



5th
A N N U A L



REPORT
2014-15



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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 Pitam Pura, Delhi-110088</p> | <p><u>PRINCIPAL BANKER</u> HDFC Bank Ltd Ashoka Niketan, Delhi-110092</p> |
| <p><u>COMPANY SECRETARY & COMP OFFICER</u> Ms. Prachi Sharma 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, Shrestha Vihar Market, Delhi-110092</p> | <p><u>Website :</u> www.yogya.co.in <u>E-mail:</u> md@yogya.co.in</p> |
| <p><u>FIFTH ANNUAL GERENRAL MEETING</u> Date : 30 Sep, 2015 Time: 11.00 a.m. Venue: 203, Gupta Arcade, Shrestha Vihar Market, Delhi-110092</p> | <p><u>BOOK CLOSURE</u> Date: 28/09/2015 to 30/09/2015 (Both Days Inclusive)</p> |

YOGYA ENTERPRISES LIMITED**Regd. off: 203, Gupta Arcade, Shrestha Vihar Market, New Delhi-110092****Ph. & Fax No. 011-43763300****CIN: U51909DL2010PLC208333****Email ID: md@yogya.co.in****Website: www.yogya.co.in****NOTICE**

NOTICE is hereby given that the 5th 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 **Wednesday, the 30th day of September, 2015** 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, 2015 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 himself for re-appointment.
3. Ratification of Appointment of Statutory Auditors:

To consider and if thought fit, to pass with or without modifications, the following resolution as **Ordinary Resolution**

“RESOLVED THAT pursuant to the provisions of section 139, 141, 142 and other applicable provisions, if any, of the Companies Act, 2013 M/s. STRG & Associates, Chartered Accountants (Firm Registration No. **014826N**), be and are hereby appointed as Auditors of the Company, to hold office from the conclusion of this Annual General Meeting till the conclusion of the next Annual General Meeting of the Company at such remuneration as may be fixed by the Board of Directors of the Company.”

SPECIAL BUSINESS

4. To consider and if thought fit, to pass with or without modifications, the following resolution as **Ordinary Resolution**:
Appointment of Mr. Shyam Sunder Aggarwal (DIN- 03574733) as an Independent & Non-Executive Director of the Company.

“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 Companies (Appointment and Qualifications of Directors) Rules, 2014 (including any statutory modification(s) or re-enactment thereof for the time being in force) and Clause 52 of the SME Equity Listing Agreement, Mr. Shyam Sunder Aggarwal (DIN: 03574733), a Non-Executive Director of the Company, who has submitted a declaration that he meets the criteria for independence as provided in Section 149(6) of the Act and who is eligible for appointment, be and is hereby appointed as an Independent Director of the Company w.e.f September 30, 2015 to hold office for 1 (One) year for a term up to the conclusion of the Annual General Meeting of the Company to be held in the calendar year 2016.”

5. To consider and if thought fit, to pass with or without modifications, the following resolution as **Ordinary Resolution:**
Appointment of Mr. Aditya Mehra (DIN- 06750294) as an Independent & Non- executive Director of the Company

“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 Companies (Appointment and Qualifications of Directors) Rules, 2014 (including any statutory modification(s) or re-enactment thereof for the time being in force) and Clause 52 of the SME Equity Listing Agreement, Mr. Aditya Mehra (DIN: 06750294), a Non-Executive Director of the Company, who has submitted a declaration that he meets the criteria for independence as provided in Section 149(6) of the Act and who is eligible for appointment, be and is hereby appointed as an Independent Director of the Company w.e.f September 30, 2015 to hold office for 1 (one) year for a term up to the conclusion of the Annual General Meeting of the Company to be held in the calendar year 2016.”

Regd. Office:

203, Gupta Arcade,
Shrestha Vihar Market
New Delhi-110092
Dated: 2nd September, 2015

By Order of the Board
For **YOGYA ENTERPRISES LIMITED**
Sd/-
(PRACHI SHARMA)
Company Secretary
Membership No. 35862

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.**
2. 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.
3. 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.
4. Additional information pursuant to Clause 52 of the SME Equity listing agreement with the stock exchanges in respect of all Directors seeking appointment/ reappointment as mentioned under items nos. 2,4 and 5 contained in the notice of Annual General Meeting are furnished and forms part of the Report on Corporate Governance forming part of the Annual report. The said Directors have furnished necessary consents/ declarations for their appointment. Further, all the Independent Directors have affirmed that they meet the requirements specified under Clause 52 of the listing agreement in respect of their position as an “Independent Director” of the Company.
5. 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.
6. 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.
7. 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.
8. 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.)
9. Register of Members and Share Transfer Books of the Company will remain closed from Monday, 28th September, 2015 to Wednesday, 30th September, 2014 (Both days inclusive).
 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. Pursuant to the requirement of the listing agreement, the Company declares that its equity shares are listed on the SME Segment of Bombay stock exchange. The Company has paid the annual listing fee for the year 2014-15 to the above stock exchange.
 16. The Securities and Exchange Board of India vide its circular no. CIR/CFD/DIL/10/2010 dated 16 December 2010, amended clause 5A of the Equity Listing Agreement for dealing with unclaimed shares in physical form. In compliance with this amendment, the Company has sent all three reminders to such shareholders whose share certificates are in undelivered form and requesting them to update their correct details viz. postal addresses, PAN details etc. registered with the Company. The Company has transferred all the shares into the folio in the name of "Unclaimed Suspense Account".
 17. As a part of "Green initiative in the Corporate Governance", The Ministry of Corporate Affairs vide its circular nos. 17/2011 and 1/2011 dated 21.04.2011 and 29.04.2011, respectively, has permitted the companies to serve the documents, namely, Notice of General Meeting, Balance Sheet, Statement of Profit & Loss, Auditors' Report, Directors' report, etc., to the members through e-mail. The shareholders holding shares in physical form are requested to register their e-mail address with the Registrar & Share Transfer Agents by sending duly signed request letter quoting their folio no., name and address. In case of shares held in demat form, the shareholders may register their e-mail addresses with their DPs (Depository Participants).
 18. Members may also note that the Notice of the 5th Annual General Meeting and the Annual Report for 2015 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.

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

Item No. 4

Pursuant to Section 149, 161 (1) of the Companies Act 2013 and Rule 3 of Companies (Appointment and Qualification of Directors) Rules, 2014 and the Articles of Association of the Company, the Board of Directors of the Company, appointed Mr. Shyam Sunder Aggarwal as an Additional Director of the Company with effect from December, 05th2015. In terms of the provisions of said section Mr. Shyam Sunder Aggarwal would hold office up to the date of the ensuing Annual General Meeting.

As per the provisions of Sec 149 of the Act which has come in to force with effect from April 01, 2014, an Independent Director shall hold office for a term up to five consecutive years on the Board of a company and is not liable to retire by rotation.

Mr. Shyam Sunder Aggarwal, aged 34 years, has an overall experience of about 13 years in Research and Administration. He has done his graduation in computer application. His main areas of practice are conducting financial due diligence and general corporate advisory.

The Company has received from Mr. Shyam Sunder Aggarwal (i) consent in writing to act as Director in Form DIR-2 pursuant to Rule 8 of Companies (Appointment & Qualification of Directors) Rules, 2014, (ii) intimation in Form DIR-8 in terms of Companies (Appointment & Qualification of Directors) Rules, 2014 to the effect that he is not disqualified under Section 164(2) of the Act; and (iii) declaration to the effect that he meets the criteria of independence as provided in Section 149 of the Act.

In the opinion of the Board Mr. Shyam Sunder Aggarwal fulfills the conditions specified in the Act, and the Rules made there under for appointment of Independent Director and he is Independent of the management.

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 placed before the members for their approval for a period of 1 years.

The terms and conditions of the appointment of Mr. Shyam Sunder Aggarwal pursuant to the provisions of Schedule IV of the Act, shall be open for inspection at the Registered Office of the Company by any Member during the normal business hours on any working day of the Company.

In the opinion of the Board of Directors Mr. Shyam Sunder Aggarwal the conditions specified in the Act and rules made there under and he is independent of the Management

Mr. Shyam Sunder Aggarwal is interested and concerned in the Resolution as mentioned at Item no. 4 of the Notice. Other than Mr. Shyam Sunder Aggarwal, no other Director, Key Managerial Personnel or their

respective relatives are concerned or interested in the Resolution. Details as required under SS-2 are given in corporate Governance report.

In the opinion of the Board, Mr. Shyam Sunder Aggarwal fulfills the conditions for his appointment as an Independent Director as specified in the Act and the SME Listing Agreement. Mr. Shyam Sunder Aggarwal is independent of the management.

Brief resume of Mr. Shyam Sunder Aggarwal, nature of his expertise in specific functional areas and names of companies in which he holds directorships and memberships / chairmanships of Board Committees, shareholding and relationships between directors inter-se as stipulated under Clause 52 of the SME Equity Listing Agreement with the Stock Exchanges, are provided in the Corporate Governance Report forming part of the Annual Report.

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

Item No. 5

Pursuant to Section 149, 161 (1) of the Companies Act 2013 and Rule 3 of Companies (Appointment and Qualification of Directors) Rules, 2014 and the Articles of Association of the Company, the Board of Directors of the Company, appointed Mr. Aditya Mehra as an Additional Director of the Company with effect from December, 05th2015. In terms of the provisions of said section Mr. Aditya Mehra would hold office up to the date of the ensuing Annual General Meeting.

As per the provisions of Sec 149 of the Act which has come in to force with effect from April 01, 2014, an Independent Director shall hold office for a term up to five consecutive years on the Board of a company and is not liable to retire by rotation.

Mr. Aditya Mehra, aged 35 years, has an overall experience of about 10 years in Banking sector. He has done his graduation in commerce from Delhi University. His main areas of practice are conducting financial due diligence and general corporate advisory.

The Company has received from Mr. Aditya Mehra (i) consent in writing to act as Director in Form DIR-2 pursuant to Rule 8 of Companies (Appointment & Qualification of Directors) Rules, 2014, (ii) intimation in Form DIR-8 in terms of Companies (Appointment & Qualification of Directors) Rules, 2014 to the effect that he is not disqualified under Section 164(2) of the Act; and (iii) declaration to the effect that he meets the criteria of independence as provided in Section 149 of the Act.

In the opinion of the Board Mr. Aditya Mehra fulfills the conditions specified in the Act, and the Rules made there under for appointment of Independent Director and he is Independent of the management.

