



6th Annual Report
2015-16

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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 (Director) 4. Mr. Shyam Sunder Aggarwal (Director)</p>	
<p><u>AUDITORS</u> STRG & Associates 348, 1st Floor , Tarun Enclave PitamPura, Delhi-110088</p>	<p><u>PRINCIPAL BANKER</u> HDFC Bank Ltd Ashoka Niketan, Delhi-110092</p>
<p><u>COMPANY SECRETARY & COMP OFFICER</u> Ms. Smriti Dubey 011-43763300</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, ShresthaVihar Market, Delhi-110092</p>	<p><u>Website :www.yogya.co.in</u> <u>E-mail:md@yogya.co.in</u></p>
<p><u>SIXTH ANNUAL GENERAL MEETING</u> Date : 29 Sep, 2016 Time: 11.00 a.m. Venue: 203, Gupta Arcade, Shrestha Vihar Market, Delhi-110092</p>	<p><u>BOOK CLOSURE</u> Date: 27/09/2016 to 29/09/2016 (Both Days Inclusive)</p>

YOGYA ENTERPRISES LIMITED

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

Ph. & Fax No. 011-43763300

CIN: L51909DL2010PLC208333

Email ID: md@yogya.co.in

Website: www.yogya.co.in

NOTICE

NOTICE is hereby given that the 6th 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 **Thursday, the 29th day of September, 2016** at 11.00 a.m. to transact the following businesses:

ORDINARY BUSINESS

1. To receive, consider and adopt the audited Balance Sheet of the Company as at 31st March, 2016 and the Statement of Profit & Loss, Cash Flow Statement for the year ended on that date 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:

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.”

SPECIAL BUSINESSES:

4. Re-appointment of Mr. Shyam Sunder Aggarwal (DIN- 03574733) as independent Director.

To consider and if thought fit to pass with or without modification(s) the following resolution as Special resolution:

“RESOLVED THAT pursuant to the provisions of Sections 149, 152 read with Schedule IV and all other applicable provisions of the Companies Act, 2013 (“the Act”) and the rules made there under (including any statutory modification(s) or re-enactment thereof for the time being in force), Mr. Shyam Sunder Aggarwal (DIN- 03574733), who was appointed as an independent director by the shareholders at 5th Annual General Meeting held on September 30th, 2015 for a term of one year ending on September 29th, 2016, being eligible for re-appointment, submitted a declaration that he meets the criteria for independence as provided in section 149(7) of the Act, be and is hereby re-appointed as an independent director of the Company for term

of five years from September 29, 2016 to September 28, 2021 and that he shall not be subject to retirement by rotation.”

5. Re-appointment of Mr. Aditya Mehra (DIN- 06750294) as independent Director

To consider and if thought fit to pass with or without modification(s) the following resolution as Special resolution:

“**RESOLVED THAT** pursuant to the provisions of Sections 149, 152 read with Schedule IV and all other applicable provisions of the Companies Act, 2013 (“the Act”) and the rules made there under (including any statutory modification(s) or re-enactment thereof for the time being in force), Mr. Aditya Mehra (DIN-06750294), who was appointed as an independent director by the shareholders at 5th Annual General Meeting held on September 30th, 2015 for a term of one year ending on September 29th, 2016, being eligible for re-appointment, submitted a declaration that he meets the criteria for independence as provided in section 149(7) of the Act, be and is hereby re-appointed as an independent director of the Company for term of five years from September 29, 2016 to September 28, 2021 and that he shall not be subject to retirement by rotation.”

Regd. Office:

203, Gupta Arcade,
Shrestha Vihar Market
New Delhi-110092
Dated: 3rd September, 2016

By Order of the Board
For YOGYA ENTERPRISES LIMITED

Sd/-
(Smriti Dubey)

Company Secretary
Membership No. A39365

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	Mr. Shyam Sunder Aggarwal	Mr. Aditya Mehra
Designation	Non-Executive Non-Independent Director	Independent Director	Independent Director
Age	35 Years	35 Years	36 Years
Date of first appointment	15/11/2010	05/12/2014	05/12/2014
Qualification	B.A.	BCA	B.Com
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.	He is having 13 years of experience in Research and Administration through building systems and processes for smooth & efficient running of business.	He is having more than 10 years of experience in banking sectors, with 6 years at senior level positions. He was instrumental in growth of many branches headed by him. He is having sound experience in different kinds of financial instruments and products, which the Banks offers to its corporate clients. As an independent director, he brings value addition to Company.
Directorship held in other Companies	Yogya Infrastructures Limited Excellent Securities Limited Elevate Enterprises LLP Yogya Infomedia Limited	NIL	A & H Realtech Private Limited
Directorship held in Listed entities	NIL	NIL	NIL
Membership of Committees of the Board the Board (only Listed Entities) in which Chairmanship membership is held (includes only Audit	Member 1. Audit Committee 2. Nomination and Remuneration	Member 1. Audit Committee 2. Nomination and Remuneration	Chairman 1. Audit Committee 2. Nomination and Remuneration Committee

Committee and Stakeholder Relationship Committee)	Committee 3. Stakeholder Grievance Committee	Committee 3. Stakeholder Grievance Committee	3. Stakeholder Grievance Committee
No. of Board Meeting attended during the year	16	16	16
Terms & Conditions of appointment/ re-appointment	Terms & Conditions of the Appointment will remain the same as of original appointment.	In compliance with the provisions of Sec 149 read with Schedule IV of the Act, the appointment of Mr. Shyam Sunder Aggarwal as an Independent Director is now being appointed for a period of 5 years.	In compliance with the provisions of Sec 149 read with Schedule IV of the Act, the appointment of Mr. Aditya Mehra as an Independent Director is now being appointed for a period of 5 years.
Numbers of shares held in the Company	70,000	NIL	NIL
Past Remuneration	NIL	NIL	NIL
Relationship with other Directors	Wife of Mr. Rajeev Gupta, Managing Director	Independent	Independent

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 6th 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.
16. Explanatory Statement pursuant to Section 102(1) of the Companies Act, 2013 relating to the Special Business to be transacted at the Meeting is annexed hereto.

EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013

Item No. 4

The Shareholders' at the 5th Annual General Meeting of the Company held on September 30, 2015 had appointed Mr. Shyam Sunder Aggarwal, as an Independent Director for one year term starting from September 30, 2015 to September 29, 2016.

Mr. Shyam Sunder Aggarwal had served the Company with his expertise and knowledge throughout his long association with the company.

The Nomination and Remuneration Committee has given its recommendation for reappointment keeping in view his contribution to the company's management and administration.

The Board at its meeting held on 3rd September, 2016, proposed the re-appointment of Mr. Shyam Sunder Aggarwal as an Independent Directors for his 2nd term of five year from September 29, 2016 to September 28, 2021. The Board considers that his re-appointment would bring with him immense experience to the Company in the areas of management, administration and Corporate Governance.

Mr. Shyam Sunder Aggarwal, being non –executive director of the Company, has given a declaration to the Board that he meet the criteria of independence as provided under Section 149(6) read with schedule iv of the Act. In the opinion of the Board, Mr. Shyam Sunder Aggarwal, Director, fulfills the conditions specified in the relevant provisions of the Companies Act, 2013 and the rules made thereunder for the appointment as Independent Director of the Company.

In compliance with the provisions of Section 149 read with Schedule IV of the Act, the re-appointment of Mr. Shyam Sunder Aggarwal as Independent Director been placed before the Members for their approval.

