120,936
Trade Payable	7	12,056,031	9,928,009
Other Current Liabilities	8	43,165	12,409
Short Term Provisions	9	363,254	257,718
TOTAL		54,628,274	51,965,691
II. ASSETS			
<u>NON CURRENT ASSETS</u>			
Fixed Assets			
-Tangible Assets	10	3,479,935	4,684,506
Non Current Investments	11	15,385,000	1,585,000
Long Term Loans & Advances		-	-
Other Non Current Assets		-	-
<u>CURRENT ASSETS</u>			
Current Investments	12	-	8,783,403
Inventories	13	20,569,433	20,805,568
Trade Recievable	14	6,929,287	11,021,547
Cash & Cash Equivalents	15	4,628,087	1,274,609
Short Term Loans & Advances	16	1,290,000	1,276,006
Other Current Assets	17	2,346,532	2,535,053

TOTAL		54,628,274	51,965,691
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Significant Accounting Policies &
Notes to Accounts

1 to 24

*As per our Audit Report of even
date attached*

**FOR STRG & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN : 014826N**

For and on behalf of the Board of Directors of
YOGYA ENTERPRISES LTD

Sd/-

Sd/-

**ANKIT RASTOGI
(C.F.O.)
PAN :
AHGPR9068N**

**SMRITI DUBEY
(COMPANY
SECRETARY)
PAN : BJTPD6016L**

Sd/-

**CA. RAKESH GUPTA
(PARTNER)
M.NO. 094040**

Sd/-

RAJEEV GUPTA

Sd/-

MONICA GUPTA

**Place : NEW DELHI
Date : 15.05.2017**

**(MANAGING DIRECTOR)
DIN : 00603828**

**(DIRECTOR)
DIN : 01559355**

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH 2017

(All amounts are in Indian Rupees)

PARTICULARS	NOTE	For the year Ended 31.03.2017	For the year Ended 31.03.2016
<u>INCOME</u>			
Revenue From Operations	18	327,693,549	817,759,741
Other Income	19	903,307	758,055
Total Revenue		328,596,856	818,517,796
<u>EXPENSES</u>			
Changes in Inventories Of Finished Goods	20	236,135	(8,248,963)
Purchase of stock in trade	21	323,075,655	820,583,294
Employee Benefits Expenses	22	1,440,794	1,616,651
Finance Cost	23	99,759	135,831
Depreciation & Amortization Expenses	10	1,303,419	1,040,128
Other Expenses	24	1,790,727	2,697,010
Total Expenses		327,946,488	817,823,951
Profit Before Tax		650,367	693,845
<u>Prior Period Expense</u>			
Income Tax for Previous Years		-	-
TDS W/O		-	-
Profit before Tax after Extraordinary Items		650,367	693,845
<u>Tax Expenses</u>			
Current Tax		164,633	41,158
Deferred Tax		(56,012)	94,614

Profit after Tax	541,746	558,072
Earning Per Equity Share:		
Basic & Diluted EPS	0.15	0.16

Significant Accounting Policies & Notes to Accounts

1 to 24

As per our Audit Report of even date attached
FOR STRG & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN : 014826N

For and on behalf of the Board of Directors of
YOGYA ENTERPRISES LIMITED

Sd/-
ANKIT RASTOGI

(C.F.O.)
PAN : AHGPR9068N

Sd/-
SMRITI DUBEY
(COMPANY
SECRETARY)
PAN : BJTPD6016L

Sd/-
CA. RAKESH GUPTA
(PARTNER)
M.NO. 094040

Place : NEW DELHI
Date : 15.05.2017

Sd/-
RAJEEV GUPTA
(MANAGING DIRECTOR)
DIN : 00603828

Sd/-
MONICA GUPTA
(DIRECTOR)
DIN : 01559355

Yogya Enterprises Limited
Regd office : 203, Gupta Arcade Shrestha, vihar Market, Delhi-110092

CASH FLOW STATEMENT
FOR THE PERIOD APRIL 01, 2016 TO MARCH 31, 2017

S.No	Particulars	Amount (Rs.)		Amount (Rs.)	
I.	CASH FLOW FROM OPERATING ACTIVITIES	As at 31.03.2017		As at 31.03.2016	
	Net Profit after Tax		541,746		558,072
	Provision For Income Tax	<u>164,633</u>		<u>41,158</u>	
	Profit Before Tax		706,379		599,231
	Depreciation	1,303,419		1,040,128	
	Deferred Tax Asset	(56,012)		94,614	
	Interest Paid	54,809		84,531	
	Capital gain on Liquid fund	(879,064)		(588,279)	
	Dividend income	(14,827)		(154,025)	
	Interest Received	(9,416)	398,909	(10,651)	466,318
	Operating Profit before Working Capital Changes		1,105,289		1,065,549
	Adjustments for:				
	Increase/(Decrease) in Other Current Liabilities & Provisions	(28,341)		(254,632)	
	Increase / (Decrease) in trade payables	2,128,022		(6,690,006)	
	Increase / (Decrease) in Inventories	236,135		(8,248,962)	
	(Increase)/Decrease in Receivables	4,092,260		11,854,342	