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 placed before the members for their approval for a period of 1 years.

The terms and conditions of the appointment of Mr. Aditya Mehra pursuant to the provisions of Schedule IV of the Act, shall be open for inspection at the Registered Office of the Company by any Member during the normal business hours on any working day of the Company.

In the opinion of the Board of Directors Mr. Aditya Mehra the conditions specified in the Act and rules made there under and he is independent of the Management

Mr. Aditya Mehra is interested and concerned in the Resolution as mentioned at Item no. 5 of the Notice. Other than Mr. Aditya Mehra, no other Director, Key Managerial Personnel or their respective relatives are concerned or interested in the Resolution. Details as required under SS-2 are given in corporate Governance report.

In the opinion of the Board, Mr. Aditya Mehra the conditions for his appointment as an Independent Director as specified in the Act and the SME Listing Agreement. Mr. Aditya Mehra is independent of the management.

Brief resume of Mr. Aditya Mehra, nature of his expertise in specific functional areas and names of companies in which he holds directorships and memberships / chairmanships of Board Committees, shareholding and relationships between directors inter-se as stipulated under Clause 52 of the SME Equity Listing Agreement with the Stock Exchanges, are provided in the Corporate Governance Report forming part of the Annual Report.

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

Regd. Office:

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

Dated: 2nd September, 2015

By Order of the Board
For YOGYA ENTERPRISES LIMITED
Sd/-
(PRACHI SHARMA)
Company Secretary

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, 2015.

FINANCIAL PERFORMANCE

(Audited)

(Amount in Rs.)

| Particulars | Financial Year ended 31.03.2015 | Financial Year ended 31.03.2014 |
|---|------------------------------------|------------------------------------|
| Total Revenue | 264,141,574 | 124,215,408 |
| Profit before Interest, Tax & Depreciation | 1,136,079 | 881,701 |
| Less: Depreciation | 664,393 | 371,718 |
| Profit before Tax | 471,686 | 509,983 |
| Prior Period Expenses | | |
| Income Tax for Previous Years | 11,399 | - |
| TDS W/O | 29,473 | - |
| Profit before Tax after Extraordinary Items | 430,814 | 509,983 |
| Less: Provision for Income Tax | | |
| i) Current Tax | 201,981 | 90,500 |
| ii) Deferred Tax | 26,120 | 24,014 |
| Net Profit/ (Loss) | 202,713 | 395,469 |

KEY HIGHLIGHTS

The Total Revenue for the year grew to **Rs. 26.41 Cr.** in 2014-15 from **Rs 12.42 Cr.** in 2013-14, resulting in a growth of **112.64%**.

The Net Profit for the year declined to Rs. 2.03 Lacs in 2014-15 from Rs. 3.95 Lacs. In the previous year i.e. a decline of 48.61%.

The Earnings per share (EPS) for the year is 0.14 per share resulting a decline of 64.10 % as compared to Rs 0.39 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 2014-15 we have done a sales of more than Rs 27 Crores and in current financial year we have a target sales of more than Rs 50 Crores.

The Company has ventured in to Supply and Trading in Computer Hardware with initial focus on Delhi and NCR Region in addition to its existing line of trading operations w.e.f. 01-03-2015

The company bags order to supply Computer Hardware and Peripherals worth Rs. 2.5 Crores from Skyway Ventures Limited on 13th May, 2015

The Company bags order to Supply Computer Hardware and Peripherals worth Rs. 8 Crores (Rupees Eight Crores) from Aashee Infotech Limited on 08th May, 2015

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 Company came out with an IPO of 35,00,000 equity shares which opened on 25th March, 2015. 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. Issue price was Rs. 15/- per share (Face Value Rs.10/-, Premium Rs. 5/-). Date of Allotment in the public issue was April 9, 2015.

CHANGE IN THE NATURE OF BUSINESS

There is no change in the nature of the Business during the Financial year under review. However, the company has ventured in to supply and trading in computer hardware with initial focus on Delhi and NCR Region in addition to its existing line of trading operations w.e.f. 01-03-2015

NUMBER OF MEETINGS OF THE BOARD

The Board met 14times during the Financial Year 2014-15, on 15/05/2014, 25/10/2014, 26/11/2014, 10/12/2014, 12/12/2014, 15/12/2014, 17/12/2014, 18/12/2014, 22/12/2014, 22/01/2015, 03/03/2015, 16/03/2015, 17/03/2015

DIRECTORS AND OTHER KEY MANAGERIAL PERSONNEL

Changes in the composition of the Board of Directors and other Key Managerial Personnel

During the period under review Ms. Rama Rani resigned from the Board w.e.f. 17.12.2014.

As per the provisions of the Companies Act, 2013, Ms. Monica Gupta retires at the ensuing Annual General Meeting and being eligible, offers herself for re-appointment. The Board recommends her re-appointment for approval of the members in the forthcoming Annual General Meeting.

During the year, Mr. Shyam Sunder Aggarwal and Mr. Aditya Mehra were appointed as Additional Director by

the Board on 05.12.2014. Their term are upto the conclusion of the forthcoming AGM. In Compliance of section 149 of the Companies Act, 2013, regarding appointment of Independent Director, the Board recommends their appointment as Independent Director for the approval of members in the forthcoming Annual General Meeting.

KEY MANAGERIAL PERSONNEL

In compliance of section 203 of the Companies Act, 2013, Mr. Tarun Kumar, CFO, Mr. Rajeev Gupta, Managing Director and Ms. Prachi Sharma, Company Secretary are Key Managerial Personnel of the Company and were appointed at current designation on 25.12.2014, 27.11.2014 and 01/06/2015.

Mr. Tarun Chhabra was appointed as Company Secretary and Compliance officer on 22.12.2014. He resigned w.e.f. 27.05.2015

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.

Further, it may be noted that sub-section (5) of section 149 of the Companies Act, 2013, provides for a transitional period of one year (from 01-04-2014) for re-appointment of the Independent Directors, if eligible, for a consecutive period of 5 (five) years (if it is intended so by the Board) subject to compliance with the eligibility and other prescribed conditions.

In compliance of Section 149 of the Companies Act, 2013, regarding appointment of independent directors, your board have decided to recommend the appointment of Mr. Aditya Mehra, and Mr. Shyam Sunder Aggarwal as independent directors for period of 1 year.

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, the retiring auditors are eligible for reappointment to hold office from the conclusion of this Annual General Meeting to the conclusion of next Annual General Meeting. A written declaration has been received from them confirming that, if appointed, their re-appointment will be within the limits specified under Section 141 of the Companies Act, 2013. The audit committee has recommended their reappointment. Members may kindly consider their re-appointment and fix their remuneration.

Auditor's Report

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

SECRETARIAL AUDITORS

The Company got listed on 15th April, 2015. So Secretarial Audit for the Financial Year 2014-15 was not required as per the provisions of Companies Act, 2013

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

CONSERVATION OF ENERGY AND TECHNOLOGY ABSORPTION

(A) Conservation of energy:

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

(B) Technology absorption

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

FOREIGN EXCHANGE EARNINGS AND OUTGO

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

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

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

INTERNAL FINANCIAL CONTROL

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

The Company’s Internal Control Systems are commensurate with the nature of its business and the size and complexity of its operations.

The provision of sec 138 was not applicable to the company during the period under review.

RISK MANAGEMENT

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

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

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186

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

CORPORATE SOCIAL RESPONSIBILITY (CSR)

Pursuant to the provisions of Section 135 of the Companies Act, 2013, every company having net worth 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 purview of said section during the year.

SUBSIDIARY, ASSOCIATE AND JOINT VENTURE COMPANIES

Your company does not have any unlisted/listed subsidiary company or Joint Ventures or any Associate Companies. Pursuant to the provisions of the Rule 8 of Companies (Accounts) Rules, 2014, a statement

containing salient features of the financial statements of the Company's subsidiaries, associates and joint venture companies in Form AOC-1 is attached as **Annexure 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 /
Investors 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

The Company is committed to maintain the highest standards of corporate governance and adhere to the corporate governance requirements set out by SEBI. The Company has also implemented several best corporate governance practices as prevalent globally. Though the Company got listed in the Month April 2015 and as such the provision of Corporate Governance were not required to be complied with by the Company, however, the report on Corporate Governance as stipulated under the Listing Agreement is prepared on the basis of current period applications which forms an integral part of this Report. As during the period under review Corporate Governance were not applicable, therefore Auditors Certification has not been obtained and Management Discussion and analysis report is also not attached. Basic information in the Corporate Governance is given for the sake of investors.

DEPOSITS

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

PARTICULARS OF EMPLOYEES

The statement containing particulars of employees as required under section 197(12) of the Companies Act, 2013 read with rule 5(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: 2nd September 2015

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 | U51909DL2010PLC208333 |
| 2. | Registration Date | 16/09/2010 |
| 3. | Name of the Company | YOGYA ENTERPRISES LIMITED |
| 4. | Category/Sub-category of the Company | Category: Company Limited by Shares Sub-Category: Indian Non-Government Company |
| 5. | Address of the Registered office & contact details | 203, Gupta Arcade, Shrestha Vihar Market, Delhi-110092 Ph. No.: 011-43763300 Website: www.yogya.co.in E-mail: MD@YOGYA.CO.IN |
| 6. | Whether listed company | Listed |
| 7. | Name, Address & contact details of the Registrar & Transfer Agent, if any. | Bigshare Services Private Limited E2 Ansa Industrial Estate, Sakivihar Road, Sakinaka, Andheri East Mambai, Maharashtra-400072 Tel.: 022-40430200 Fax: 022-28475207 Email : ipo@bigshareonline.com Website:www.bigshareonline.com |

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

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

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES

| S. No. | Name and Address of the Company | CIN/GLN | Holding/ Subsidiary/ Associate Company | % of Shares Held | Applicable Section |
|--------|---------------------------------|---------|--|------------------|--------------------|
| 1 | | | N.A | | |
| 2 | | | | | |