The terms and conditions of appointment of the above Director shall be open for inspection by the Members at the Registered Office of the Company during normal business hours on any working day.

Except Mr. Shyam Sunder Aggarwal, no other director, key managerial personnel or their relative, is interested in the aforesaid resolutions.

The Board recommends the resolution set forth in Item No. 4 for approval of the members.

Item No. 5

The Shareholders' at the 5th Annual General Meeting of the Company held on September 30, 2015 had appointed Mr. Aditya Mehra, as an Independent Director for one year term starting from September 30, 2015 to September 29, 2016.

Mr. Aditya Mehra had served the Company with his expertise and knowledge throughout his long association with the company.

The Nomination and Remuneration Committee has given its recommendation for reappointment keeping in view his contribution to the company's management and administration.

The Board at its meeting held on 3rd September, 2016, proposed the re-appointment of Mr. Aditya Mehra as an Independent Directors for his 2nd term of five year from September 29, 2016 to September 28, 2021. The Board considers that his re-appointment would bring with him immense experience to the Company in the areas of management, administration and Corporate Governance.

Mr. Aditya Mehra, being non –executive director of the Company, has given a declaration to the Board that he meet the criteria of independence as provided under Section 149(6) read with schedule iv of the Act. In the opinion of the Board, Mr. Aditya Mehra, Director, fulfills the conditions specified in the relevant

provisions of the Companies Act, 2013 and the rules made thereunder for the appointment as Independent Director of the Company.

In compliance with the provisions of Section 149 read with Schedule IV of the Act, the re-appointment of Mr. Aditya Mehra as Independent Director been placed before the Members for their approval.

The terms and conditions of appointment of the above Director shall be open for inspection by the Members at the Registered Office of the Company during normal business hours on any working day.

Except Mr. Aditya Mehra, no other director, key managerial personnel or their relative, is interested in the aforesaid resolutions.

The Board recommends the resolution set forth in Item No. 5 for approval of the members.

Regd. Office:

203, Gupta Arcade,

Shrestha Vihar Market

New Delhi-110092

Dated: 3rd September, 2016

By Order of the Board
For YOGYA ENTERPRISES LIMITED

Sd/-

(Smriti Dubey)

Company Secretary

Membership No.A39365

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, 2016.

FINANCIAL PERFORMANCE

(Audited)

(Amount in Rs.)

Particulars	Financial Year ended 31.03.2016	Financial Year ended 31.03.2015
Total Revenue	818,517,796	264,141,574
Profit before Interest, Tax & Depreciation	1,733,973	1,136,079
Less: Depreciation	1,040,128	664,393
Profit before Tax	693,845	471,686
Prior Period Expenses		
Income Tax for Previous Years	-	11,399
TDS W/O	-	29,473
Profit before Tax after Extraordinary Items	693,845	430,814
Less: Provision for Income Tax		
i) Current Tax	41,158	201,981
ii) Deferred Tax	94,614	26,120
Net Profit/ (Loss)	558,073	202,713

KEY HIGHLIGHTS

The Total Revenue for the year grew to **Rs. 81.81 Cr.** in 2015-16 from **Rs 26.41Cr.** in 2014-15, Net Profit for the has increased to Rs. 5.58 Lacs in 2015-16 from Rs. 2.02 Lacs in the previous year.

The Earnings per share (EPS) for the year is 0.16 per share in compared to Rs 0.14 per share of 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 2015-16 we have done a sales of more than Rs 81 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 not transferred any amount to the General Reserve.

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

There is no Material changes Affecting the financial position of the company which have occurred between the end of the financial year of the company to which the financial statements relate and the date of the 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 'MT' 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

The Board met 16 times during the Financial Year 2015-16, on 09-04-2015, 27-05-2015, 01-06-2015, 23-07-2015, 02-09-2015, 01-10-2015, 15-10-2015, 31-10-2015, 10-11-2015, 16-11-2015, 18-11-2015, 04-12-2015, 24-12-2015, 12-01-2016, 15-01-2016, 23-03-2015.

SHARE CAPITAL

The paid up Equity Share Capital as at March 31, 2016 stood at 35,000,000. During the year under review, the Company has issued 10,000,000 equity shares.

DIRECTORS AND OTHER KEY MANAGERIAL PERSONNEL

- **CHANGES IN COMPOSITION OF BOARD.**

No change has occurred during the period under review.

- **KEY MANAGERIAL PERSONNEL**

During the year, Mr. Tarun Chhabra, Company Secretary, KMP and Compliance Officer of the Company resigned from the services of the Company. The resignation was effective 27th May, 2015. Consequent to Mr. Tarun chhabra's resignation, the Board appointed Ms. Prachi Sharma as the Company Secretary, KMP and

Compliance Officer of the Company. The appointment was effective 1st June, 2015 but she gives her resignation from the services of the company w.e.f 30th September, 2015.

Consequent to Ms. Prachi Sharma's resignation, the Board appointed Ms. Smriti Dubey as the Company Secretary, KMP and Compliance Officer of the Company. The appointment was effective 1st October, 2015.

INDEPENDENT DIRECTORS

In terms of sub-section (10) of section 149 of the Companies Act, 2013 (effective from 01-04-2014), every listed company shall appoint Independent Directors, who shall hold office for a term up to 5 (five) consecutive years on the Board of a company and sub section (11) of section 149 states that no Independent Director shall be eligible to be appointed for more than 2 (two) consecutive terms of 5 (five) years.

In compliance of Section 149 of the Companies Act, 2013, regarding appointment of independent directors, your board have decided to recommend the re-appointment of Mr. Aditya Mehra, and Mr. Shyam Sunder Aggarwal as independent directors for period of 5 years.

DECLARATION BY INDEPENDENT DIRECTORS

The Independent directors have 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.

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, were appointed as Statutory Auditors for a period of Five years in the Annual General Meeting held on 30th September, 2015. Their continuance of appointment is to be

ratified in the ensuing Annual General Meeting. Accordingly, requisite resolution forms part of the notice convening the AGM.

Auditor’s Report

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

SECRETARIAL AUDITORS

Section 204 of the Companies Act, 2013 inter-alia requires every listed company to annex with its Board’s report, a Secretarial Audit Report given by a Company Secretary in practice, in the prescribed form. The Board of Directors appointed **SVR & Co., Practicing Company Secretaries** as Secretarial Auditor to conduct Secretarial Audit of the Company for Financial Year 2015-16 and their report is annexed to this Board report [**Annexure-F**]

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 Company has an internal control system, commensurate with the size, scale and complexity of its operations. The scope and authority of the Internal Audit function is defined in the Internal Audit Charter. To maintain its objectivity and independence, the Internal Audit function reports to the Chairman of the Audit Committee of the Board. The Internal Audit Department monitors and evaluates the efficacy and adequacy of internal control systems in the Company, its compliance with operating systems, accounting procedures and policies at all locations of the Company and its subsidiaries. Based on the report of internal audit function, process owners undertake corrective action in their respective areas and thereby strengthen the controls. Significant audit observations and corrective actions thereon are presented 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 made an investment in subsidiary of Rs. 5,85,000 and but it has not 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

We have one Subsidiary as on 31st March, 2016. During the year, the Board of Directors (the Board) reviewed the affairs of subsidiary. We have, in accordance with Section 129(3) of the Companies Act, 2013 prepared consolidated financial statements of the Company and its subsidiary, which form part of the Annual Report. 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 subsidiary in Form AOC-1 is attached as **Annexure B**.