	(Increase)/Decrease in Other Current Assets	188,521		(1,439,405)	
	Proceeds from Repayment of Short Term Loans & Advances	(13,994)		2,793,994	
	Proceeds from Short Term Borrowings	-	6,602,603	(1,435,799)	(3,420,468)
	Cash Generated from Operations		7,707,891		(2,354,919)
	Income Tax Paid			-	-
	Interest Paid		21,339		74,460
	Net Cash flow Generated from Operating Activities (A)		7,686,552		(2,429,379)
II.	CASH FLOW FROM INVESTING ACTIVITIES			-	-
	Interest Received	9,416		10,651	-
	Capital gain on Liquid fund	879,064		588,279	-
	Dividend income	14,827		154,025	-
	Purchase of Fixed Assets & Investments	(5,115,445)	(4,212,138)	(13,010,360)	(12,257,405)
	Net Cash Flow Generated from Investing Activities (B)		(4,212,138)		(12,257,405)
III.	CASH FLOW FROM FINANCING ACTIVITIES			-	-
	Issue Of share Capital	-		15,000,000	-
	Interest on car Loan	(33,470)		(10,072)	-
	Proceedings of Long Term Borrowing	(87,466)	(120,936)	151,110	15,141,038
	Net Cash Generated from Financing Activities (C)		(120,936)		15,141,038

IV.	Net increase in Cash & Cash Equivalents (A - B - C)		3,353,478		454,254
	Cash and Cash equivalents as on April 1,2016		1,274,609		820,355
	Cash and Cash equivalents as on March 31,2017		4,628,087		1,274,609
V.	Cash & Cash equivalents as stated in Balance Sheet				
	Cash in Hand		99,563		530,345
	Cash at Bank		4,528,524		744,263
	Cash & Cash equivalents as stated in Balance Sheet		4,628,087		1,274,609

Significant Accounting Policies & Notes to Accounts refer to above form an Integral Part of our financial statements

As per our Audit Report of even date attached

**FOR STRG & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN : 014826N**

*For and on behalf of the Board of Directors of
YOGYA ENTERPRISES
LIMITED*

Sd/-
ANKIT RASTOGI

(C.F.O.)
PAN : AHGPR9068N

Sd/-
SMRITI DUBEY
(COMPANY
SECRETARY)
PAN : BJTPD6016L

Sd/-
CA. RAKESH GUPTA
(PARTNER)
M.NO. 094040

Place : NEW DELHI
Date : 15.05.2017

Sd/-
RAJEEV GUPTA
(MANAGING DIRECTOR)
DIN : 00603828

Sd/-
MONICA GUPTA
(DIRECTOR)
DIN : 01559355

NOTES FORMING PART OF BALANCE SHEET FOR THE YEAR ENDED 31st,
MARCH 2017

Particulars	(Amount in Rs.) As at 31.03.2017	(Amount in Rs.) As at 31.03.2016
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Note-2

Share Capital

Authorised Share Capital

4000000 Equity Shares @ Rs. 10/- Each	40,000,000	40,000,000
	40,000,000	40,000,000

Issued, Subscribed & Paid-Up Share Capital

3500000 Equity Shares @ Rs. 10/- Each (Previous Year 2500000 Equity Shares @ Rs. 10/- Each)	35,000,000	35,000,000
	35,000,000	35,000,000

**Details Of Shareholders Holding More Than
5% Shares**

Name Of Shareholder	No. of shares	%age held	%age held
Rajeev Gupta	1,190,000	34.00%	34.00%
Yogya Infrastructures Limited (formerly known as Dhanu Infrastructure Private Limited)	300,000	9.00%	9.00%

Reconciliation of the no. of shares outstanding is set out below:

	No. of shares	No. of shares
Equity Shares At The Beginning Of The Year	3,500,000	2,500,000
Add: Share Issued	-	1,000,000
Less: Buyback of Shares	-	-
Equity Shares At The End Of The Year	3,500,000	3,500,000

Note-3

Reserves & Surplus

Profit & Loss Account

As Per Last Balance Sheet	6,218,266	660,194
Add: Profit For The Year	541,746	558,072
Total	6,760,012	1,218,266

Add : Securities Premium	-	5,000,000
Total	6,760,012	6,218,266

Note-4
Long Term Borrowings

Car Loan	177,821	265,286
Total	177,821	265,286

Note-6
Short Term Borrowings

Car loan	120,936	120,936
Bank- Overdraft	-	-
Total	120,936	120,936

Note-7
Trade Payables

Creditors	12,056,031	9,928,009
Total	12,056,031	9,928,009

Note-8
Other Current Liabilities

Duties & Taxes		
-TDS Payable	24,625	8,824
-Service Tax Payable	-	3,585
-VAT Payable	18,540	-
Total	43,165	12,409

Note-9
Short Term Provisions

Provision for Tax	164,633	41,158
Expense Payable	198,621	216,560
Total	363,254	257,718

Note-11
Non Current Investment

<u>Quoted</u>	-	-
<u>Unquoted</u>		

-Office (Lease Hold)	1,000,000	1,000,000
-Investment in subsidiary Exellent Securities Limited	585,000	585,000
Dynamic Bond Fund	4,000,000	-
Liquid Fund Investment	2,800,000	-
Progressive Fine Lease Pvt Ltd	5,000,000	-
BSL Opportunities Fund	2,000,000	-
TOTAL	15,385,000	1,585,000