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-2014] | | | | No. of Shares held at the end of the year[As on 31-March-2015] | | | | % Change during the year |
|--|--|---------------|---------------|-------------------|--|----------|----------------|-------------------|--------------------------|
| | Demat | Physical | Total | % of Total Shares | Demat | Physical | Total | % of Total Shares | |
| A. Promoters | | | | | | | | | |
| (1) Indian | | | | | | | | | |
| a) Individual/ HUF | 0 | 415000 | 415000 | 41.29 | 1190000 | 0 | 1190000 | 47.60 | 6.31% |
| 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. | 0 | 300000 | 300000 | 29.85 | 300000 | 0 | 300000 | 12 | -17.85% |
| 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) | 0 | 715000 | 715000 | 71.14 | 1490000 | 0 | 1490000 | 59.60 | -11.54% |
| 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) FII's | 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 | | 104500 | 104500 | 10.40 | 104500 | 0 | 104500 | 4.18 | -6.22% |
| ii) Overseas | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| b) Individuals | | | | | | | | | |
| i) Individual shareholders holding nominal share capital upto Rs. 1 lakh | 0 | 200 | 200 | 0.02 | 20000 | 0 | 20000 | 0.80 | 0.78% |

| | | | | | | | | | |
|--|---|---------|---------|-------|---------|--------|---------|-------|--------|
| ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh | 0 | 185300 | 185300 | 18.44 | 665500 | 220000 | 885500 | 35.42 | 16.98% |
| 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):- | 0 | 290000 | 290000 | 28.86 | 790000 | 220000 | 1010000 | 40.40 | 11.54% |
| Total Public Shareholding (B)=(B)(1)+(B)(2) | 0 | 290000 | 290000 | 28.86 | 790000 | 220000 | 1010000 | 40.40 | 11.54% |
| C. Shares held by Custodian for GDRs & ADRs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Grand Total (A+B+C) | 0 | 1005000 | 1005000 | 100 | 2280000 | 220000 | 2500000 | 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 | Rajeev Gupta | 415000 | 41.29 | 0 | 1190000 | 47.60 | 0 | 6.31 |
| 2 | Dhanu Infrastructure Pvt. Ltd. | 300000 | 29.85 | 0 | 300000 | 12 | 0 | -17.85 |
| | | 715000 | 71.14 | 0 | 1490000 | 59.60 | 0 | -11.54 |

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 | 415000 | 41.29 | 415000 | 41.29 |
| | Increase in shareholding as on 10.12.2014 because of issue of shares by the Company | 775000 | 31 | 775000 | 31 |
| | At the end of the year | 1190000 | 47.60 | 1190000 | 47.60 |
| 2. | Dhanu Infrastructure Pvt. Ltd. | | | | |
| | At the beginning of the year | 300000 | 29.85 | 300000 | 29.85 |
| | No Increase or Decrease | 0 | 0 | 0 | 0 |
| | At the end of the year | 300000 | 12.00 | 300000 | 29.85 |

**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 | Dhanu Consultants Pvt. Ltd. | 104500 | 10.40 | 104500 | 10.40 |
| 2 | Monica Gupta | 70000 | 6.97 | 70000 | 6.97 |
| 3 | Yogendra Singh | 55300 | 5.50 | 55300 | 5.50 |
| 4 | Naresh Kumar Gupta | 20000 | 1.99 | 20000 | 1.99 |
| 5 | Rajeev Gupta HUF | 20000 | 1.99 | 20000 | 1.99 |
| 6 | Rama Rani | 20000 | 1.99 | 20000 | 1.99 |
| 7 | Robart | 200 | 0.02 | 200 | 0.02 |
| | TOTAL | 290000 | 28.86 | 290000 | 28.86 |
| | Increase in shareholding as on 10.12.2014 because of issue of shares by the Company | 590000 | 23.60 | 590000 | 23.60 |
| | At the end of the year | | | | |
| 1 | Yogendra Singh | 145000 | 5.80 | 145000 | 5.80 |
| 2 | Yashwant Kumar | 110000 | 4.40 | 110000 | 4.40 |
| 3 | Jyoti | 105000 | 4.20 | 105000 | 4.20 |
| 4 | Dhanu Consultants Pvt. Ltd. | 104500 | 4.18 | 104500 | 4.18 |
| 5 | Robart | 100000 | 4.00 | 100000 | 4.00 |
| 6 | Avdesh Kumar | 90000 | 3.60 | 90000 | 3.60 |

| | | | | | |
|----|------------------|--------|-------|--------|-------|
| 7 | Amit Pal Yadav | 85000 | 3.40 | 85000 | 3.40 |
| 8 | Shekhar | 70000 | 2.80 | 70000 | 2.80 |
| 9 | Sharmila | 45000 | 1.80 | 45000 | 1.80 |
| 10 | Rajeev Gupta HUF | 25500 | 1.02 | 25500 | 1.02 |
| | TOTAL | 880000 | 35.20 | 880000 | 35.20 |

v) Shareholding of Directors and Key Managerial Personnel:

| SN | Shareholding of each Directors and each Key Managerial Personnel | Shareholding at the beginning of the year | | Cumulative Shareholding during the Year | |
|----|---|---|----------------------------------|---|----------------------------------|
| | | No. of shares | % of total shares of the company | No. of shares | % of total shares of the company |
| | At the beginning of the year | | | | |
| | Directors | | | | |
| 1 | Monica Gupta | 70000 | 6.97 | 70000 | 6.97 |
| 2. | Aditya Mehra | 0 | 0 | 0 | 0 |
| 3. | Shyam Sunder Aggarwal | 0 | 0 | 0 | 0 |
| | KMP | | | | |
| 4 | Rajeev Gupta | 415000 | 41.29 | 415000 | 41.29 |
| 5 | Tarun Kumar | 0 | 0 | 0 | 0 |
| 6 | Prachi Sharma | 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 | 2.80 | 70000 | 2.80 |
| 2. | Aditya Mehra | 0 | 0 | 0 | 0 |
| 3. | Shyam Sunder Aggarwal | 0 | 0 | 0 | 0 |
| | KMP | | | | |
| 12 | Rajeev Gupta | 1190000 | 47.60 | 1190000 | 47.60 |
| 13 | Tarun Kumar | 0 | 0 | 0 | 0 |
| 14 | Prachi Sharma | 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 | 324595.74 | 70,00,000.00 | NIL | 73,24,595.74 |
| ii) Interest due but not paid | NIL | NIL | NIL | NIL |
| iii) Interest accrued but not due | NIL | NIL | NIL | NIL |
| Total (i+ii+iii) | 324595.74 | 70,00,000.00 | NIL | 73,24,595.74 |
| Change in Indebtedness during the financial year | | | | |

| | | | | |
|--|---------------------|-------------------|------------|---------------------|
| * Addition | 1,91,66,734.70 | 1,01,50,000.00 | NIL | 2,93,16,734.70 |
| * Reduction | 1,78,20,418.96 | 1,71,50,000.00 | NIL | 3,49,70,418.96 |
| Net Change | 13,46,315.74 | -70,00,000 | NIL | -5653684.26 |
| Indebtedness at the end of the financial year | | | | |
| i) Principal Amount | 16,70,911.48 | NIL | NIL | 1,67,911.48 |
| 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 | 16,70,911.78 |

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 | 1,00,000/- * | 1,00,000/- |
| | (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) | 1,00,000/- | 1,00,000/- |

*Four months' salary given

B. Remuneration to other directors

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

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

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

| SN | Particulars of Remuneration | Key Managerial Personnel | | | |
|----|---|--------------------------|---------------------|--------------------|-----------|
| | | CEO | CS Tarun Chhabra | CFO Tarun Kumar | Total |
| 1 | Gross salary | | | | |
| | (a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961 | NIL | 85458.51 | 54400.00 | 139858.51 |
| | (b) Value of perquisites u/s 17(2) Income-tax Act, 1961 | NIL | NIL | NIL | NIL |
| | (c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961 | NIL | NIL | NIL | NIL |
| 2 | Stock Option | | NIL | | NIL |
| 3 | Sweat Equity | | NIL | | NIL |
| 4 | Commission | | NIL | | NIL |
| | - as % of profit | | | | NIL |
| | Others, specify... | | NIL | | NIL |
| 5 | Others, please specify | | NIL | | NIL |
| | Total | NIL | 85458.51 | 54400.00 | 139858.51 |

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: 2nd September 2015

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 | |
| 2. | Reporting period for the subsidiary concerned, if different from the holding company's reporting period | |
| 3. | Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries | |
| 4. | Share capital | |
| 5. | Reserves & surplus | |
| 6. | Total assets | |
| 7. | Total Liabilities | N.A |
| 8. | Investments | |
| 9. | Turnover | |
| 10. | Profit before taxation | |
| 11. | Provision for taxation | |
| 12. | Profit after taxation | |
| 13. | Proposed Dividend | |
| 14. | % of shareholding | |

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: 2nd September 2015

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: 2nd September 2015

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 receive 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 | .94:1 |

- 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* | N.A. |
| Ms. Monica Gupta | N.A. |
| Mr. Shyam Sunder Aggarwal | N.A. |
| Mr. Aditya Mehra | N.A. |

* Mr. Rajeev Gupta does not received any remuneration in last financial year.

* *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:**
186.5%
- d. **The number of permanent employees on the rolls of Company:** 8
- e. **The explanation on the relationship between average increase in remuneration and Company performance:**

On an average, employees received an annual increase of 18.83%. The individual increments varied from 17% to 20%, based on individual performance. The increase in remuneration is in line with the market trends. In order to ensure that remuneration reflects Company performance, the performance pay is also linked to organization performance, apart from an individual's performance.

f. Comparison of the remuneration of the key managerial personnel against the performance of the Company:

| | |
|--|---------|
| Aggregate remuneration of key managerial personnel (KMP) in FY15 (` crore) | .076 |
| Revenue (` crores) | 26.35 |
| Remuneration of KMPs (as % of revenue) | 0.29% |
| Profit before Tax (PBT) (` crores) | .047 |
| Remuneration of KMP (as % of PBT) | 160.28% |

g. Variations in the market capitalisation of the Company, price earnings ratio as at the closing date of the current financial year and previous financial year: N.A. As the Company got listed on 15/04/2015, so this data is not available on 31st March, 2015.

h. Percentage increase over decrease in the market quotations of the shares of the Company in comparison to the rate at which the Company came out with the last public offer: N.A. As the Company got listed on 15/04/2015, so this data is not available on 31st March, 2015.

i. Average percentile increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration:

Average Salary Increase for employees – 18.75%

Average Salary Increase for KMP's – N.A. (KMP does not receive any remuneration in past Financial Year)

j. Comparison of remuneration of the each key managerial personnel against the performance of the Company:

| Directors | Remuneration in FY15 (` crores) | Revenue (` crores) | Remuneration as % of revenue | Profit before Tax (PBT) (crores) | Remuneration (as % of PBT) |
|------------------|---------------------------------|--------------------|------------------------------|----------------------------------|----------------------------|
| Mr. Rajeev Gupta | .03 | 26.35 | .11 | .047 | 63.83 |
| Mr. Tarun Kumar | .0036 | 26.35 | .014 | .047 | 7.66 |

* Salary of Mr.Tarun Kumar is for part of the year.

k. The key parameters for any variable component of remuneration availed by the directors: N.A.

l. The ratio of the remuneration of the highest paid director to that of the employees who are not directors but receive remuneration in excess of the highest paid director during the year: N.A.