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 C**.

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.

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

As required under Regulation 34 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 Clause 49, of the Listing Agreements with Stock Exchanges, the Management Discussion and Analysis Report is included in this Report as **Annexure-E** and forms part of this Board Report.

DEPOSITS

Your Company has neither accepted nor any fixed deposits were 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(2) of the Companies (Appointment of Managerial Personnel) Rules, 2014 is given in **Annexure-D** and forms part of this Report.

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,

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: 3rd September, 2016

FORM NO. MGT 9
EXTRACT OF ANNUAL RETURN
As on the financial year ended on 31.03.2015
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

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)(ii)

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-2015]				No. of Shares held at the end of the year[As on 31-March-2016]				% 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	53.82	1345500	0	1345500	38.44	(15.38)
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	16.18	404500	0	404500	11.56	(4.62)
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	70.00	1750000	0	1750000	50.00	(20.00)
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) FIIs	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		0	0	0	632000	0	632000	18.06	18.06
ii) Overseas	0	0	0	0	0	0	0	0	0
b) Individuals									
i) Individual shareholders holding nominal share capital uptoRs. 1 lakh	0	0	0	0	152000	0	152000	4.34	4.34

ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh	530000	220000	750000	30.00	646000	320000	966000	27.60	(2.40)
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	0	0	0	0	0
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):-	530000	220000	750000	30.00	1430000	320000	1750000	50.00	20.00
Total Public Shareholding (B)=(B)(1)+ (B)(2)	530000	220000	750000	30.00	1430000	320000	1750000	50.00	20.00
C. Shares held by Custodian for GDRs & ADRs	0	0	0	0	0	0	0	0	0
Grand Total (A+B+C)	2280000	220000	2500000	100.00	3180000	320000	3500000	100	0

ii) Shareholding of Promoter-

SN	Shareholder's Name	Shareholding at the beginning of the year			Shareholding at the end of the year			% 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	0.4000	0	10000	0.2857	0	-0.1143
2	ARRNAV GUPTA	10000	0.4000	0	10000	0.2857	0	-0.1143
3	NARESH KUMAR GUPTA	20000	0.8000	0	20000	0.5714	0	-0.2286
4	RAMA RANI	20000	0.8000	0	20000	0.5714	0	-0.2286
5	RAJEEV GUPTA (HUF) .	25500	1.0200	0	25500	0.7286	0	-0.2914
6	Monica Gupta	70000	2.8000	0	70000	2.0000	0	-0.8000
7	Dhanu	104500	4.1800	0	104500	2.9858	0	-1.1942

	Consultants Private Limited							
8	Dhanu Infrastructure Private Limited	300000	12.0000	0	300000	8.5714	0	-3.4286
9	RAJEEV GUPTA	1190000	47.6000	0	1190000	34.0000	0	-13.6000
		1750000	70.0000	0	1750000	50.0000	0	(20.0000)

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.	Rajeev Gupta				
	At the beginning of the year	1190000	47.60	1190000	47.60
	Decrease in shareholding as on 10.04.2015 because of issue of shares by the Company (Increase in Paid up Capital)		(13.60)		(13.60)
	At the end of the year	1190000	34.00	1190000	34.00
2.	Dhanu Infrastructure Pvt. Ltd.				
	At the beginning of the year	300000	12	300000	12
	Decrease in shareholding as on 10.04.2015 because of issue of shares by the Company (Increase in Paid up Capital)		(3.4286)		(3.4286)
	At the end of the year	300000	8.5714	300000	8.5714

**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	Elevate Trading Private Limited.	0	0	0	0
2	AMIT PAL YADAV	85000	2.43	85000	2.43
3	YOGENDER SINGH	145,000	4.14	145,000	4.14
4	YASHWANT KUMAR	110,000	3.14	110,000	3.14
5	JYOTI RAI	105,000	3.00	105,000	3.00

6	Opto Fabrics Private Limited	0	0	0	0
7	ROBART .	100,000	2.86	100,000	2.86
8	AVDHESH KUMAR	90,000	2.57	90,000	2.57
9	SHEKHAR KUMAR	70,000	2.00	70,000	2.00
10	Vian Marketing Private Limited	0	0	0	0
	TOTAL	750000	20.14	750000	20.14
	Increase in shareholding as on 10/04/2015 because of issue of shares by the Company	1000000		1000000	
	<u>At the end of the year</u>				
1	Elevate Trading Private Limited	176000	5.03	176000	5.03
2	Amit Pal Yadav	157,000	4.49	157,000	4.49
3	YOGENDER SINGH	145,000	4.14	145,000	4.14
4	YASHWANT KUMAR	110,000	3.14	110,000	3.14
5	JYOTI RAI	105,000	3.00	105,000	3.00
6	Opto Fabrics Private Limited	104,000	2.97	104,000	2.97
7	ROBART .	100,000	2.86	100,000	2.86
8	AVDHESH KUMAR	90,000	2.57	90,000	2.57
9	SHEKHAR KUMAR	70,000	2.00	70,000	2.00
10	Vian Marketing Private Limited	64,000	1.83	64,000	1.83
	TOTAL	1166000	32.03	1166000	32.03

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
	<u>At the beginning of the year</u>				
	<u>Directors</u>				
1	Monica Gupta	70000	2.8	70000	2.8
2.	Aditya Mehra	0	0	0	0
3.	Shyam Sunder Aggarwal	0	0	0	0
	<u>KMP</u>				
4	Rajeev Gupta	1190000	47.60	1190000	47.60

5	Smriti Dubey	0	0	0	0
6	Tarun Kumar	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	70000	2.0	70000	2.0
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
6	Tarun Kumar	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	16,70,911.48	NIL	NIL	16,70,911.48
ii) Interest due but not paid	NIL	NIL	NIL	NIL
iii) Interest accrued but not due	NIL	NIL	NIL	NIL
Total (i+ii+iii)	16,70,911.48	NIL	NIL	16,70,911.48
Change in Indebtedness during the financial year				
* Addition	2,72,045	NIL	NIL	2,72,045
* Reduction	(15,56,735)	NIL	NIL	(15,56,735)
Net Change	(1284690)	NIL	NIL	(1284690)
Indebtedness at the end 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

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
	Commission					NIL
	Others, please specify					NIL
	Total (1)					NIL
2	Other Non-Executive Directors					
	Fee for attending board committee meetings					NIL
	Commission					NIL
	Others, please specify					NIL
	Total (2)					NIL
	Total (B)=(1+2)					NIL
	Total Managerial Remuneration (A+B)					3,00,000/-

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

SN	Particulars of Remuneration	Key Managerial Personnel					Total
		CEO	CS		CFO		
			Tarun Chabra	Prachi Sharma	Smriti Dubey	Tarun Kumar	
1	Gross salary						

	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	NIL	30,322.58/-*	40,000/-*	86,247/-*	1,86,534/-	343103.58/-
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	NIL	NIL	NIL	NIL	NIL	NIL
	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	NIL	NIL	NIL	NIL	NIL	NIL
2	Stock Option	NIL	NIL	NIL	NIL	NIL	NIL
3	Sweat Equity	NIL	NIL	NIL	NIL	NIL	NIL
4	Commission	NIL	NIL	NIL	NIL	NIL	NIL
	- as % of profit						
	Others, specify...	NIL	NIL	NIL	NIL	NIL	NIL
5	Others, please specify	NIL	NIL	NIL	NIL	NIL	NIL
	Total		30,322.58/-*	40,000/-*	86,247/-*	1,86,534/-	343103.58/-

*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: Dated: 3rd September, 2016

ANNEXURE-B

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 any 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	37,675
6.	Total assets	5,90,841
7.	Total Liabilities	5,90,841
8.	Investments	NA
9.	Turnover	7,75,672
10.	Profit before taxation	61,570
11.	Provision for taxation	42,673
12.	Profit after taxation	18,897
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,
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: 3rd September, 2016

Annexure-‘C’

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: 3rd September, 2016

Annexure-‘D’

PARTICULARS OF EMPLOYEES

The information required under Section 197 of the Act read with rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 are given below:

- a. **The ratio of the remuneration of each director to the median remuneration of the employees of the Company for the financial year:**

None of the Non- Executive Director receives any remuneration.