Note-12

Current Investments

Liquid Fund Investment		8,783,403
Total	-	8,783,403

Note-13

Inventories

Stock in Trade	20,569,433	20,805,568
Total	20,569,433	20,805,568

Note-14

Trade Receivables

(Unsecured and considered good, unless otherwise stated)

Other trade receivables outstanding less than 6 months	6,929,287	11,021,547
Total	6,929,287	11,021,547

Note-15

Cash & Cash Equivalents

Cash in Hand	99,563	530,345
Bank Balances with scheduled banks		
-on current accounts	4,401,487	626,642
Fixed Deposits	127,037	117,621
Total	4,628,087	1,274,609

Note-15A

Specified bank notes disclosure (SBN's)

During the year, the Company had specified bank notes or other denomination note as defined in the

MCA notification G.S.R. 308(E) dated March 31, 2017 on the details of Specified Bank Notes (SBN) held and transacted during the period from November 8, 2016 to December, 30 2016, the denomination wise SBNs and other notes as per the notification is given below:

Particulars	SBNs	ODNs	Total
Closing cash on hand as on 08 Nov 2016	-	70,024	70,024
(+) Non Permitted Receipts -	-	-	-
(+) Permitted Receipts -	-	14,000	14,000
(-) Permitted Payments	-	11,777	11,777
(-) Amounts Deposited in Banks	-	-	-
Closing cash on hand as on 30 Dec 2016	-	72,247	72,247

Note-16

Short Term Loans And Advances

Advance to Staff	1,030,000	1,183,000
NGLC Realtech Private Limited	260,000	-
Advance to Supplier	-	-
Rajeev Gupta	-	93,006
Total	1,290,000	1,276,006

Note-17

Other Current Assets

IPO Expenditure	962,918	1,283,891
F & O Margin	68,426	-
TDS Receivable	-	1,162
Mat Credit	65,188	-
Advances receivable in cash or kind	1,100,000	1,100,000
Deposits - BSE Limited	150,000	150,000
TOTAL	2,346,532	2,535,053

NOTES FORMING PART OF PROFIT & LOSS FOR THE YEAR ENDED 31st, MARCH 2017

Particulars	(Amount in Rs.) For the year Ended 31.03.2017	(Amount in Rs.) For the year Ended 31.03.2016
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Note-18

Revenue From Operations

Sales	327,693,549	817,759,741
Other operating revenues	-	-
Total	327,693,549	817,759,741

Note-19

Other Income

Bank Interest	-	-
Interest on FDR	9,416	10,651
Capital Gain on Liquid Fund	879,064	588,279
Dividend income	14,827	154,025
Other Income	-	5,100
Total	903,307	758,055

NOTE-20

CHANGE IN INVENTORY OF FINISHED GOODS

Opening Stock	20,805,568	12,556,605
Less: Closing Stock	20,569,433	20,805,568
	236,135	(8,248,963)

Note- 21

Purchase of Stock

Purchases	323,075,655	820,583,294
	323,075,655	820,583,294

Note-22

Employee Benefits Expenses

Salaries, Wages and Bonus	1,440,794	1,616,651
Total	1,440,794	1,616,651

Note-23

Finance Costs

Bank Interest	21,339	74,460
Bank Charges	44,950	51,300
Interest on Car Loan	33,470	10,072
Total	99,759	135,831

Note-24

Other Expenses

Admission Charges Depository	-	-
Annual Listing Fees	31,125	28,090

Auditor's Remuneration		88,550	80,150
Advertisement Expenses	3,859		-
Business Promotion Expenses		-	39,002
Car Insurance		26,742	32,944
Car Maintenance		38,691	13,658
Commission		-	4,788
Consultancy Expenses		190,999	506,007
Courier Expenses	3,813		-
Delay Payment Charges		-	-
Depository Charges		20,610	35,025
IPO Expenses		320,973	320,973
Electricity		69,980	106,910
Fuel Exp		46,164	85,339
Future and Option Loss		222,078	218,792
Interest on Income Tax		10,410	10,190
Income Tax Demand		96,720	
Interest on TDS	551		1,940
Interest on VAT		-	-
Interest on Service Tax	182		442
Legal Expense	8,150		4,000
Loan Processing Charges		-	500
Mailing Expenses		-	787
Market Maker Charges		122,687	121,447
Misc. Expenses		-	967
Office Maintenance		146,740	68,357
Printing and Stationary	9,660		16,390
Rent		65,000	180,000
ROC Fees		12,600	32,925
Repair & Maintenance Expenses Computer		19,780	-
RTA Expenses		27,615	40,090
Share Trading Charges		20,512	17,157
Short and Excess	(1,171)	(64)	
Software Expenses		45,779	66,248
Telephone Expenses		77,474	89,393
Travelling Expenses		64,455	105,183
Transportation Expenses		-	440,905
Website Charges		-	28,475
Total		1,790,727	2,697,010