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

The Company affirms remuneration being paid to M.D. is as per the remuneration policy of the 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,
Shresth Vihar Market,
Delhi, 110092, Delhi, INDIA

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

Place: New Delhi

Date: 2nd September 2015

CORPORATE GOVERNANCE REPORT

Corporate Governance is all about maintaining a valuable relationship and trust with all stakeholders. We consider stakeholders as partners in our success, and we remain committed to maximizing stakeholders' value, be it shareholders, employees, suppliers, customers, investors, communities or policy makers. This approach to value creation emanates from our belief that sound governance system, based on relationship and trust, is integral to create enduring value for all.

STATEMENT ON COMPANY'S PHILOSOPHY ON CODE OF GOVERNANCE

The Company's Governance policy is based on trusteeship, transparency and accountability. As a corporate citizen, our business fosters a culture of ethical behavior and disclosures aimed at building trust of our stakeholders.

Governance Structure

The Corporate Governance structure at Yogya Enterprises Limited is as follows:

1. Board of Directors:

The Board is entrusted with the ultimate responsibility of the management, directions and performance of the Company. As its primary role is fiduciary in nature, the Board provides leadership, strategic guidance, objective and independent view to the Company's Management while discharging its responsibilities, thus ensuring that the management adheres to ethics, transparency and disclosure.

2. Committees of the Board:

The Board has constituted the following Committees viz, Audit Committee, Remuneration and Nomination Committee and Stakeholder Relationship Committee/Investors Grievance Committee. Each of the said Committee has been mandated to operate within a given framework.

BOARD OF DIRECTORS

Size and Composition of the Board and Attendance Status

The composition of the board is in line with the Listing Agreement. The Board of Directors of the Company consists of 4 Directors; out of which 2 are Non Executive-Independent Directors, and 1 is Non- Executive Non- Independent Director and Rest 1 is Executive Directors of the Company. The Chairman of the Board is a non promoter Non - Executive Director.

The composition of the Board, category of Directors and Attendance Status at the Board meetings and AGM are as under:

| Name of the Director | Category | Designation | No. of membership in Boards of other companies | No. of Board Meetings Attended | Attendance of each director at last AGM |
|---------------------------|---|------------------------------|--|--------------------------------|---|
| Mr. Rajeev Gupta | Promoter & Executive Director | Managing Director & Chairman | 3 and 1 LLP | 14 | Yes |
| Ms. Monica Gupta | Non Promoter and Non-Executive Director | Director | 2 and 1 LLP | 14 | Yes |
| Mr. Shyam Sunder Aggarwal | Independent Director | Additional Director | NIL | 8 | No |
| Mr. Aditya Mehra | Independent Director | Additional Director | One | 7 | No |

*Mr. Shyam Sunder Aggarwal and Mr. Aditya Mehra were appointed as an additional director of the Company on 05th December 2015.

None of the Directors on the Board is a member of more than ten Committees and Chairman of more than five Committees across all companies in which they are Directors.

Independent Directors

The Non-Executive Independent Directors fulfill the conditions of independence specified in Section 149(6) of the Companies Act, 2013 and Rules made there under and meet with requirement of Clause 52 of the SME Equity Listing Agreement entered into with the Stock Exchanges.

Board Meetings

14 Board Meetings were held during the financial year 2014-2015. The interval between two meetings was well within the maximum period mentioned under Section 173 of the Companies Act, 2013 and the Listing Agreement.

The details of Board meetings are given below:

| Date | Board Strength | No. of Directors Present |
|-------------------|----------------|--------------------------|
| May 15, 2014 | 3 | 3 |
| September 3, 2014 | 3 | 2 |
| October 25, 2014 | 3 | 3 |
| November 26, 2014 | 3 | 2 |
| December 10, 2014 | 5 | 4 |
| December 12, 2014 | 5 | 4 |
| December 15, 2014 | 5 | 4 |
| December 17, 2014 | 4 | 3 |
| December 18, 2014 | 4 | 4 |
| December 22, 2014 | 4 | 3 |
| January 22, 2014 | 4 | 4 |
| March 3, 2015 | 4 | 4 |
| March 16, 2015 | 4 | 4 |
| March 17, 2015 | 4 | 4 |

Meetings of Independent Directors

The Company's Independent Directors meet at least once in every financial year without the presence of Executive Directors or management personnel. Such meetings are conducted informally to enable Independent Directors to discuss matters pertaining to the Company's affairs and put forth their views. The Independent Director takes appropriate steps to present their views to the Chairman and Managing Director. No meeting of Independent Directors was held during the Financial Year 2014-15.

Board's Procedures

It has always been the Company's policy and practice that apart from matters requiring Board's approval by statute, all major decisions including quarterly results of the Company, financial restructuring, capital expenditure proposals, collaborations, material investment proposals in joint venture/promoted companies, sale and acquisition of material nature of assets, mortgages, guarantees, donations, etc. are regularly placed before the Board. This is in addition to information with regard to actual operations; major litigation feedback reports, information on senior level appointments just below the Board level and minutes of all Committee Meetings.

CODE OF CONDUCT

The Company has in place Code of Conduct (the Code) applicable to all the Directors & Senior Management. The Code is applicable to Directors & Senior Management to such extent as maybe applicable to them depending on their roles and responsibilities. The Code gives guidance and support needed for ethical conduct of business and compliance of law. The Code reflects the values of the Company viz-Customer Value, Integrity and Excellence.

The Company has also placed a separate code for Independent Directors. It helps in bringing an independent judgment to bear on the Board's deliberations especially on issues of strategy, performance, risk management, resources, key appointments and standards of conduct.

A copy of these Codes has been put on the Company's website (www.yogya.co.in) at the link <http://www.yogya.co.in/coc.html>. The Codes has been circulated to Directors and Management Personnel, and its compliance is affirmed by them annually.

A declaration signed by the Company's Chairman and Managing Director is published in this Report.

BOARD COMMITTEE

The Board of directors has constituted Board committees to deal with specific areas and activities which concern the company and need a closer review. The Board Committees are formed with approval of the Board and function under their respective Charters. These Board Committees play an important role in overall management of day-to-day affairs and governance of the Company. The Board Committees meet at regular intervals, takes necessary steps to perform its duties entrusted by the Board. To ensure good governance, the Minutes of the Committee Meetings are placed before the Board for their noting.

Details of the Board Committees and other related information are provided hereunder:

A. AUDIT COMMITTEE

Composition

Pursuant to the provisions of Section 177 of the Companies Act, 2013 and clause 52 of the Listing Agreement, an audit committee comprising of majority of Independent Directors had been constituted to perform all such powers and functions as were required to be performed under the said provisions.

Meetings & Attendance

The Audit Committee was constituted on 18th December, 2014. The Audit Committee met once in a financial Year 2014-15 on March 3rd, 2015. The constitution and attendance of Audit Committee is as given below:

| Name of Member | Designation | Nature of Directorship | Attendance |
|---------------------------|-------------|--|------------|
| Mr. Aditya Mehra | Chairman | Independent Director | One |
| Mr. Shyam Sunder Aggarwal | Member | Independent Director | One |
| Mr. Monica Gupta | Member | Non- Executive Director & Non-Independent Director | One |

The Company Secretary acts as Secretary to the Committee.

Terms of Reference

Powers of Audit Committee

The Audit Committee shall have powers, which should include the following:

1. To investigate any activity within its terms of reference.
2. To seek information from any employee.
3. To obtain outside legal or other professional advice.
4. To secure attendance of outsiders with relevant expertise, if it considers necessary.

Role of Audit Committee

The role of the Audit Committee shall include the following:

- Oversight of the company's financial reporting process and the disclosure of its financial information to ensure that the financial statement is correct, sufficient and credible;
- Recommendation for appointment, remuneration and terms of appointment of auditors of the company;
- Approval of payment to statutory auditors for any other services rendered by the statutory auditors;
- Reviewing, with the management, the annual financial statements and auditor's report thereon before submission to the board for approval, with particular reference to:
 - Matters required to be included in the Director's Responsibility Statement to be included in the Board's report in terms of clause (c) of sub-section 3 of section 134 of the Companies Act, 2013
 - Changes, if any, in accounting policies and practices and reasons for the same
 - Major accounting entries involving estimates based on the exercise of judgment by management
 - Significant adjustments made in the financial statements arising out of audit findings
 - Compliance with listing and other legal requirements relating to financial statements
 - Disclosure of any related party transactions
 - Qualifications in the draft audit report
- Reviewing, with the management, the quarterly financial statements before submission to the board for approval;
- Reviewing, with the management, the statement of uses / application of funds raised through an issue (public issue, rights issue, preferential issue, etc.), the statement of funds utilized for purposes other than those stated in the offer document / prospectus / notice and the report submitted by the monitoring agency monitoring the utilization of proceeds of a public or rights issue, and making appropriate recommendations to the Board to take up steps in this matter;
- Review and monitor the auditor's independence and performance, and effectiveness of audit process;

- Approval or any subsequent modification of transactions of the company with related parties;
- Scrutiny of inter-corporate loans and investments;
- Valuation of undertakings or assets of the company, wherever it is necessary;
- Evaluation of internal financial controls and risk management systems;
- Reviewing, with the management, performance of statutory and internal auditors, adequacy of the internal control systems;
- Reviewing the adequacy of internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure coverage and frequency of internal audit
- Discussion with internal auditors of any significant findings and follow up there on;
- Reviewing the findings of any internal investigations by the internal auditors into matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature and reporting the matter to the board;
- Discussion with statutory auditors before the audit commences, about the nature and scope of audit as well as post-audit discussion to ascertain any area of concern;
- To look into the reasons for substantial defaults in the payment to the depositors, debenture holders, shareholders (in case of non-payment of declared dividends) and creditors;
- To review the functioning of the Whistle Blower mechanism;
- Approval of appointment of CFO (i.e., the whole-time Finance Director or any other person heading the finance function or discharging that function) after assessing the qualifications, experience and background, etc. of the candidate;
- Carrying out any other function as is mentioned in the terms of reference of the Audit Committee.