Non-executive directors	Ratio to median Remuneration
Mrs. Monica Gupta	NIL
Mr. Shyam Sunder Aggarwal	NIL
Mr. Aditya Mehra	NIL

Executive directors	Ratio to median Remuneration
Mr. Rajeev Gupta	2.076:1

- b. **The percentage increase in remuneration of each director, chief executive officer, chief financial officer, company secretary in the financial year:**

Directors, Chief Executive Officer, Chief Financial Officer and Company Secretary	% increase in remuneration in the financial year
Mr. Rajeev Gupta	NIL
Ms. Monica Gupta	NIL
Mr. Shyam Sunder Aggarwal	NIL
Mr. Aditya Mehra	NIL
Mr. Smriti Dubey	0.6:1

* *Ms. Monica Gupta, Mr. Shyam Sunder Aggarwal & Mr. Aditya Mehra does not receive any remuneration.

- c. **The percentage increase in the median remuneration of employees in the financial year: 104.64%**
- d. **The number of permanent employees on the rolls of Company: 8 (Maximum no. of employee are 8 at one point time throughout the year. There are some employees who resigned from the services of the company consequently other person joined for the same designation.)**
- e. **The explanation on the relationship between average increase in remuneration and Company performance:**

Average Salary Increase for employees – 161.10
 Average Salary Increase for KMP's – 200%.

f. Affirmation that the remuneration is as per the remuneration policy of the Company:

The Company affirms 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

Employee Name	Designation	Gross Remuneration for the year ended 31.03.2016 (Rs.)	Nature of employment	Qualification	Experience (in years)	Year of commencement of employment	Age	Last employment	% of Equity Shares	Whether employee is relative of Director or Manager
Tarun Chhabra	CS	30322.58	Permanent (Employed for 2 months only)	Company Secretary	5	2014	34	Not Available with Company	0	No
Prachi Sharma	CS	40000	Permanent (Employed for 4 months only)	Company Secretary	0-1	2015	27	Fresher	0	No
Smriti Dubey	CS	86247	Permanent	Company Secretary	0-1	2015	24	Fresher	0	No
Monu Chauhan	Fielder	91897	Permanent	12th	2	2014	24	Not Available with Company	0	No
Yogender Singh	Trading Head	120933.47	Permanent	12th+ Diploma in Trading	6	2012	28	Not Available with Company	4.142%	No
Avdhesh Kumar	Chauffeur	168000	Permanent	10th	7	2012	29	Not Available with Company	2.571%	No
Robart Francis	Administration Head	177986.33	Permanent	8th	7	2010	56	Not Available with Company	2.857%	No
Tarun Kumar	CFO	186534	Permanent	Graduated	3	2014	28	HDFC	0	No

Hari Shankar	Senior Account Officer	291034	Permanent	12th+ Diploma Course	3	2014	35	Not Available with Company	0	No
Rajeev Gupta	MD	300000	Permanent	Post Graduate in Management	15	2010	35	Business	34%	He is already a Managing Director of company.

Note:- Calculation of remuneration is on the basis of Yearly remuneration which is calculated on the basis of monthly remuneration of the month of march.

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: 3rd September, 2016

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

INDUSTRIAL SCENE

FINANCIAL OUTLOOK

Our Vision is to achieve substantial valuation with revenue growth by 2020. Have a significant presence in following verticals: Trading, IT Infrastructure, Financial Services, Consulting and Information Technology. Empower our employees to pursue excellence as well as new territories and markets to conquer.

SEGMENT WISE PERFORMANCE

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 2015-16 we have done a sales of more than Rs 81 Crores in current financial year we have a target sales of more than Rs 100 Crores.

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

IT Hardware Industry continues to grow more sophisticated, and major players in the industry continue to gain experience building more reliable machines. As the IT Hardware industry matures, it is likely that computer technology will become much more reliable, failing less often and becoming less susceptible to outside threats. 21st century computers may become so sturdy and reliable that the IT hardware trading industry shrinks dramatically.

Textile industry is competing with other progressing countries like China. It has to be striking a balance between the quality and price of products and satisfying the demands of people all across the globe and at the same time, steadily improving the quality of the products.

COMPANY OUTLOOK

Future outlook for the company is good.

RISK MANAGEMENT

The Risk Management policies of the Company ensures 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 Revenue for the year has increased from Rs. 26.35 Cr. to Rs. 81.77 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 increased from Rs. 471686 in the previous year to Rs. 693845 in the current year.

EARNING PER SHARE(EPS)

The Company recorded an EPS of Rs. 0.16 in Financial Year 2015-16 as compared to 0.14 in Financial Year 2014-15.

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. As on 31.03.2016 the total number of employees was Eight (8).

Form No. MR-3
SECRETARIAL AUDIT REPORT
FOR THE FINANCIAL YEAR ENDED 31.03.2016

*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 **31.03.2016** 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 **31.03.2016** 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 (Issue of Capital and

Disclosure Requirements) Regulations, 2009; / SEBI (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)

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.

Place: Delhi

Date : 17.08.2016

For SVR & Co.
Company Secretaries

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

“Annexure A-1”

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.

Place: Delhi

Date : 17.08.2016

For SVR & Co.

Company Secretaries

sd/-

CS. Shivam Rastogi

(Partner)

ACS: 39199

C.P. No.: 14600

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, 2016**, 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 2016**; 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, 2016, taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2016, 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.

For STRG & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 014826N

Sd/-

CA Rakesh Gupta
Partner
M.No.: 094040

Place : New Delhi
Date : 23.05.2016

Annexure - A to the Auditors' Report

The Annexure referred to in our report to the members of the Company on the standalone financial statements for the year Ended on 31st March, 2016, 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 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 except an undisputed demand of Rs. 220/- outstanding to be paid for Income tax for A.Y. 2011-12.