NOTE-10
Details of Fixed Assets as on
31.03.2017

PARTICULARS	GROSS BLOCK				DEPRECIATION			NET BLOCK	
	AS AT 01-04-2016	ADDITIONS	DEDUCTION	AS AT 31-03-2017	UP TO 01-04-2016	DURING THE YEAR	TOTAL	AS AT 31-03-2017	AS AT 31-03-2016
Car	1,743,953	-	-	1,743,953	801,603	294,296	1,095,899	648,054	942,350
Computers	3,394,391	55,950	-	3,450,341	1,368,441	797,027	2,165,468	1,284,873	2,025,950
Machinery & equipment	112,409	-	-	112,409	15,276	17,581	32,857	79,552	97,133
Furniture & Fittings	164,466	-	-	164,466	14,303	38,877	53,180	111,286	150,163
Electrical Fittings	50,376	-	-	50,376	6,424	7,955	14,379	35,997	43,952
Mobile Phone	87,500	-	-	87,500	11,810	13,700	25,510	61,990	75,690
Building	1,378,609	-	-	1,378,609	29,343	128,180	157,523	1,221,086	1,349,266
Epbax	-	37,900	-	37,900	-	4,352	4,352	33,548	-
Paper Shredders Machine	-	4,998	-	4,998	-	1,450	1,450	3,548	-
TOTAL	6,931,704	98,848	-	7,030,552	2,247,198	1,303,419	3,550,617	3,479,935	4,684,506

INDEPENDENT AUDITOR'S REPORT ON CONSOLIDATED FINANCIAL STATEMENTS

To the Members of **Yogya Enterprises Limited**

Report on the Consolidated Financial Statements

We have audited the accompanying consolidated financial statements of **M/s Yogya Enterprises Limited** ('the Holding Company'), and **M/s Excellent Securities Limited**, its subsidiary (collectively referred to as 'the Company' or 'the Group') comprising the consolidated balance sheet as **at 31st March, 2017**, the consolidated statement of Profit and Loss and the consolidated Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information (hereinafter referred to as 'the consolidated financial statements').

Management's Responsibility for the Consolidated financial Statements

The Holding Company's Board of Directors are responsible for the preparation of the consolidated financial statements in terms of requirements of the Companies Act, 2013 ('the Act') that give a true and fair view of the consolidated financial position, consolidated financial performance and consolidated cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rule, 2014. The Board of Directors of the Company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial statements by the Directors of the Holding Company, as aforesaid.

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. While conducting the audit, we have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend

on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Holding Company's preparation of the consolidated financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by Holding Company's Board of Directors, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the consolidated financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) In the case of the consolidated balance sheet, of the consolidated state of affairs of the Company as at **31st March 2017**; and
- b) In the case of consolidated statement of profit and loss, of the consolidated profit for the year ended on that date,
- c) In the case of the consolidated cash flow statement, of the consolidated cash flows for the year ended on that date.

Emphasis of Matters

We draw attention to following matters in the notes to the consolidated financial statements:

- d) As certified by the management and relied upon by us in the matter that no lawsuit filed against the company.

Report on Other Legal and Regulatory Requirements

3. As required by section 143(3) of the Act, we report that:
 - h) we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit of the aforesaid consolidated financial statements;
 - i) in our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept so far as appears from our examination of those books;

- j) the Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss and the Consolidated Cash Flow Statement dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements;
- k) In our opinion, the aforesaid consolidated financial statements comply with the Accounting Standards referred to in section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;
- l) On the basis of written representations received from the directors of Holding Company as on 31st March, 2017, taken on record by the Board of Directors of the holding company and the report of the statutory auditors of its subsidiary company, none of the directors is disqualified as on 31st March 2017, from being appointed as a director section 164(2) of the act;
- m) With respect to the adequacy of the internal financial controls over financial reporting of the Group and the operating effectiveness of such controls, refer to our separate report in “**Annexure A**”, and
- n) With respect to the other matters to be included in the Auditor’s Report in accordance with Rule 11 of the companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanation given to us:
 - v) the Group does not have any pending litigation which would impact its financial position in its consolidated financial statements.
 - vi) the Group did not have any Long –term contracts including derivative contracts for which there were any material foreseeable losses.
 - vii) the company was not required to transfer any amounts to the Investor Education and Protection Fund, hence no amounts has been transferred by the company.
 - viii) The Company has provided Requisite disclosure in its financial statements as to holding as well as dealings in the Specified Bank Notes during the period from 8 November, 2016 to 30 December,2016 and these are in accordance with the books of accounts maintained by company . Refer Note 14A to the financial statement.

For STRG & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 014826N

Sd/-
CA Rakesh Gupta
Partner
M.No.: 094040
Place : New Delhi
Date : 15.05.2017

Annexure “A” to the Auditors’ Report

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (“the Act”)

In conjunction with our audit of the consolidated financial statements of the Company as of and for the year ended 31st March 2017, we have audited the internal financial controls over financial reporting of M/s Yogya Enterprises Limited (‘the Holding Company’) and M/s Excellent Securities Limited, its subsidiary company, as of that date.