Reviewing the following information:

The Audit Committee shall mandatorily review the following information:

- Management discussion and analysis of financial condition and results of operations;
- Statement of significant related party transactions (as defined by the Audit Committee), submitted by management;
- Management letters / letters of internal control weaknesses issued by the statutory auditors;
- Internal audit reports relating to internal control weaknesses; and
- The appointment, removal and terms of remuneration of the Chief internal auditor shall be subject to review by the Audit Committee.

B. NOMINATION AND REMUNERATION COMMITTEE

Terms of Reference

- Reviewing the overall compensation policy, service agreements and other employment conditions of Managing / Whole-time Director(s)/KMPs
- Reviewing the performance of the Managing / Whole-time Director/KMPs and recommending to the Board, the quantum of annual increments and annual commission.

Composition

The Board of Directors constituted a Nomination and Remuneration Committee comprising three Non-Executive Directors on 18th December, 2014. The Nomination and Remuneration Committee did not meet during the financial year 2014-15. The Committee and attendance is given below:

| Name of Member | Designation | Nature of Directorship |
|---------------------------|-------------|---|
| Mr. Aditya Mehra | Chairman | Independent Director |
| Mr. Shyam Sunder Aggarwal | Member | Independent Director |
| Ms. Monica Gupta | Member | Non Executive Director & Non-Independent Director |

The function of the Nomination and Remuneration Committee includes recommendation of appointment of Whole-time Director(s)/ Managing Director/Joint Managing Director and recommendation to the Board of their remuneration.

Remuneration Policy

The company's remuneration policy is directed towards rewarding performance based on review of achievements periodically. The remuneration policy is in consonance with the existing industry practice. Nomination and Remuneration policy is available at the Company's Website.

Remuneration paid to the Executive Directors:

The details of Remuneration paid to the Chairman and Managing Director and Whole-Time Directors for the financial year 2014-2015 is given below:

| Name | Salary | Commission on profits | Total |
|------------------|------------|-----------------------|----------|
| Mr. Rajeev Gupta | 1,00,000 * | NIL | 1,00,000 |

*Salary was paid for 4 months only, yearly package Rs 300000/-

The tenure of office of the Managing Director and Whole-time Directors is for five years from their respective dates of appointments.

Remuneration paid to the Non-Executive Directors:

Sitting fee and commission on net profit to Non-Executive Directors:

| Name of the Non-Executive Director | Sitting Fee | Commission | Total |
|------------------------------------|-------------|------------|-------|
| Ms. Monica Gupta | NIL | NIL | NIL |
| Mr. Shyam Sunder Aggarwal | NIL | NIL | NIL |
| Mr. Aditya Mehra | NIL | NIL | NIL |

Equity Shares held by the Directors

Except as stated hereunder, none of the directors, held any shares in the Company as on March 31, 2015:

| Name of the Director | No. of Shares Held | % of Shareholding |
|---------------------------|--------------------|-------------------|
| Mr. Rajeev Gupta | 1190000 | 34% |
| Ms. Monica Gupta | 70000 | 2% |
| Mr. Shyam Sunder Aggarwal | 0 | 0 |
| Mr. Aditya Mehra | 0 | 0 |

The Company does not have any Stock Option Scheme for its employees.

C. Stakeholder Relationship Committee/Investors Grievance Committee

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 Shareholder Grievance Committee, inter alia, oversees and reviews all matters connected with the investor services in connection with applications received and shares allotted in the Initial Public Offer, status of refund account, conversion of partly paid shares into fully paid shares, rematerialization and dematerialization of shares and transfer of shares of the Company.

The Committee oversees performance of the Registrar and Transfer Agents of the Company and recommends measures for overall improvement in the quality of investor services.

The Board has delegated the power of approving transfer of securities to the officers of the Company.

No Committee meetings were held during the Financial year 2014-15. The constitution of the Committee and attendance of each member is as given below:

| Name of Member | Designation | Nature of Directorship | No. of Meeting attended |
|---------------------------|-------------|---|-------------------------|
| Mr. Aditya Mehra | Chairman | Independent Director | NIL |
| Mr. Shyam Sunder Aggarwal | Member | Independent Director | NIL |
| Ms. Monica Gupta | Member | Non Executive Director & Non Independent Director | NIL |

Compliance Officer

Ms. Prachi Sharma, Company Secretary is the Compliance Officer w. e. f. June 1, 2014 and is complying with the requirements of the SME Equity Listing Agreement with the Stock Exchanges and requirements of SEBI (Prohibition of Insider Trading) Regulation, 2015.

Complaints from Investors

| | |
|---|-----|
| No. of complaints pending at the beginning of the year | Nil |
| No. of complaints received by correspondence during the year ended 31.03.2015 | Nil |
| No. of complaints received for Refund / Instrument correction during the year | Nil |
| No. of complaints received from BSE during the year | Nil |
| No. of complaints received from DSE during the year | Nil |
| No. of complaints received from SEBI during the year | Nil |
| No. of complaints resolved / replied during the year | Nil |

No. of Investors complaints pending at the ending of the year 31.03.2015

Nil

We confirm that No complaints remained unattended / pending for more than 30 days.
There were no share transfers pending for registration for more than 15 days as on the said date.

General Body Meetings

Annual General Meetings (AGM)

| Year | Date, Time & Venue | Matters for Special Resolution passed |
|----------------------------------|--|---------------------------------------|
| 4 th AGM 2013-2014 | 30.09.2014 , 11.00 AM Registered Office | NIL |
| 3 rd AGM 2012-2013 | 30.09.2013 01.00PM Registered Office | NIL |
| 2 nd AGM 2011-2012 | 28.09.2012 01.00 PM Registered Office | NIL |
| 1 st AGM 2010-2011 | 30.09.2011 11.30 AM Registered Office | NIL |

Extraordinary General Meeting/Postal Ballot

Extraordinary General Meeting was held on 10/01/2015 during the year 2014-15.
No Postal Ballot was made during the year 2014-15.

Subsidiaries

The Company has no subsidiary.

Disclosures

There are no materially significant related party transactions made by the Company with its Promoters, Directors or management, their subsidiaries or relatives, etc. that may have potential conflict with the interest of the Company at large. The transactions with related parties as per requirements of Accounting Standard (AS-18)-'Related Party Disclosures' are disclosed in Notes to Accounts Section in the Annual Report.

All mandatory requirement as per Clause 52 of the Listing Agreement have been complied with by the Company. There were no restriction and penalties imposed by either SEBI or the Stock Exchanges or any statutory authority for non-compliance of any matter related to the capital market during the year under review.

The Company follows Accounting Standards issued by the Institute of Chartered Accountants of India and there is no statutory audit qualification in this regard.

Vigil Mechanism/ Whistle Blower Policy

The Company promotes ethical behavior in all its business activities and has put in place a mechanism for reporting illegal or unethical behavior. The Company has a Vigil mechanism and Whistle blower policy under which the employees are free to report violations of applicable laws and regulations and the Code of Conduct. The reportable matters may be disclosed to the Ethics and Compliance Task Force which operates under the supervision of the Audit Committee. Employees may also report to the Chairman of the Audit Committee. During the year under review, no employee was denied access to the Audit Committee.

Adoption of Mandatory and Non-mandatory Requirements of Clause 52

The Company has complied with all mandatory requirements of Clause 52 of the Listing Agreement. The Company has not adopted any non-mandatory requirements of Clause 52 of the Listing Agreement.

Means of Communication

| | |
|---|---|
| Quarterly/Half yearly report sent to each household of shareholders | No |
| Quarterly/Half Yearly/Yearly results of the Company normally published in | NA |
| Any website where financial results and official news displayed | www.bseindia.com |
| Whether any advertisement also displayed officials news releases And presentations made to institutions or investors/analysts | No presentation made |
| Whether management discussions and analysis forms part of Annual Report | No. As the Company was not listed during the Financial Year 2014-15 |
| Whether shareholders information section forms part of Annual Report | Yes |

General Shareholders' Information

| | |
|---|---|
| Scheduled AGM's Day, Date, Time & Venue | 04th ANNUAL GENERAL MEETING 30 th September, 2015 Wednesday 11.00 AM 203, GUPTA ARCADE , SHRESTHA VIHAR MARKET , DELHI-110092 |
| Tentative Financial Year 2015-2016 | <ul style="list-style-type: none"> • Financial reporting for the half year ending 30th September 2015: By 15th November 2015 for UFR • Financial reporting for the half year/year ending 31st March, 2016: By 30th May for AFR. |
| Book Closure Period | 28 th September 2015 (Monday) to 30 th September 2015 (Wednesday) both days inclusive |
| Dividend | In order to meet the additional working capital requirements of the Company, No Dividend has been declared. |

| | |
|--|--|
| Registered Office | 203, GUPTA ARCADE , SHRESTHA VIHAR MARKET , DELHI-110092 Email id: md@yogya.co.in, |
| Listing of Equity Shares on Stock Exchanges and Payment of Listing Fee | SME Segment of Bombay Stock Exchange (BSE) Annual Listing fee for the year 2014-15, has been paid by the Company to Stock Exchange. |
| Registrar & Transfers Agents | Bigshare Services Pvt Ltd E-2 & 3, Ansa Industrial Estate, Saki-Vihar Road, Sakinaka, Andheri(E), Mumbai - 400 072 Phone: 91-22-40430200 Fax: 91-22-2847 5207 Email: ipo@bigshareonline.com Website: http://www.bigshareonline.com |
| Share Transfer System | Share Transfer in physical form can be lodged with Bigshare Services Pvt Ltd , at abovementioned address or at Registered office of the Company. |
| ISIN for Equity Shares | INE904R01019 |
| Scrip Code | 539097 |

Stock Market Data: Company got listed on 15th April, 2015 on SME Segment of BSE. The Stock Market Data for the Financial Year 2014-15 is not available.