- (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 raise money by way of initial public offer and the amount realized have been applied for the purposes for which that amount was raised.
 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 give 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 197read 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 give 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 : 23.05.2016**

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 2016 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 2016, 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: 23.05.2016**

BALANCE SHEET AS AT 31ST MARCH 2016
(All amounts are in Indian Rupees)

PARTICULARS	NOTE	As at 31.03.2016	As at 31.03.2015
I. EQUITIES & LIABILITIES			
<u>SHAREHOLDERS FUND</u>			
Share Capital	2	35,000,000	25,000,000
Reserves & Surplus	3	6,218,266	660,194
<u>NON CURRENT LIABILITIES</u>			
Long Tem Borrowings	4	265,286	114,177
Deferred Tax Liability	5	163,067	68,453
<u>CURRENT LIABILITIES</u>			
Short Term Borrowings	6	120,936	1,556,735
Trade Payable	7	9,928,009	16,618,015
Other Current Liabilities	8	12,409	98,859
Short Term Provisions	9	257,718	384,741
TOTAL		51,965,691	44,501,174
II. ASSETS			
<u>NON CURRENT ASSETS</u>			
Fixed Assets			
-Tangible Assets	10	4,684,506	2,082,677
Non Current Investments	11	1,585,000	1,000,000
Long Term Loans & Advances		-	-
Other Non Current Assets		-	-
<u>CURRENT ASSETS</u>			
Current Investments	12	8,783,403	-
Inventories	13	20,805,568	12,556,605
Trade Recievable	14	11,021,547	22,875,889
Cash & Cash Equivalents	15	1,274,609	820,355
Short Term Loans & Advances	16	1,276,006	4,070,000
Other Current Assets	17	2,535,053	1,095,648
TOTAL		51,965,691	44,501,174

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 : 23.05.2016

**Sd/-
RAJEEV
GUPTA
(MANAGING DIRECTOR)**

**Sd/-
MONICA
GUPTA
(DIRECTOR)**

DIN : 00603828

**DIN :
01559355**

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH 2016

(All amounts are in Indian Rupees)

PARTICULARS	NOTE	For the year Ended 31.03.2016	For the year Ended 31.03.2015
<u>INCOME</u>			
Revenue From Operations	18	817,759,741	263,523,844
Other Income	19	758,055	617,730
Total Revenue		818,517,796	264,141,574
<u>EXPENSES</u>			
Changes in Inventories Of Finished Goods	20	(8,248,963)	(11,758,929)
Purchase of stock in trade	21	820,583,294	272,176,398
Employee Benefits Expenses	22	1,616,651	985,776
Finance Cost	23	135,831	91,177
Depreciation & Amortization Expenses	10	1,040,128	664,393
Other Expenses	24	2,697,010	1,511,073
Total Expenses		817,823,951	263,669,888
Profit Before Tax		693,845	471,686
<u>Prior Period Expense</u>			
Income Tax for Previous Years		-	11,399
TDS W/O		-	29,473
Profit before Tax after Extraordinary Items		693,845	430,814
<u>Tax Expenses</u>			
Current Tax		41,158	201,981
Deferred Tax		94,614	26,120
Profit after Tax		558,072	202,713
Earning Per Equity Share:			
Basic & Diluted EPS		0.16	0.14

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/-

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

**Place : NEW DELHI
Date : 23.05.2016**

Sd/-

ANKIT RASTOGI

(C.F.O.)

PAN : AHGPR9068N

Sd/-

**SMRITI DUBEY
(COMPANY
SECRETARY)**

PAN : BJTPD6016L

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, 2015 TO MARCH 31, 2016

S.No.	Particulars	Amount (Rs.)		Amount (Rs.)	
	CASH FLOW FROM OPERATING ACTIVITIES	As at 31.03.2016		As at 31.03.2015	
I.	Net Profit after Tax		558,072		202,713
	Provision For Income Tax	<u>41,158</u>		<u>201,981</u>	
	Profit Before Tax		599,231		404,694
	Depreciation	1,040,128		664,393	
	Deferred Tax Asset	94,614		26,120	
	Interest Paid	84,531		36,774	
	Capital gain on Liquid fund	(588,279)		(45,430)	
	Dividend income	(154,025)		-	
	Interest Received	(10,651)	466,318	(572,300)	109,557
	Adjustments(if any)				-
	Operating Profit before Working Capital Changes		1,065,549		514,251
	Adjustments for:				
	Increase/(Decrease) in Other Current Liabilities & Provisions	(254,632)		192,381	
	Increase / (Decrease) in trade	(6,690,006)		15,493,644	

	payables Increase / (Decrease) in Inventories	(8,248,962)		(11,758,929)	
	(Increase)/Decrease in Receivables	11,854,342		(22,875,889)	
	(Increase)/Decrease in Other Current Assets	(1,439,405)		(986,246)	
	Proceeds from Repayment of Short Term Loans & Advances	2,793,994		(3,975,163)	
	Proceeds from Short Term Borrowings	(1,435,799)	(3,420,468)	(5,443,265)	(29,353,467)
	Cash Generated from Operations		(2,354,919)		(28,839,216)
	Income Tax Paid				90,500
	Interest Paid		74,460		11,453
	Net Cash flow Generated from Operating Activities (A)		(2,429,379)		(28,941,169)
II.	CASH FLOW FROM INVESTING ACTIVITIES				
				-	-
				-	-
	Interest Received	10,651		572,300	
	Capital gain on Liquid fund	588,279		45,430	
	Dividend income	154,025			
	Purchase of Fixed Assets & Investments	(13,010,360)	(12,257,405)	(1,542,659)	(924,929)
	Net Cash Flow Generated from Investing Activities (B)		(12,257,405)		(924,929)
III.	CASH FLOW				

	FROM FINANCING ACTIVITIES				
	Issue Of share Capital	15,000,000		14,950,000	-
	Interest on car Loan	(10,072)		25,321	-
	Proceedings of Long Term Borrowing	151,110	15,141,038	(210,419)	14,764,902
	Net Cash Generated from Financing Activities (C)		15,141,038	-	14,764,902
IV.	Net increase in Cash & Cash Equivalents (A - B - C)		454,254		(15,101,196)
	Cash and Cash equivalents as on April 1,2015		820,355		15,972,193
	Cash and Cash equivalents as on March 31,2016		1,274,609		820,355
V.	Cash & Cash equivalents as stated in Balance Sheet				
	Cash in Hand		530,345		676,695
	Cash at Bank		744,263		143,661
	Cash & Cash equivalents as stated in Balance Sheet		1,274,609		820,355

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**

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

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

**Place : NEW DELHI
Date : 23.05.2016**

NOTES FORMING PART OF BALANCE SHEET FOR THE YEAR ENDED 31ST, MARCH 2016

	(Amount in Rs.) As at 31.03.2016	(Amount in Rs.) As at 31.03.2015
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Note-2

Share Capital

Authorized 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	25,000,000
	35,000,000	25,000,000

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%	47.60%
Yogya Infrastructures Limited (formerly known as Dhanu Infrastructure Private Limited)	300,000	9.00%	12.00%

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	2,500,000	1,005,000
Add: Share Issued	1,000,000	1,495,000
Less: Buyback Of Shares	-	-
Equity Shares At The End Of The Year	3,500,000	2,500,000

Note-3

Reserves & Surplus

Profit & Loss Account

As Per Last Balance Sheet	660,194	457,481
Add: Profit For The Year	558,072	202,713
Total	1,218,266	660,194

Add : Securities Premium	5,000,000	-
Total	6,218,266	660,194

Note-4
Long Term Borrowings

Car Loan	265,286	114,177
Total	265,286	114,177

Note-6
Short Term Borrowings

Car loan	120,936	-
Bank- Overdraft	-	1,556,735
Total	120,936	1,556,735

Note-7
Trade Payables

Creditors	9,928,009	16,618,015
Total	9,928,009	16,618,015

Note-8
Other Current Liabilities

Duties & Taxes		
-TDS Payable	8,824	80,896
-Service Tax Payable	3,585	-
-VAT Payable	-	17,963
Total	12,409	98,859