Management’s Responsibility for Internal Financial Controls

The Respective Board of Directors of the Holding Company and its subsidiary company are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India (‘ICAI’). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors’ Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the “Guidance Note”) and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Holding Company and its Subsidiary Company have, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2017, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For STRG & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 014826N
Sd/-
CA Rakesh Gupta
Partner
M. No.: 094040
Place: New Delhi
Date: 15.05.2017

CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH 2017

(All amounts are in Indian Rupees)

PARTICULARS	NOTE	As at 31.03.2017	As at 31.03.2016
I. EQUITIES & LIABILITIES			
<u>SHAREHOLDERS FUND</u>			
Share Capital	2	35,000,000	35,000,000
Reserves & Surplus	3	6,723,952	6,161,096
Capital Reserve on Consolidation		9,845	9,845
<u>NON CURRENT LIABILITIES</u>			
Long Tem Borrowings	4	177,821	265,286
Deferred Tax Liability		115,449	193,051
<u>CURRENT LIABILITIES</u>			
Short Term Borrowings	5	120,936	120,936
Trade Payable	6	12,056,031	9,928,009
Other Current Liabilities	7	43,165	12,409
Short Term Provisions	8	398,810	280,900
TOTAL		54,646,010	51,971,532
II. ASSETS			
<u>NON CURRENT ASSETS</u>			
Fixed Assets	9	3,623,792	5,073,273
Non Current Investments	10	15,535,000	1,000,000
Long Term Loans & Advances		-	-
Other Non Current Assets		-	-
<u>CURRENT ASSETS</u>			
Current Investments	11	-	8,783,403
Inventories	12	19,984,433	20,805,568
Trade Recievable	13	6,929,287	11,021,547
Cash & Cash Equivalents	14	4,650,546	1,342,478
Short Term Loans & Advances	15	1,290,000	1,276,006

Other Current Assets	16	2,632,952	2,669,258
TOTAL		54,646,010	51,971,532

Significant Accounting Policies &
Notes to Accounts

1 to 23

*As per our Audit Report of even date
attached*

**FOR STRG & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN : 014826N**

*For and on behalf of the Board of Directors of
YOGYA ENTERPRISES LIMITED*

Sd/-
ANKIT RASTOGI

(C.F.O.)
PAN : AHGPR9068N

Sd/-
SMRITI DUBEY
(COMPANY
SECRETARY)
PAN : BJTPD6016L

Sd/-
CA. RAKESH GUPTA
(PARTNER)
M.NO. 094040

Place : NEW DELHI
Date : 15.05.2017

Sd/-
RAJEEV GUPTA
(MANAGING DIRECTOR)
DIN : 00603828

Sd/-
MONICA GUPTA
(DIRECTOR)
DIN : 01559355

CONSOLIDATED STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH 2017
(All amounts are in Indian Rupees)

PARTICULARS	NOTE	For the year Ended 31.03.2017	For the year Ended 31.03.2016
INCOME			
Revenue From Operations	17	327,693,549	817,759,741
Other Income	18	1,242,644	1,078,355
Total Revenue		328,936,193	818,838,096
EXPENSES			
Changes in Inventories Of Finished Goods	19	236,135	(8,248,963)
Purchase of stock in trade	20	323,075,655	820,583,294
Employee Benefits Expenses	21	1,440,794	1,747,151
Finance Cost	22	99,759	135,831
Depreciation & Amortization Expenses	9	1,548,329	1,067,619
Other Expenses	23	1,871,578	2,891,724
Total Expenses		328,272,249	818,176,656
Profit Before Tax		663,944	661,440
Prior Period Expense			
Income Tax for Previous Years		-	-
TDS W/O		-	-
Profit before Tax after Extraoridinary Items		663,944	661,440
<u>Tax Expenses</u>			
Current Tax		178,689	34,982
Deferred Tax		(77,602)	125,556
Profit after Tax		562,857	500,902
Earning Per Equity Share:			
Basic & Diluted EPS			

		0.16	0.16
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Significant Accounting Policies & Notes to
Accounts

1 to 23

*As per our Audit Report of even date
attached*

**FOR STRG & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN : 014826N**

For and on behalf of the Board of Directors of
YOGYA ENTERPRISES LIMITED

**Sd/-
ANKIT RASTOGI
(C.F.O)
PAN : AHGPR9068N**

**Sd/-
SMRITI DUBEY
(COMPANY
SECRETARY)
PAN : BJTPD6016L**

**Sd/-
CA. RAKESH GUPTA
(PARTNER)
M.NO. 094040**

**Place : NEW DELHI
Date : 15.05.2017**

**Sd/-
RAJEEV GUPTA
(MANAGING DIRECTOR)
DIN : 00603828**

**Sd/-
MONICA GUPTA
(DIRECTOR)
DIN : 01559355**

Yogya Enterprises Limited
Regd office : 203, Gupta Arcade Shrestha, vihar Market, Delhi-110092

CASH FLOW STATEMENT
FOR THE PERIOD APRIL 01, 2016 TO MARCH 31, 2017

Sr. No.	Particulars	Amount (Rs.)		Amount (Rs.)	
I.	CASH FLOW FROM OPERATING ACTIVITIES	As at 31.03.2017		As at 31.03.2016	
	Net Profit after Tax		562,857		500,902
	Provision For Income Tax	<u>178,689</u>		<u>34,982</u>	
	Profit Before Tax		741,546		535,885
	Depreciation	1,548,329		1,067,619	
	Deferred Tax Asset	(77,602)		124,598	
	Interest Paid	54,809		84,531	
	Income From Liquid Fund	(879,064)		(588,279)	
	Interest Received			-	
	Dividend income	(14,827)		(154,025)	
	Interest Received	(9,416)	622,229	(10,651)	523,793
	Adjustments(if any)				-
	Operating Profit before Working Capital Changes		1,363,774		1,059,678
	Adjustments for:				
	Increase/(Decrease) in Other Current Liabilities & Provisions	(30,023)		(225,274)	
	Increase / (Decrease) in trade payables	2,128,022		(6,690,006)	
	Increase / (Decrease) in Inventories	821,135		(8,248,962)	
	(Increase)/Decrease in Receivables	4,092,260		11,854,342	