| Shareholding pattern as on *9 th April 2015:-CATEGORY | | NO. OF SHARE HELD | % OF SHAREHOLDING |
|--|--|-------------------|-------------------|
| (A) | Shareholding of Promoter and Promoter Group | | |
| 1 | Indian | | |
| (a) | Individuals/Hindu Undivided Family | 1345500 | 38.44 |
| (b) | Bodies Corporate | 404500 | 11.56 |
| | Sub Total (A)(1) | 1750000 | 50 |
| 2 | Foreign | NIL | NIL |
| | Sub Total (A)(2) | NIL | NIL |
| | Total Shareholding of Promoter and Promoter Group (A)=(A)(1)+(A)(2) | 1750000 | 50 |
| (B) | Public Shareholding | | |
| 1 | Institutions | | |
| (a) | Market Makers | 56000 | 1.60 |
| | Sub Total (B)(1) | 56000 | 1.60 |
| 2 | Non-Institutions | | |
| (a) | Bodies Corporate | 400000 | 11.43 |
| (b) | Individuals | | |

| | | | |
|-----|--|----------------|---------------|
| i. | Individual shareholders holding nominal share capital up to Rs. 1 Lakh | 544000 | 15.54 |
| | Individual shareholders holding nominal share capital in excess of Rs. 1 Lakh | 750000 | 21.43 |
| (c) | Other | | |
| | Sub Total (B)(2) | 1694000 | 48.40 |
| | Total Public Shareholding (B)= (B)(1)+(B)(2) | 1750000 | 50 |
| | TOTAL (A)+ (B) | 3500000 | 100.00 |
| (C) | Shares held by Custodians and against which depository Receipts have been issued | 0 | 0 |
| | GRAND TOTAL (A)+(B)+(C) | 3500000 | 100.00 |

*Being the date of allotment of public issue 09th April, 2015

Distribution of Shareholding

| Share holding Range | No. of Shareholders | % | Total Shares | % |
|---------------------|---------------------|----------------|----------------|----------------|
| UP TO 5000 | 0 | 0.00% | 0 | 0.00% |
| 5001 10000 | 2 | 11.76% | 20000 | 0.80% |
| 10001 20000 | 2 | 11.76% | 40000 | 1.60% |
| 20001 30000 | 1 | 5.88% | 25500 | 1.02% |
| 30001 50000 | 1 | 5.88% | 45000 | 1.80% |
| 50001 70000 | 2 | 11.76% | 140000 | 5.60% |
| 70001 100000 | 3 | 17.65% | 275000 | 11.00% |
| 100001 & ABOVE | 6 | 35.29% | 1954500 | 78.18% |
| TOTAL | 17 | 100.00% | 2500000 | 100.00% |

Dematerialization of shares and liquidity

91.2% of the Company's Paid up Equity Shares Capital is in the dematerialized form as on 31st March, 2015.

Plants and Units Locations: Nil

Registered Office:

203, Gupta Arcade,
ShresthaVihar Market
New Delhi - 110092, India
T: +91 11 43763310

Address for Correspondence

(a) **Investor Correspondence:** For any query in relation to the shares of the Company.

For Shares held in Physical Form:

Bigshare Services Pvt Ltd

E-2 & 3, Ansa Industrial Estate,
Saki-Vihar Road, Sakinaka, Andheri(E),
Mumbai - 400 072

Phone: 91-22-40430200

Fax: 91-22-2847 5207

Email: ipo@bigshareonline.com

Website: <http://www.bigshareonline.com>

For Shares held in Demat Form

To the Investors' Depository participant(s) and / or **Bigshare Services Pvt Ltd.** at the above address

(b) For grievance redressal and any query on Annual Report

Secretarial Department
Yogya Enterprises Limited
203, Gupta Arcade,
ShresthaVihar Market
New Delhi - 110092, India
E-mail : md@yogya.co.in

Compliance Certificate of the Auditors/ Practicing Company Secretary

As the Company got listed on SME Segment of Stock Exchange on 15th April, 2015, Compliance Certificate for the Financial Year 2014-15 was not required.

**Details of Directors seeking appointment/re-appointment or fixation of Remuneration in the Annual General Meeting
(Pursuant to clause 52(IV)(G) of the SME Equity Listing Agreement & SS - 2 Secretarial Standard On General Meetings)**

| Name of Director | Mr. Shyam Sunder Aggarwal | Mr. Aditya Mehra | Ms. Monica Gupta |
|-----------------------|---|---|---|
| Age | 34 Years | 35 Years | 34 Years |
| Qualifications | BCA | B.Com | B.A. |
| Specialised Expertise | He is having 13 years of experience in Research and Administration through building systems and processes for smooth & efficient running of | 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 | 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 |

| | | | |
|---|--|---|--|
| | business. | corporate clients. As an independent director, he brings value addition to Company. | Administration. |
| Terms & Conditions of 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 1 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 1 years. | Terms & Conditions of the Appointment will remain the same as of original appointment. |
| Remuneration sought to be paid | NIL | NIL | NIL |
| Remuneration Last drawn | NIL | NIL | NIL |
| Date of First appointment on the Board | 05/12/2014 | 05/12/2014 | 15/11/2010 |
| No. of shares held in Company as at March 31, 2015. | NIL | NIL | 70,000 |
| Relationship with other directors, Manager and other KMP | Independent | Independent | Wife of Mr. Rajeev Gupta, Managing Director |
| No. of Meetings of Board attended during the year | 8 | 7 | 14 |
| Directorships in other Companies | NIL | A & H Realtech Private Limited | Yogya Infrastructures Limited Excellent Securities Limited Elevate Enterprises LLP |

| Committee Positions | Member | Chairman | Member |
|---------------------|--|--|--|
| | 1. Audit Committee 2. Nomination and Remuneration Committee 3. Stakeholder Grievance Committee | 1. Audit Committee 2. Nomination and Remuneration Committee 3. Stakeholder Grievance Committee | 1. Audit Committee 2. Nomination and Remuneration Committee 3. Stakeholder Grievance Committee |

By Order of the Board
For Yogya Enterprises Limited

-sd-

(Rajeev Gupta)

Managing Director

DIN: 00603828

Residential Address:

203, Gupta Arcade,

Shresth Vihar Market,

Delhi, 110092, Delhi, INDIA

-sd-

(Monica Gupta)

Director

DIN: 01559355

Residential Address:

GOVERDHAN LAL ARORA,

C-19, EAST BALDEV PARK,

KRISHNA NAGAR, DELHI, 110051

Place: New Delhi

Date: 2nd September 2015

INDEPENDENT AUDITOR'S REPORT

To the Members of M/S YOGYA ENTERPRISES LIMITED

Report on the Financial Statements

We have audited the accompanying financial statements of **M/s Yogya Enterprises Limited** ('the Company'), which comprises the Balance Sheet as **at 31st March, 2015** and the statement of Profit and Loss, Cash Flow Statement of the company for the year ended and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 with respect to preparation 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 Standards referred in Section 133 of the Companies Act, 2013 ("the Act"), read with Rule 7 of the Companies (Accounts) Rule, 2014. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fairview, safeguarding of the assets of the company, selection and application of appropriate accounting policies, making judgments and estimates that are reasonable and prudent and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing specified under section 143(10), issued by the Institute of Chartered Accountants of India. 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 control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. 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.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the 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 2015**;
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. ***We have not reported on internal financial control system as the same has been deferred by Ministry of Corporate Affairs, Government of India, Notification No. G.S.R 722(E) dated 14th October, 2014.***
2. As required by the Companies (Auditor's Report) Order, 2015 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 statement on the matters specified in paragraphs 3 and 4 of the Order.
3. 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, Statement of Profit and Loss, and Cash Flow Statement dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the Balance Sheet, Statement of Profit and Loss, and Cash Flow Statement 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 March 31st, 2015, taken on record by the Board of Directors, none of the directors is disqualified as on March 31st 2015, from being appointed as a director section 164(2) of the Companies Act, 2013

- f) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the companies (Audit and Accounts) 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.
 - ii) The Company did not have any Long –term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii) There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

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

-sd-

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

**Place : New Delhi
Date : 27.05.2015**

Annexure to the Auditors' Report

The Annexure referred to in our report to the members of Yogya Enterprises Limited (the Company') for the year Ended on 31ST March, 2015. 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.
2. (a) The management has conducted physical verification of inventory at reasonable intervals during the year.
(b) The procedures of physical verification of inventory followed by the management are reasonable and adequate in relation to the size of the Company and the nature of its business.
(c) The Company is maintaining proper records of inventory and 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.
(a) Receipt of the principal amount and the interest is N.A.
(b) Receipt of the principal amount and the interest is N.A.
4. In our opinion, there is an adequate internal control system commensurate with the size of the Company and the nature of its business for the purchase of inventory and fixed assets and for the sale of goods and services. During the course of our audit, no major weakness has been noticed in the internal control system in respect of these areas.
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) . Accordingly, the provisions of clause 3(v) of the Order are not applicable.
6. To the best of our knowledge and belief, 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. Accordingly, the provisions of clause 3(vi) of the Order are not applicable.
7. (a) 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.

(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.

- (c)The Company has transferred the amount required to be transferred to the investor education and protection fund in accordance with the relevant provisions of the Companies Act, 1956 (1 of 1956) and rules made there under within the specified time.
8. The Company has been registered for a period of less than five years. Accordingly, the provisions of clause 3(viii), the accumulated losses, of the Order are not applicable.
 9. 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.
 10. The Company has not given any guarantee for loans taken by others from banks or financial institutions.
 11. In our opinion, the Company has applied the term loans for the purpose for which these loans were obtained.
 12. No fraud on or by the Company has been noticed or reported during the period covered by our audit.