Note-9
Short Term Provisions

Provision for Tax	41,158	201,981
Expense Payable	216,560	182,760
Total	257,718	384,741

Note-11
Non Current Investment

<u>Quoted</u>	-	-
<u>Unquoted</u>		
-Office (Lease Hold)		

	1,000,000	1,000,000
-Investment in subsidiary	585,000	
TOTAL	1,585,000	1,000,000

Note-12
Current Investments

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

Note-13
Inventories

Stock in Trade	20,805,568	12,556,605
Total	20,805,568	12,556,605

Note-14
Trade Receivables

(Unsecured and considered good, unless otherwise stated)

Other trade receivables outstanding less than 6 months	11,021,547	22,875,889
Total	11,021,547	22,875,889

Note-15
Cash & Cash Equivalents

Cash in Hand	530,345	676,695
Bank Balances with scheduled banks		
-on current accounts	626,642	35,529
Fixed Deposits	117,621	108,132
Total	1,274,609	820,355

Note-16
Short Term Loans And Advances

Advance to Staff	1,183,000	70,000
Advance to Supplier	-	4,000,000
Rajeev Gupta	93,006	-
Total	1,276,006	4,070,000

Note-17
Other Current Assets

IPO Expenditure	1,283,891	888,330
-----------------	-----------	---------

TDS Receivable	1,162	57,318
Advances receivable in cash or kind	1,100,000	-
Deposits - BSE Limited	150,000	150,000
TOTAL	2,535,053	1,095,648

NOTES FORMING PART OF PROFIT & LOSS FOR THE YEAR ENDED 31ST, MARCH 2016

Particulars	(Amount in Rs.)	(Amount in Rs.)
	For the year Ended 31.03.2016	For the year Ended 31.03.2015
<u>Note-18</u>		
<u>Revenue From Operations</u>		
Sales	817,759,741	263,483,844
Other operating revenues	-	40,000
Total	817,759,741	263,523,844

Note-19
Other Income

Bank Interest	-	562,194
Interest on FDR	10,651	10,106
Capital Gain on Liquid Fund	588,279	45,430
Dividend income	154,025	-
Other Income	5,100	-
Total	758,055	617,730

NOTE-20
CHANGE IN INVENTORY OF FINISHED GOODS

Opening Stock	12,556,605	797,676
Less: Closing Stock	20,805,568	12,556,605
	(8,248,963)	(11,758,929)

Note- 21
Purchase of Stock

Purchases	820,583,294	272,176,398
	820,583,294	272,176,398

Note-22
Employee Benefits Expenses

Salaries, Wages and Bonus	1,616,651	985,776
Total		

1,616,651

985,776
Note-23
Finance Costs

Bank Interest	74,460	11,453
Bank Charges	51,300	54,403
Interest on Car Loan	10,072	25,321
Total	135,831	91,177

Note-24
Other Expenses

Admission Charges Depository	-	62,922
Annual Listing Fees	28,090	-
Auditor's Remuneration	80,150	56,180
Business Promotion Expenses	39,002	-
Car Insurance	32,944	14,968
Car Maintenance	13,658	16,178
Commission	4,788	1,500
Consultancy Expenses	506,007	429,218
Delay Payment Charges	-	1,098
Depository Charges	35,025	1,124
IPO Expenses	320,973	-
Electricity	106,910	58,140
Fuel Exp	85,339	-
Future and Option Loss	218,792	-
Interest on Income Tax	10,190	-
Interest on TDS	1,940	-
Interest on VAT	-	1,110
Interest on Service Tax	442	-
Legal Expense	4,000	10,000
Loan Processing Charges	500	-
Mailing Expenses	787	-
Market Maker Charges	121,447	-

Misc. Expenses	967	18,708
Office Maintenance	68,357	6,258
Printing and Stationary	16,390	3,990
Rent	180,000	315,000
ROC Fees	32,925	299,910
RTA Expenses	40,090	-
Share Trading Charges	17,157	52,184
Short and Excess	(64)	1
Software Expenses	66,248	8,400
Telephone Expenses	89,393	34,351
Travelling Expenses	105,183	115,638
Transportation Expenses	440,905	-
VAT Penalty	-	1,000
Website Charges	28,475	3,196
Total	<u>2,697,010</u>	<u>1,511,073</u>

NOTE-10

Details of Fixed Assets as on 31.03.2016

PARTICULARS	GROSS BLOCK				DEPRECIATION			NET BLOCK	
	AS AT 01-04-2015	ADDITIONS	DEDUCTIONS	AS AT 31-03-2016	UP TO 01-04-2015	DURING THE YEAR	TOTAL	AS AT 31-03-2016	AS AT 31-03-2015
Car	1,030,000	713,953	-	1,743,953	611,348	190,255	801,603	942,350	418,652
Computers	2,246,138	1,148,253	-	3,394,391	595,709	772,732	1,368,441	2,025,950	1,650,429
Machinery & equipment	13,609	98,800	-	112,409	14	15,262	15,276	97,133	13,596
Furniture & Fittings	-	164,466	-	164,466	-	14,303	14,303	150,163	-
Electrical Fittings	-	50,376	-	50,376	-	6,424	6,424	43,952	-
Mobile Phone	-	87,500	-	87,500	-	11,810	11,810	75,690	-
Building	-	1,378,609	-	1,378,609	-	29,343	29,343	1,349,266	-
TOTAL	3,289,747	3,641,957	-	6,931,704	1,207,070	1,040,128	2,247,198	4,684,506	2,082,677

Details of Fixed Assets as on 31.03.2015

PARTICULARS	GROSS BLOCK				DEPRECIATION			NET BLOCK	
	AS AT 01-04-2014	ADDITIONS	DEDUCTIONS	AS AT 31/03/2015	UP TO 01-04-2014	DURING THE YEAR	TOTAL	AS AT 31-03-2015	AS AT 31-03-2014
Car	1,030,000	-	-	1,030,000	393,365	217,983	611,348	418,652	636,635
Computers	717,088	1,529,050	-	2,246,138	149,312	446,397	595,709	1,650,429	567,776
Machinery & equipment	-	13,609	-	13,609	-	14	14	13,596	-
TOTAL	1,747,088	1,542,659	-	3,289,747	542,677	664,393	1,207,070	2,082,677	1,204,411

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 **Yogya Enterprises Limited** ('the Holding Company'), and its subsidiary (collectively referred to as 'the Company' or 'the Group') comprising the consolidated balance sheet as at **31st March, 2016**, 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 2016**; 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, 2016, 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 2016, 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”, 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:
 - iv) the Group does not have any pending litigation which would impact its financial position in its consolidated financial statements.
 - v) the Group did not have any Long –term contracts including derivative contracts for which there were any material foreseeable losses.
 - vi) 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.