	(Increase)/Decrease in Other Current Assets	36,306		(1,573,610)	
	Proceeds from Repayment of Short Term Loans & Advances	(13,994)		2,793,994	
	Proceeds from Short Term Borrowings	-	7,033,706	(1,435,799)	(3,525,315)
	Cash Generated from Operations		8,397,480		(2,465,637)
	Income Tax Paid				-
	Interest Paid		21,339		74,460
	Net Cash flow Generated from Operating Activities (A)		8,376,141		(2,540,097)
II.	CASH FLOW FROM INVESTING ACTIVITIES				
	Capital Reserve			9,845	-
	Interest Received	9,416		10,651	-
	Income From Liquid fund	879,064		588,279	-
	Dividend income	14,827		154,025	-
	Purchase of Fixed Assets & Investments	(5,850,445)	(4,947,138)	(12,841,618)	(12,078,818)
	Net Cash Flow Generated from Investing Activities (B)		(4,947,138)		(12,078,818)
III.	CASH FLOW FROM FINANCING ACTIVITIES				
	Issue Of share Capital	-		15,000,000	-
	Interest paid on car	(33,470)		(10,072)	-
	Proceedings of Long Term Borrowing	(87,465)	(120,935)	<u>151,110</u>	15,141,038
	Net Cash Generated from Financing Activities (C)		(120,935)		15,141,038

IV.	Net increase in Cash & Cash Equivalents (A - B - C)		3,308,068		522,123
	Cash and Cash equivalents as on April 1,2016		1,342,477		820,355
	Cash and Cash equivalents as on March 31,2017		4,650,545		1,342,478
V.	Cash & Cash equivalents as stated in Balance Sheet				
	Cash in Hand		100,009		531,591
	Cash at Bank		4,550,537		810,887
	Cash & Cash equivalents as stated in Balance Sheet		4,650,546		1,342,478

Significant Accounting Policies & Notes to Accounts refer to above form an Integral Part of our financial statements

As per our Audit Report of even date attached
FOR STRG & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN : 014826N

For and on behalf of the Board of Directors of
YOGYA ENTERPRISES LIMITED

Sd/-
ANKIT RASTOGI
(C.F.O.)
PAN : AHGPR9068N

Sd/-
SMRITI DUBEY
(COMPANY SECRETARY)
PAN : BJTPD6016L

Sd/-
CA. RAKESH GUPTA
(PARTNER)
M.NO. 094040

Place : NEW DELHI
Date : 15.05.2017

Sd/-
RAJEEV GUPTA
(MANAGING DIRECTOR)
DIN : 00603828

Sd/-
MONICA GUPTA
(DIRECTOR)
DIN : 01559355

NOTES FORMING PART OF CONS. BALANCE SHEET FOR THE YEAR ENDED 31st, MARCH 2017

Particulars	(Amount in Rs.) As at 31.03.2017	(Amount in Rs.) As at 31.03.2016
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Note-2

Share Capital

Authorised Share Capital

4000000 Equity Shares @ Rs. 10/- Each (Previous Year 1050000 Equity Shares @ Rs. 10/- Each)	41,000,000	40,000,000
--	------------	------------

	41,000,000	40,000,000
--	-------------------	-------------------

Issued, Subscribed & Paid-Up Share Capital

3500000 Equity Shares @ Rs. 10/- Each (Previous Year 2500000 Equity Shares @ Rs. 10/- Each)	35,500,000	35,000,000
--	------------	------------

	3,500,000	
--	-----------	--

	35,500,000	35,000,000
--	-------------------	-------------------

Details Of Shareholders Holding More Than 5% Shares

Name Of Shareholder	No. of shares	as at 31.03.2017 %age held	as at 31.03.2016 %age held
Rajeev Gupta	1,190,000	34.00%	34.00%
Dhanu Infrastructure Private Limited	300,000	9.00%	9.00%

Reconciliation of the no. of shares outstanding is set out below:

	No. of shares	No. of shares
Equity Shares At The Beginning Of The Year	3,500,000	2,500,000
Add: Share Issued	1,040,000	1,000,000
Less: Buyback Of Shares	-	-
Equity Shares At The End Of The Year	4,540,000	3,500,000

* Shareholders holding less than 5% shares in current year are not named here.

Note-3

Reserves & Surplus

Profit & Loss Account

As Per Last Balance Sheet	6,161,096	660,194
Add; Securities Premium	-	5,000,000

Add: Profit For The Year	562,857	500,902
Total	6,723,952	6,161,096

Note-4
Long Term Borrowings

Car Loan	177,821	265,286
Total	177,821	265,286

Note-5
Short Term Borrowings

Car loan	120,936	120,936
Bank- Overdraft	-	-
Total	120,936	120,936

Note-6
Trade Payables

Creditors	12,056,031	9,928,009
Total	12,056,031	9,928,009

Note-7
Other Current Liabilities

Duties & Taxes	-	-
TDS Payable	24,625	8,824
Service Tax Payable		3,585
Vat Payable	18,540	
Total	43,165	12,409

Note-8
Short Term Provisions

Provision for Tax	178,689	52,890
Expense Payable	220,121	228,010
Total	398,810	280,900