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

**Place : New Delhi
Date : 27.05.2015**

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

BALANCE SHEET AS AT 31ST MARCH, 2015

(All amounts are in Indian Rupees)

| PARTICULARS | NOTE | As at 31.03.2015 | As at 31.03.2014 |
|---------------------------------------|------|---------------------|-------------------|
| I. EQUITIES & LIABILITIES | | | |
| <u>SHAREHOLDERS FUND</u> | | | |
| Share Capital | 2 | 25,000,000 | 10,050,000 |
| Reserves & Surplus | 3 | 660,194 | 457,481 |
| <u>NON CURRENT LIABILITIES</u> | | | |
| Long Tem Borrowings | 4 | 114,177 | 324,596 |
| Deferred Tax Liability | | 68,453 | 42,333 |
| <u>CURRENT LIABILITIES</u> | | | |
| Short Term Borrowings | 5 | 1,556,735 | 7,000,000 |
| Trade Payable | 6 | 16,618,015 | 1,124,371 |
| Other Current Liabilities | 7 | 98,859 | 12,239 |
| Short Term Provisions | 8 | 384,741 | 167,499 |
| TOTAL | | 44,501,174 | 19,178,519 |
| II. ASSETS | | | |
| <u>NON CURRENT ASSETS</u> | | | |
| Fixed Assets | 9 | 2,082,677 | 1,204,411 |
| Non Current Investments | 10 | 1,000,000 | 1,000,000 |
| Long Term Loans & Advances | | - | - |
| Other Non Current Assets | | - | - |
| <u>CURRENT ASSETS</u> | | | |
| Current Investments | 11 | - | 10,000,000 |
| Inventories | 12 | 12,556,605 | 797,676 |
| Trade Recievable | 13 | 22,875,889 | - |
| Cash & Cash Equivalents | 14 | 820,355 | 5,972,193 |
| Short Term Loans & Advances | 15 | 4,070,000 | 94,837 |
| Other Current Assets | 16 | 1,095,648 | 109,402 |
| TOTAL | | 44,501,174 | 19,178,519 |

Significant Accounting Policies &
Notes to Accounts

FOR STRG & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN : 014826N

sd-

CA. RAKESH GUPTA
(PARTNER)

M.NO. 094040

Place : NEW DELHI

Date : 27.05.2015

1 TO 23

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

sd-

RAJEEV GUPTA
(MANAGING DIRECTOR)
DIN : 00603828

sd-

MONICA GUPTA
(DIRECTOR)
DIN : 01559355

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31.03.2015

| PARTICULARS | NOTE | For the year Ended 31.03.2015 | For the year Ended 31.03.2014 |
|--|------|----------------------------------|----------------------------------|
| INCOME | | | |
| Revenue From Operations | 17 | 263,523,844 | 123,485,148 |
| Other Income | 18 | 617,730 | 730,260 |
| Total Revenue | | 264,141,574 | 124,215,408 |
| EXPENSES | | | |
| Changes in Inventories Of Finished Goods | 19 | (11,758,929) | (797,676) |
| Purchase of stock in trade | 20 | 272,176,398 | 122,716,683 |
| Employee Benefits Expenses | 21 | 985,776 | 1,102,352 |
| Finance Cost | 22 | 91,177 | 70,579 |
| Depreciation & Amortisation Expenses | 9 | 664,393 | 371,718 |
| Other Expenses | 23 | 1,511,073 | 241,769 |
| Total Expenses | | 263,669,888 | 123,705,425 |
| Profit Before Tax | | 471,686 | 509,983 |
| Prior Period Expense | | | |
| Income Tax for Previous Years | | 11,399 | - |
| TDS W/O | | 29,473 | - |
| Profit before Tax after Extraordinary Items | | 430,814 | 509,983 |
| Tax Expenses | | | |
| Current Tax | | 201,981 | 90,500 |
| Deferred Tax | | 26,120 | 24,014 |
| Profit after Tax | | 202,713 | 395,469 |
| Earning Per Equity Share: | | | |
| Basic & Diluted EPS | | 0.14 | 0.39 |

Significant Accounting Policies & Notes to Accounts

1 TO 23

FOR STRG & ASSOCIATES

CHARTERED ACCOUNTANTS

FRN : 014826N

sd-

CA. RAKESH GUPTA

(PARTNER)

M.NO. 094040

Place : NEW DELHI

Date : 27.05.2015

**YOGYA ENTERPRISES
LIMITED**

sd-

**RAJEEV GUPTA
(MANAGING
DIRECTOR)**

DIN : 00603828

*For and on behalf of the Board of
Directors of*

sd-

**MONICA GUPTA
(DIRECTOR)**

DIN : 01559355

CASH FLOW STATEMENT FOR THE YEAR ENDED 31, MARCH 2015

| | Particulars | Amount (Rs.) | | Amount (Rs.) | |
|-------------|---|-------------------------|---------------------|-------------------------|------------------|
| | | | | | |
| I. | CASH FLOW FROM OPERATING ACTIVITIES | As at 31.03.2015 | | As at 31.03.2014 | |
| | Net Profit after Tax | | 202,713 | | 395469 |
| | Provision For Income Tax | 201,981 | | 90500 | |
| | Profit Before Tax | | 404,694 | | 485969 |
| | Depreciation | 664,393 | | 371718 | |
| | Deferred Tax Asset | 26,120 | | 24014 | |
| | Interest Paid | 91,177 | | 70579 | |
| | Income From Liquid Fund | (45,430) | | - | |
| | Interest Received | (572,300) | 163,960 | (730,260) | (263,949) |
| | Adjustments(if any) | | - | | |
| | Operating Profit before Working Capital Changes | | 568,654 | | 222,020 |
| | Adjustments for: | | | | |
| | Increase/(Decrease) in Other Current Liabilities & Provisions | 192,381 | | 29,478 | |
| | Increase / (Decrease) in trade payables | 15,493,644 | | 1,124,371 | |
| | Increase / (Decrease) in Inventories | (11,758,929) | | (797,676) | |
| | (Increase)/Decrease in Receivables | (22,875,889) | | 1732473 | |
| | (Increase)/Decrease in Other Current Assets | (986,246) | | (79929) | |
| | Proceeds from Repayment of Short Term Loans & Advances | (3,975,163) | | (94837) | |
| | Proceeds from Short Term Borrowings | (5,443,265) | (29,353,467) | 7000000 | 8,913,880 |
| | Cash Generated from Operations | | (28,784,813) | | 9,135,900 |
| | Income Tax Paid | | 90,500 | | 5560 |
| | Interest Paid | | 65,856 | | 23218 |
| | Net Cash flow Generated from Operating Activities (A) | | (28,941,169) | | 9,107,122 |
| II. | CASH FLOW FROM INVESTING ACTIVITIES | - | - | | |
| | Interest Received | 572,300 | | 730,260 | |
| | Income From Liquid fund | 45,430 | | - | |
| | Sale of Fixed Asset & Investments | - | | 5,591,734 | Cont... |
| | Purchase of Fixed Assets & Investments | (1,542,659) | (924,929) | (1717088) | 4,604,906 |
| | Net Cash Flow Generated from Investing Activities (B) | | (924,929) | | 4,604,906 |
| III. | CASH FLOW FROM FINANCING ACTIVITIES | - | - | | |

| | | | | | |
|------------|--|------------------|---------------------|----------|--------------------|
| | Issue Of share Capital | 14,950,000 | - | 0 | |
| | Interest paid on car | (25,321) | - | (47361) | |
| | Repayment of Long Term Borrowing | <u>(210,419)</u> | <u>14,714,260</u> | (188583) | (235944.00) |
| | Net Cash Generated from Financing Activities (C) | | 14,714,260 | | (235944.00) |
| IV. | Net increase in Cash & Cash Equivalents (A - B - C) | | (15,151,838) | | 13,476,084 |
| | Cash and Cash equivalents as on April 1,2014 | | 15,972,193 | | 2,496,109 |
| | Cash and Cash equivalents as on March 31,2015 | | 820,355 | | 15,972,193 |
| V. | Cash & Cash equivalents as stated in Balance Sheet | | | | |
| | Cash in Hand | | 676,695 | | 4,455,326 |
| | Cash at Bank | | 143,661 | | 11,516,867 |
| | Cash & Cash equivalents as stated in Balance Sheet | | 820,355 | | 15,972,193 |

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

As per our report attached

FOR STRG & ASSOCIATES

CHARTERED ACCOUNTANTS

FRN : 014826N

sd-

**CA. RAKESH GUPTA
(PARTNER)**

M.NO. 094040

Place : NEW DELHI

Date : 27.05.2015

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

sd-

**RAJEEV
GUPTA
(MANAGING
DIRECTOR)**

**DIN :
00603828**

sd-

**MONICA GUPTA
(DIRECTOR)**

DIN : 01559355

NOTES FORMING PART OF BALANCE SHEET FOR THE YEAR ENDED 31ST , MARCH 2015

| Particulars | (Amount in Rs.) As at 31.03.2015 | (Amount in Rs.) As at 31.03.2014 |
|-------------|-------------------------------------|--|
|-------------|-------------------------------------|--|

Note-2

Share Capital

Authorised Share Capital

| | | |
|--|------------|------------|
| 4000000 Equity Shares @ Rs. 10/- Each (Previous Year 1050000 Equity Shares @ Rs. 10/- Each) | 40,000,000 | 10,500,000 |
|--|------------|------------|

| | |
|-------------------|-------------------|
| 40,000,000 | 10,500,000 |
|-------------------|-------------------|

Issued, Subscribed & Paid-Up Share Capital

| | | |
|--|------------|------------|
| 2500000 Equity Shares @ Rs. 10/- Each (Previous Year 1005000 Equity Shares @ Rs. 10/- Each) | 25,000,000 | 10,050,000 |
|--|------------|------------|

| | |
|-------------------|-------------------|
| 25,000,000 | 10,050,000 |
|-------------------|-------------------|

Details Of Shareholders Holding More Than 5% Shares

| Name Of Shareholder | No. of shares | as at 31.03.2015 | as at 31.03.2014 |
|--------------------------------------|---------------|------------------|------------------|
| | | %age held | %age held* |
| Rajeev Gupta | 1,190,000 | 47.60% | 41% |
| Dhanu Infrastructure Private Limited | 300,000 | 12.00% | 30% |
| Yogender Singh | 145,000 | 5.80% | 6% |

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

Note-3

Reserves & Surplus

Profit & Loss Account

| | | |
|---------------------------|---------|--------|
| As Per Last Balance Sheet | 457,481 | 62,012 |
|---------------------------|---------|--------|

| | | |
|--------------------------|---------|---------|
| Add: Profit For The Year | 202,713 | 395,469 |
|--------------------------|---------|---------|

| | | |
|--------------|----------------|----------------|
| Total | 660,194 | 457,481 |
|--------------|----------------|----------------|

Note-4
Long Term Borrowings

| | | |
|--------------|----------------|----------------|
| Car Loan | 114,177 | 324,596 |
| Total | 114,177 | 324,596 |

Note-5
Short Term Borrowings

Loans and Advances from related parties

| | | |
|----------------------|------------------|------------------|
| HDFC Bank- Overdraft | 1,556,735 | - |
| Unsecured Loan | - | 7,000,000 |
| Total | 1,556,735 | 7,000,000 |

Note-6
Trade Payables

| | | |
|--------------|-------------------|------------------|
| Creditors | 16,618,015 | 1,124,371 |
| Total | 16,618,015 | 1,124,371 |