For STRG & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 014826N

Sd/-

CA Rakesh Gupta
Partner
M.No.: 094040

Place : New Delhi
Date : 23.05.2016

Annexure 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 2016, we have audited the internal financial controls over financial reporting of Yogya Enterprises Limited ('the Holding Company') and 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 2016, 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: 23.05.2016**

CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH 2016

PARTICULARS	NOTE	As at 31.03.2016
I. EQUITIES & LIABILITIES		
<u>SHAREHOLDERS FUND</u>		
Share Capital	2	35,000,000
Reserves & Surplus	3	6,161,096
Capital Reserve on Consolidation		9,845
<u>NON CURRENT LIABILITIES</u>		
Long Tem Borrowings	4	265,286
Deferred Tax Liability	5	193,051
<u>CURRENT LIABILITIES</u>		
Short Term Borrowings	6	120,936
Trade Payable	7	9,928,009
Other Current Liabilities	8	12,409
Short Term Provisions	9	280,900
TOTAL		51,971,532
II. ASSETS		
<u>NON CURRENT ASSETS</u>		
Fixed Assets		
-Tangible Assets	10	5,073,273
Non Current Investments	11	1,000,000
Long Term Loans & Advances		
Other Non Current Assets		
<u>CURRENT ASSETS</u>		
Current Investments	12	8,783,403
Inventories	13	20,805,568
Trade Recievable	14	11,021,547
Cash & Cash Equivalents	15	1,342,478
Short Term Loans & Advances	16	1,276,006
Other Current Assets	17	2,669,258
TOTAL		51,971,532

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**

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

Sd/-

**RAJEEV GUPTA
(MANAGING
DIRECTOR)
DIN : 00603828**

Sd/-

**MONICA
GUPTA
(DIRECTOR)
DIN :
01559355**

Place : NEW DELHI

Date : 23.05.2016

CONSOLIDATED STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH 2016

(All amounts are in Indian Rupees)

PARTICULARS	NOTE	For the year Ended 31.03.2016
<u>INCOME</u>		
Revenue From Operations	18	817,759,741
Other Income	19	1,078,355
Total Revenue		818,838,096
<u>EXPENSES</u>		
Changes in Inventories Of Finished Goods	20	(8,248,963)
Purchase of stock in trade	21	820,583,294
Employee Benefits Expenses	22	1,747,151
Finance Cost	23	135,831
Depreciation & Amortization Expenses	10	1,067,619
Other Expenses	24	2,891,724
Total Expenses		818,176,656
Profit Before Tax		661,440
<u>Prior Period Expense</u>		
Income Tax for Previous Years		-
TDS W/O		-
Profit before Tax after Extraordinary Items		661,440
<u>Tax Expenses</u>		
Current Tax		34,982
Deferred Tax		125,555
Profit after Tax		500,902
Earning Per Equity Share:		
Basic & Diluted EPS		0.16

Significant Accounting Policies & Notes to Accounts

1 to 24

As per our Audit Report of even date attached

For and on behalf of the Board of Directors of

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

YOGYA ENTERPRISES LIMITED

sd/-
**ANKIT
RASTOGI**

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

sd/-
**SMRITI DUBEY
(COMPANY
SECRETARY)**

PAN : BJTPD6016L

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

sd/-
**RAJEEV
GUPTA**

(MANAGING DIRECTOR)
DIN : 00603828

sd/-
**MONICA GUPTA
(DIRECTOR)**

DIN : 01559355

**Place : NEW DELHI
Date : 23.05.2016**

**CONSOLIDATED CASH FLOW STATEMENT
FOR THE PERIOD APRIL 01, 2015 TO MARCH 31, 2016**



S.No.	Particulars	Amount (Rs.)	
I.	CASH FLOW FROM OPERATING ACTIVITIES	As at 31.03.2016	
	Net Profit after Tax		500,902
	Provision For Income Tax	<u>34,982</u>	
	Profit Before Tax		535,885
	Depreciation	1,067,619	
	Deferred Tax Asset	124,598	
	Interest Paid	84,531	
	Capital gain on Liquid fund	(588,279)	
	Dividend income	(154,025)	
	Interest Received	(10,651)	523,793
	Adjustments(if any)		
	Operating Profit before Working Capital Changes		1,059,678
	Adjustments for:		
	Increase/(Decrease) in Other Current Liabilities & Provisions	(225,274)	
	Increase / (Decrease) in trade payables	(6,690,006)	
	Increase / (Decrease) in Inventories	(8,248,962)	
	(Increase)/Decrease in Receivables	11,854,342	
	(Increase)/Decrease in Other Current Assets	(1,573,610)	
	Proceeds from Repayment of Short Term Loans & Advances	2,793,994	
	Proceeds from Short Term Borrowings	(1,435,799)	(3,525,315)
	Cash Generated from Operations		(2,465,637)
	Income Tax Paid		74,460
	Interest Paid		74,460
	Net Cash flow Generated from Operating Activities		(2,540,097)

(A)			
II.	CASH FLOW FROM INVESTING ACTIVITIES		
	capital reserve	9,845	
	Interest Received	10,651	
	Capital gain on Liquid fund	588,279	
	Dividend income	154,025	
	Purchase of Fixed Assets & Investments	(12,841,618)	(12,078,818)
	Net Cash Flow Generated from Investing Activities (B)		(12,078,818)
III.	CASH FLOW FROM FINANCING ACTIVITIES		
	Issue Of share Capital	15,000,000	
	Interest paid on car Loan	(10,072)	
	Proceedings of Long Term Borrowing	151,110	<u>15,141,038</u>
	Net Cash Generated from Financing Activities (C)		15,141,038
IV.	Net increase in Cash & Cash Equivalents (A - B - C)		522,123
	Cash and Cash equivalents as on April 1,2015		820,355
	Cash and Cash equivalents as on March 31,2016		1,342,478
V.	Cash & Cash equivalents as stated in Balance Sheet		
	Cash in Hand		531,591
	Cash at Bank		810,887
	Cash & Cash equivalents as stated in Balance Sheet		1,342,478

NOTES FORMING PART OF BALANCE SHEET FOR THE YEAR ENDED 31ST, MARCH 2016

Particulars **(Amount in Rs.)**
As at 31.03.2016

Note-2

Share Capital

Authorised Share Capital

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

40,000,000

Issued, Subscribed & Paid-Up Share Capital

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

35,000,000

Details Of Shareholders Holding More Than 5% Shares

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

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

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

Note-3

Reserves & Surplus

Profit & Loss Account

As Per Last Balance Sheet 660,194

Add: Profit For The Year 500,902

Total 1,161,096

Add : Securities Premium 5,000,000

Total	6,161,096
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Note-4
Long Term Borrowings

Car Loan	265,286
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Total	265,286
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Note-5
Deferred Tax

Deferred Tax Liability	386,222
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Total	386,222
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Note-6
Short Term Borrowings

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

Note-7
Trade Payables

Creditors	9,928,009
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Total	9,928,009
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Note-8
Other Current Liabilities

Duties & Taxes	
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-TDS Payable	8,824
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-Service Tax Payable	3,585
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-VAT Payable	-
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Total	12,409
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Note-9
Short Term Provisions

Provision for Tax	52,890
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Expense Payable	228,010
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Total	280,900
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Note-11

Non Current Investment

Quoted

Unquoted

-Office (Lease Hold)	1,000,000
-Investment in subsidiary	-
TOTAL	<u>1,000,000</u>

Note-12

Current Investments

Liquid Fund Investment	8,783,403
Total	<u>8,783,403</u>

Note-13

Inventories

Stock in Trade	20,805,568
Total	<u>20,805,568</u>

Note-14

Trade Receivables

(Unsecured and considered good, unless otherwise stated)

Other trade receivables outstanding less than 6 months	11,021,547
Total	<u>11,021,547</u>

Note-15

Cash & Cash Equivalents

Cash in Hand	531,591
Bank Balances with scheduled banks	-
-on current accounts	693,266
Fixed Deposits	117,621
Total	<u>1,342,478</u>

Note-16

Short Term Loans And Advances

Advance to Staff	1,183,000
Advance to Supplier	-
Rajeev Gupta	93,006
Total	<u>1,276,006</u>

Note-17

Other Current Assets

IPO Expenditure	1,283,891
TDS Receivable	76,367
Advances receivable in cash or kind	1,159,000
Deposits - BSE Limited	<u>150,000</u>
TOTAL	<u><u>2,669,258</u></u>

NOTES FORMING PART OF PROFIT & LOSS FOR THE YEAR ENDED 31ST, MARCH 2016

(Amount in Rs.)