Note-10
Non Current Investment

Office (Lease Hold)	1,000,000	1,000,000
Investment in subsidiaries	585,000	-

Dynamic Bond Fund	4,000,000	
Liquid Fund Investment	2,800,000	
Progressive Fine Lease Pvt Ltd	5,000,000	
BSL Opportunities Fund	2,000,000	
Birla Sunlife - Liquid Fund	150,000	
TOTAL	15,535,000	1,000,000

Note-11
Current Investments

Liquid Fund Investment	-	8,783,403
Total	-	8,783,403

Note-12
Inventories

Stock in Trade	19,984,433	20,805,568
Total	19,984,433	20,805,568

Note-13
Trade Receivables

(Unsecured and considered good, unless otherwise stated)

Other trade receivables outstanding less than 6 months

	6,929,287	11,021,547
Total	6,929,287	11,021,547

Note-14
Cash & Cash Equivalents

Cash in Hand	100,009	531,591
Bank Balances with scheduled banks		
-on current accounts	4,423,500	693,266
FD with Central Bank	127,037	117,621
Bank- Overdraft	-	
Total	4,650,546	1,342,478

Note-14A
Specified bank notes disclosure (SBN's)

During the year, the Company had specified bank notes or other denomination note as defined in the MCA notification G.S.R. 308(E) dated March 31, 2017 on the details of Specified Bank Notes (SBN) held and transacted during the period from November 8, 2016 to December, 30 2016, the

denomination wise SBNs and other notes as per the notification is given below:

Particulars	SBNs	ODNs	Total
Closing cash on hand as on 08 Nov 2016	-	71,268	71,268
(+) Non Permitted Receipts -	-	-	-
(+) Permitted Receipts -	-	14,000	14,000
(-) Permitted Payments	-	11,777	11,777
(-) Amounts Deposited in Banks	-	-	-
Closing cash on hand as on 30 Dec 2016	-	73,491	73,491

Note-15

Short Term Loans And Advances

Advance to Staff	1,030,000	1,183,000
NGLC Realtech Private Limited Advance to Supplier	260,000	
Rajeev Gupta	-	93,006
Total	1,290,000	1,276,006

Note-16

Other Current Assets

Deferred Revenue Expenses	962,918	1,283,891
F & O Margin	68,426	
Mat Credit	65,188	
TDS Receivable	7,420	76,367
Other Amount Recoverable	1,379,000	1,159,000
Deposits - BSE Limited	150,000	150,000
TOTAL	2,632,952	2,669,258

NOTES FORMING PART OF PROFIT & LOSS FOR THE YEAR ENDED 31st, MARCH 2017

Particulars	(Amount in Rs.)	(Amount in Rs.)
	For the year Ended 31.03.2017	For the year Ended 31.03.2016
Note-17		
<u>Revenue From Operations</u>		
Sales	327,693,549	817,759,741
Other operating revenues	-	-
Total	327,693,549	817,759,741
Note-18		
<u>Other Income</u>		
Bank Interest	-	-
Commision Income	338,400	
Interest On FDR	9,416	10,651
Capital gain on liquid fund	879,064	588,279
Dividend income	14,827	154,025
Misc Income	937	
Other Income	-	325,400
Total	1,242,644	1,078,355
NOTE-19		
<u>CHANGE IN INVENTORY OF FINISHED GOODS</u>		
Opening Stock	20,805,568	12,556,605
Less: Closing Stock	20,569,433	20,805,568
	236,135	(8,248,963)
Note- 20		
<u>Purchase of Stock</u>		
Purchase of trading item	323,075,655	820,583,294
	323,075,655	820,583,294
Note-21		
<u>Employee Benefits Expenses</u>		
Salaries, Wages and Bonus	1,440,794	1,747,151
Total	1,440,794	1,747,151
Note-22		
<u>Finance Costs</u>		
Bank Interest	21,339	74,460
Bank Charges	44,950	51,300
Interest on Car Loan	33,470	10,072
Total	99,759	135,831

Note-23

Other Expenses

Admission Charges Depository	-	-
Annual Listing Fees	31,125	28,090
Auditor's Remuneration	100,050	91,600
Advertisement Expenses	3,859	
Business Promotion Expenses	-	39,002
Car Insurance	26,742	32,944
Car Maintenance	38,691	13,658
Commission	-	4,788
Consultancy Expenses	199,499	641,007
Certification Expenses	-	-
Courier Expenses	3,813	
Delay Payment Charges	-	-
Depository Charges	20,610	35,025
IPO Expenses	320,973	320,973
Electricity	69,980	106,910
Fuel Exp	46,164	85,339
Future and Option Loss	222,078	218,792
Interest on Income Tax	10,410	10,190
Income Tax Demand	96,720	
Interest on TDS	551	1,940
Interest on VAT	-	-
Interest on Service Tax	182	442
Legal Expense	8,150	4,000
Loan Processing Charges	-	500
Mailing Expenses	-	787
Market Maker Charges	122,687	121,447
Misc. Expenses	50	1,017
Office Maintenance	146,740	68,357
Printing and Stationary	9,660	16,390
Rent	125,000	200,000
ROC Fees	13,400	43,934
RTA Expenses	27,615	40,090
Repair & Maintenance Computer	19,780	
Share Trading Charges	20,512	17,157
Short and Excess	(1,171)	(64)
Staff Welfare	-	9,600
Software	45,779	73,853
Telephone Expenses	77,474	89,393
Travelling Expenses	64,455	105,183
Transportation Expenses	-	440,905
VAT Penalty	-	-
Website Charges	-	28,475
Total	1,871,578	2,891,724