Note-7
Other Current Liabilities

| | | |
|----------------------------|---------------|---------------|
| TDS Deducted- Contractor | 896 | - |
| TDS Deducted- Professional | 80,000 | - |
| VAT Payable | 17,963 | 12,239 |
| Total | 98,859 | 12,239 |

Note-8
Short Term Provisions

| | | |
|-------------------|----------------|----------------|
| Provision for Tax | 201,981 | 90,500 |
| Expense Payable | 182,760 | 76,999 |
| Total | 384,741 | 167,499 |

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

Note -9
At the End of all notes

Note-10
Non Current Investment

| | | |
|---------------------|------------------|------------------|
| Office (Lease Hold) | 1,000,000 | 1,000,000 |
| TOTAL | 1,000,000 | 1,000,000 |

1,000,000 1,000,000

Note-11
Current Investments

| | | |
|-------------------|----------|--------------------------|
| FD With HDFC Bank | - | 10,000,000 |
| Total | - | <u>10,000,000</u> |

Note-12
Inventories

| | | |
|----------------|-------------------|----------------|
| Stock in Trade | 12,556,605 | 797,676 |
| | <u>12,556,605</u> | <u>797,676</u> |

Note-13
Trade Receivables

(Unsecured and considered good, unless otherwise stated)

Other trade receivables outstanding less than 6 months

| | | |
|--------------|--------------------------|----------|
| | 22,875,889 | - |
| Total | <u>22,875,889</u> | - |

Note-14
Cash & Cash Equivalents

| | | |
|---|-----------------------|-------------------------|
| Cash in Hand | 676,695 | 4,455,326 |
| Bank Balances with scheduled banks | | |
| -on current accounts | 35,529 | 1,516,867 |
| FD with Central Bank | 108,132 | - |
| Total | <u>820,355</u> | <u>5,972,193</u> |

Note-15
Short Term Loans And Advances

| | | |
|---------------------|-------------------------|----------------------|
| Advance to Staff | 70,000 | 29,989 |
| Advance to Supplier | 4,000,000 | 64,848 |
| Total | <u>4,070,000</u> | <u>94,837</u> |

Note-16
Other Current Assets

| | | |
|---------------------------|---------|--------|
| Deferred Revenue Expenses | 888,330 | - |
| TDS Receivable | 57,318 | 95,162 |
| Accrued Interest | - | 14,240 |

| | | |
|------------------------|------------------|----------------|
| Deposits - BSE Limited | 150,000 | - |
| TOTAL | 1,095,648 | 109,402 |

NOTES FORMING A PART OF PROFIT AND LOSS ACCOUNT FOR THE YEAR 31ST MARCH 2015

Note-17

Revenue From Operations

| | | |
|--------------------------|--------------------|--------------------|
| Sales | 263,483,844 | 122,699,148 |
| Other operating revenues | 40,000 | 786,000 |
| Total | 263,523,844 | 123,485,148 |

Note-18

Other Income

| | | |
|---|----------------|----------------|
| Bank Interest | 562,194 | 730,260 |
| Interest from Bank Gurantee to Vat Deptt. | 10,106 | - |
| Income from liquid fund | 45,430 | - |
| Total | 617,730 | 730,260 |

NOTE-19

CHANGE IN INVENTORY OF FINISHED GOODS

| | | |
|---------------------|--------------|-----------|
| Opening Stock | 797,676 | - |
| Less: Closing Stock | 12,556,605 | 797,676 |
| | (11,758,929) | (797,676) |

Note- 20

Purchase of Stock

| | | |
|--------------------------|-------------|-------------|
| Purchase of trading item | 272,176,398 | 122,716,683 |
| | 272,176,398 | 122,716,683 |

Note-21

Employee Benefits Expenses

| | | |
|---------------------------|----------------|------------------|
| Salaries, Wages and Bonus | 985,776 | 1,102,352 |
| Total | 985,776 | 1,102,352 |

Note-22

Finance Costs

| | | |
|----------------------|---------------|---------------|
| Bank Interest | 11,453 | - |
| Bank Charges | 54,403 | 23,218 |
| Interest on Car Loan | 25,321 | 47,361 |
| Total | 91,177 | 70,579 |

Note-23

Other Expenses

| | | |
|------------------------------|---------|--------|
| Admission Charges Depository | 62,922 | - |
| Auditor's Remuneration | 56,180 | 30,000 |
| Car Insurance | 14,968 | 16,345 |
| Car Maintenance | 16,178 | - |
| Commission | 1,500 | - |
| Consultancy Expenses | 429,218 | 30,000 |
| Delay Payment Charges | 1,098 | - |
| Depository Charges | 1,124 | - |
| Electricity | 58,140 | 80,960 |
| Interest on VAT | 1,110 | - |
| Legal Expense | 10,000 | - |
| Loss on Share Trading | - | 72,647 |
| Misc. Expenses | 18,708 | - |
| Office Maintenance | 6,258 | 3,161 |
| Printing and Stationary | 3,990 | - |
| Rent | 315,000 | - |
| ROC Fees | 299,910 | - |
| Share Trading Charges | 52,184 | - |
| Short and Excess | 1 | - |
| Software | 8,400 | - |
| Telephone Expenses | 34,351 | 8,656 |
| Travelling Expenses | 115,638 | - |
| VAT Penalty | | - |

1,000

Website Charges

3,196

-

Total

1,511,073

241,769

| NOTE-9 | | | | | | | | | | |
|---|--------|------------------|---------------------|-----------|---------------------|-------------------|-------------------|---------------------|---------------------|---------------------|
| Details of Fixed Assets as on 31.03.2015 | | | | | | | | | | |
| PARTICULARS | RATES | GROSS BLOCK | | | | DEPRECIATION | | | NET BLOCK | |
| | | AS AT 01-04-2014 | ADDITIONS | DEDUCTION | AS AT 31/03/2015 | UP TO 01-04-2014 | DURING THE YEAR | TOTAL | AS AT 31-03-2015 | AS AT 31-03-2014 |
| Hyundai Verma | 26.97% | 1030,000.00 | | - | 1030,000.00 | 393,365.00 | 217,983.00 | 611,348.00 | 418,652.00 | 636,635.00 |
| Computers | 63.16% | 717,088.00 | 1529,050.00 | - | 2,246,138.00 | 149,312.00 | 446,396.85 | 595,708.85 | 1,650,429.15 | 567,776.00 |
| Machinery & equipment | 48.00% | - | 13,609.00 | - | 13,609.00 | - | 13.50 | 13.50 | 13,595.50 | - |
| TOTAL | | - | 1,542,659.00 | - | 3,289,747.00 | 542,677.00 | 664,393.35 | 1,207,070.35 | 2,082,676.65 | 1,204,411.00 |

| Details of Fixed Assets as on 31.03.2014 | | | | | | |
|---|--------|------------------------------|-------------------------------------|------------------------------|------------------------------|----------------------|
| BLOCK OF ASSETS | RATES | GROSS BLOCK | | | DEPRECIATION | WDV as on 31.03.2014 |
| | | GROSS VALUE AS ON 01.04.2013 | ADDITIONS/DELETIONS DURING THE YEAR | GROSS VALUE AS ON 31.03.2014 | DEPRECIATION DURING THE YEAR | 31.03.2014 |
| COMPUTERS & LAPTOPS | 40% | - | 717,088 | 717,088 | 149,312.00 | 567,776 |
| MOTOR VEHICLES | 25.89% | 1,450,775 | (591,734) | 859,041 | 222,406.00 | 636,635 |
| TOTAL | | 1,450,775 | 125,354 | 1,576,129 | 371,718 | 1,204,411 |

FOR STRG & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN : 014826N
sd-
CA. RAKESH GUPTA
(PARTNER)
M.NO. 094040

Place : NEW DELHI
Date : 27.05.2015

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

sd-

sd-

RAJEEV GUPTA
(MANAGING
DIRECTOR)
DIN : 00603828

MONICA GUPTA
(DIRECTOR)
DIN : 01559355

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: U51909DL2010PLC208333

FORM NO. MGT 11

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

5th Annual General Meeting – September 30th 2015

Name of member(s) :

Registered address :

E Mail Id :

Folio No. / DP ID - 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>Ordinary Business</u> | | |
| 1. | Adoption of Balance Sheet, Statement of Profit and Loss and the Reports of the Board of Directors and Auditors thereon for the financial period ended on March 31, 2015 | | |
| 2. | Appoint a Director in place of Ms. Monica Gupta who retires by rotation and being eligible offers himself for re-appointment | | |
| 3. | Appointment of M/s. STRG & Associates as Statutory Auditors of the Company. | | |
| | <u>Special Business</u> | | |
| 4. | Appointment of Mr. Shyam Sunder Aggarwal (DIN- 03574733) as an Independent & Non- Executive Director of the Company. | | |

| | | | |
|----|---|--|--|
| 5. | Appointment of Mr. Aditya Mehra (DIN- 06750294) as an Independent & Non-executive Director of the Company | | |
|----|---|--|--|

as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the 36 Annual General Meeting of the Company to be held on **Wednesday, September 30th 2015 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.....2015.

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

NOTE:

1. This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the Meeting.
2. For the Resolutions, Explanatory Statement and Notes, please refer to the Notice of the 5th Annual General Meeting.
- *3. It is optional to put a 'X' in the appropriate column against the Resolution indicated in the Box. If you leave the 'For' and 'Against' column blank against any or all Resolutions, your Proxy will be entitled to vote in the manner as he / she think appropriate.
4. Please complete all details including detail of member(s) in above box before submission.

ATTENDANCE SLIP**YOGYA ENTERPRISES LIMITED**

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

Tel: +91 11 43763310

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

CIN: U51909DL2010PLC208333

Folio No./ DP ID / Client ID

Number of shares held

I certify that I am a member / proxy for the member of the Company.

I hereby record my presence at the 5th Annual General Meeting of the Company at at 203, Gupta Arcade, Shrestha Vihar Market, New Delhi-110092 on Wednesday, September 30th, 2015 at 11:00 A.M.

Name of the Member / Proxy
(in BLOCK letters)

Signature of the Member / Proxy

Note:

1. Please complete the Folio/DPID-Client ID No. and name, sign the Attendance Slip and hand it over at the Attendance Verification counter at the entrance of the Meeting Hall.
2. Electronic copy of the Annual Report for the financial period ended on 31.03.2015 and Notice of the Annual General Meeting (AGM) alongwith 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 31.03.2015 and Notice of Annual General Meeting alongwith 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.

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,