Particulars

**For the year
Ended 31.03.2016**

Note-18

Revenue From Operations

Sales	817,759,741
Other operating revenues	-
Total	817,759,741

Note-19

Other Income

Bank Interest	-
Interest on FDR	10,651
Capital Gain on Liquid Fund	588,279
Dividend income	154,025
Other Income	325,400
Total	1,078,355

NOTE-20

**CHANGE IN INVENTORY OF FINISHED
GOODS**

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

Note- 21

Purchase of Stock

Purchases	820,583,294
	820,583,294

Note-22

Employee Benefits Expenses

Salaries, Wages and Bonus	1,747,151
Total	1,747,151

Note-23

Finance Costs

Bank Interest	74,460
Bank Charges	51,300
Interest on Car Loan	10,072
Total	135,831

Note-24

Other Expenses

Admission Charges Depository	-
Annual Listing Fees	28,090
Auditor's Remuneration	91,600

Business Promotion Expenses	39,002
Car Insurance	32,944
Car Maintenance	13,658
Commission	4,788
Consultancy Expenses	641,007
Delay Payment Charges	-
Depository Charges	35,025
IPO Expenses	320,973
Electricity	106,910
Fuel Exp	85,339
Future and Option Loss	218,792
Interest on Income Tax	10,190
Interest on TDS	1,940
Interest on VAT	-
Interest on Service Tax	442
Legal Expense	4,000
Loan Processing Charges	500
Mailing Expenses	787
Market Maker Charges	121,447
Misc. Expenses	1,017
Office Maintenance	68,357
Printing and Stationary	16,390
Rent	200,000
ROC Fees	43,934
RTA Expenses	40,090
Share Trading Charges	17,157
Staff Welfare	9,600
Short and Excess	(64)
Software Expenses	73,853
Telephone Expenses	89,393
Travelling Expenses	105,183
Transportation Expenses	440,905
VAT Penalty	-
Website Charges	28,475
Total	<u><u>2,891,724</u></u>

NOTE-10
Details of Fixed Assets as on
31.03.2016

PARTICULARS	GROSS BLOCK				DEPRECIATION			NET BLOCK	
	AS AT 01-04-2015	ADDITIONS	DEDUCTIONS	AS AT 31-03-2016	UP TO 01-04-2015	DURING THE YEAR	TOTAL	AS AT 31-03-2016	AS AT 31-03-2015
Car	1,030,000	713,953	-	1,743,953	611,348	190,255	801,603	942,350	418,652
Computers	2,253,381	1,563,906	-	3,817,287	602,347	800,223	1,402,570	2,414,717	1,651,034
Machinery & equipment	13,609	98,800	-	112,409	14	15,262	15,276	97,133	13,596
Furniture & Fittings	-	164,466	-	164,466	-	14,303	14,303	150,163	-
Electrical Fittings	-	50,376	-	50,376	-	6,424	6,424	43,952	-
Mobile Phone	-	87,500	-	87,500	-	11,810	11,810	75,690	-
Building	-	1,378,609	-	1,378,609	-	29,343	29,343	1,349,266	-
TOTAL	3,296,990	4,057,610	-	7,354,600	1,213,708	1,067,619	2,281,327	5,073,273	2,083,282

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]

6thAnnual General Meeting – September 29th2016

Name of member(s) :

Registered address :

E Mail Id :

Folio No./DPID-Client ID :

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-Mail

Address:.....

Signature.....

Resolution No	Resolutions	Optional*	
		For	Against
	<u>OrdinaryBusiness</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:		
	<u>SpecialBusiness</u>		
4.	Re-appointment of Mr. Shyam Sunder Aggarwal (DIN- 03574733) as independent Director.		

5.	Re-appointment of Mr. Aditya Mehra (DIN- 06750294) as independent Director		
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as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the 6th Annual General Meeting of the Company to be held on **Thursday, September 29th 2016 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.....2016.

**Signature of the member
Holder(s)**

Signature of the Proxy

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, Explanatory Statement and Notes, please refer to the Notice of the 6th 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.

ATTENDANCESLIP

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 6TH ANNUAL GENERAL MEETING of the Company to be held at the 203, GUPTA ARCADE, SHRESTHA VIHAR MARKET, DELHI- 110092 on Thursday, 29th September, 2016 at 11:00 A.M. or at any adjournment thereof.

Signature of the Shareholder/Proxy

NOTE :

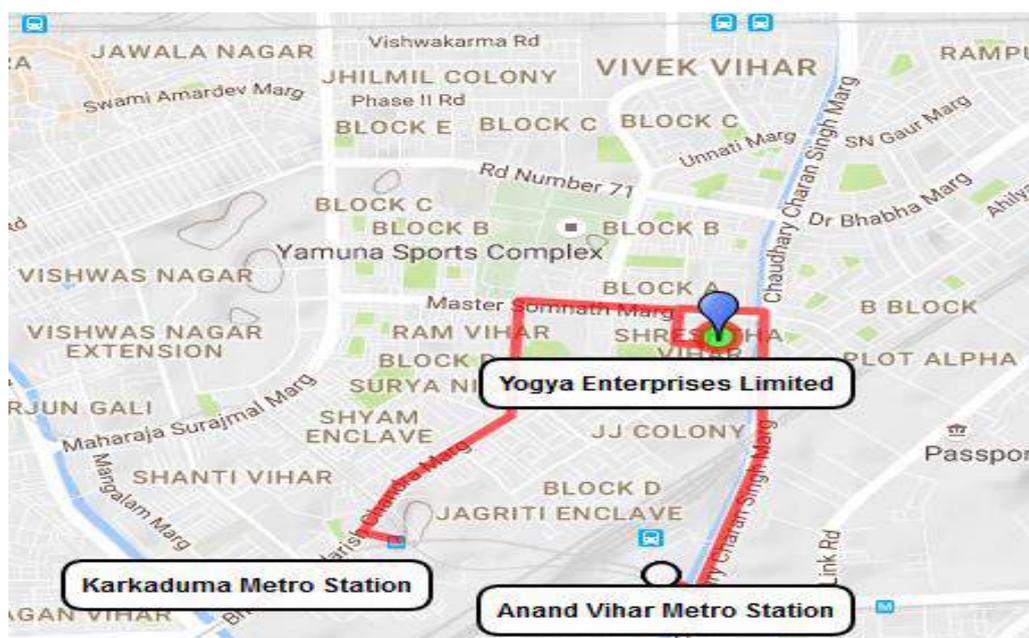
1. Please complete the Folio/DP ID Client IDNo. and name, sign the Attendance Slip and hand it over at the Attendance

Verification counter at the entrance of the Meeting Hall.

2. Electronic copy of the Annual Report for the financial period ended on 31.03.2016 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 31.03.2016 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.

Route Map for AGM of Yogya Enterprises Limited



BOOK POST



If undelivered please return to:

Yogya Enterprises Limited

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

Phone: 011-43763300, E-mail: md@yogya.co.in

Website: www.yogya.co.in,