NOTE-10
Details of Fixed Assets as on
31.03.2017

PARTICULARS	GROSS BLOCK			DEPRECIATION			NET BLOCK		
	AS AT 01-04-2016	ADDITIO NS	DE DU CTI ON	AS AT 31-03-2017	UP TO 01-04-2016	DURING THE YEAR	TOTAL	AS AT 31-03-2017	AS AT 31-03-2016
Car	1,743,953	-	-	1,743,953	801,603	294,296	1,095,899	648,054	942,350
Computers	3,817,287	55,950	-	3,873,237	1,402,570	1,041,937	2,444,507	1,428,730	2,414,717
Machinery & equipment	112,409	-	-	112,409	15,276	17,581	32,857	79,552	97,133
Furniture & Fittings	164,466	-	-	164,466	14,303	38,877	53,180	111,286	150,163
Electrical Fittings	50,376	-	-	50,376	6,424	7,955	14,379	35,997	43,952
Mobile Phone	87,500	-	-	87,500	11,810	13,700	25,510	61,990	75,690
Building	1,378,609	-	-	1,378,609	29,343	128,180	157,523	1,221,086	1,349,266
Epbax	-	37,900	-	37,900	-	4,352	4,352	33,548	-
Paper Shredders Machine	-	4,998	-	4,998	-	1,450	1,450	3,548	-
TOTAL	7,354,600	98,848	-	7,453,448	2,281,327	1,548,329	3,829,656	3,623,792	5,073,273

PROXYFORM

YOGYA ENTERPRISES LIMITED

Regd. Office: 203, GUPTA ARCADE,
SHRESTHA VIHAR MARKET, DELHI- 110092

Tel: +91 11 43763310

www.yogya.co.in; md@yogya.co.in

CIN:L51909DL2010PLC208333

FORM NO. MGT11

[Pursuant to Section 105(6) of the Companies Act, 2013 and rule 19(3) of the Companies (Management and Administration) Rules, 2014]

7th Annual General Meeting – September 30th 2017

Name of member(s) :

Registered address :

E MailId :

Folio No./DPID-ClientID :

I / We, being the member(s) of shares of the above named Company, hereby appoint:

1) Name:

E-Mail.....

Address:.....

Signature Or failing him / her

2) Name:

E-Mail6.....

Address:.....

Signature.....

Resolution No	Resolutions	Optional*	
		For	Against
	<u>Ordinary Business</u>		
1.	To receive, consider and adopt the audited Balance Sheet together with the reports of the Board of Directors and Auditors thereon		
2.	To appoint a director in place of Ms. Monica Gupta (DIN: 01559355), who retires by rotation and being eligible offers herself for re-appointment.		
3.	Ratification of Appointment of Statutory Auditors:		

as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the 7th Annual General Meeting of the Company to be held on **Saturday, September 30th 2017 at 11:00 A.M.** at 203, Gupta Arcade, Shrestha Vihar Market, New Delhi-110092 and at any adjournment thereof in respect of such resolutions as are indicated below:

Signed this.....day of.....2017.

Signature of the member

Signature of the ProxyHolder(s)

NOTE:

- 1. This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the Meeting.**
2. For the Resolutions and Notes, please refer to the Notice of the 7th Annual General Meeting.
3. It is optional to put a 'X' in the appropriate column against the Resolution indicated in the Box. If you leave the 'For' and 'Against' column blank against any or all Resolutions, your Proxy will be entitled to vote in the manner as he / she think appropriate.
4. Please complete all details including detail of member(s) in above box before submission.



ATTENDANCE SLIP

YOGYA ENTERPRISES LIMITED

Regd. Office: 203, GUPTA ARCADE,
SHRESTHA VIHAR MARKET, DELHI- 110092

Tel: +91 11 43763310

www.yogya.co.in, md@yogya.co.in

CIN: L51909DL2010PLC208333

Folio No./ DP ID / Client ID

Number of shares held

I/We hereby record my/our presence at the 7TH ANNUAL GENERAL MEETING of the Company to be held at the 203, GUPTA ARCADE, SHRESTHA VIHAR MARKET, DELHI- 110092 on Saturday, 30th September, 2017 at 11:00 A.M. or at any adjournment thereof.

Signature of the Shareholder/Proxy

NOTE :

1. Please complete the Folio/DP ID Client ID No. and name, sign the Attendance Slip and hand it over at the Attendance

Verification counter at the entrance of the Meeting Hall.

2. Electronic copy of the Annual Report for the financial period ended on 31.03.2017 and Notice of the Annual General Meeting (AGM) along with Attendance Slip and Proxy Form is being sent to all the members whose e-mail address is registered with the Company / Depository Participant unless any member has requested for a hard copy of the same. Members receiving electronic copy and attending the AGM can print copy of this Attendance Slip.

3. Physical copy of Annual Report for the financial period ended on 31.03.2017 and Notice of Annual General Meeting along with Attendance Slip and Proxy Form is sent in the permitted mode(s) to all members whose email is not registered or have requested for a hard copy.

