



8th Annual Report 2017-18

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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. Kiran Vitthal Bhogate (Director) 3. Mr. Aditya Mehra (Independent Director) 4. Mr. Shyam Sunder Aggarwal (Independent Director)</p>	<p><u>PRINCIPAL BANKER</u> HDFC Bank Ltd Manak Vihar, Delhi-110092</p>
<p><u>AUDITORS</u> STRG & Associates 348, 1st Floor , Tarun Enclave PitamPura, Delhi-110088</p>	<p><u>REGISTRAR AND TRANSFER AGENTS</u> Bigshare Services Private Limited E-2&3, Ansa Industrial Estate, Mumbai, Maharashtra 400072</p>
<p><u>REGISTERED OFFICE</u> 203, Gupta Arcade, Shrestha Vihar Market, Delhi-110092</p>	<p><u>Website : www.yogya.co.in</u> <u>E-mail: md@yogya.co.in</u></p>
<p><u>EIGHTH ANNUAL GERENRAL MEETING</u> Date : 29th Sep, 2018 Time: 11.00 A.M. Venue: 203, Gupta Arcade, Shrestha Vihar Market, Delhi-110092</p>	<p><u>BOOK CLOSURE</u> Date: 26/09/2018 to 28/09/2018 (Both Days Inclusive)</p>

YOGYA ENTERPRISES LIMITED

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

Ph. & Fax No. 011-43763300

Email ID: md@yogya.co.in

CIN: L51909DL2010PLC208333

Website: www.yogya.co.in

NOTICE

NOTICE is hereby given that the 8th Annual General Meeting of the members of **Yogya Enterprises Limited** will be held at the Registered office at 203, Gupta Arcade, Shrestha Vihar Market, New Delhi-110092 on **Saturday, the 29th day of September, 2018** at 11.00 a.m. to transact the following businesses:

ORDINARY BUSINESS

1. To receive, consider and adopt the Audited Balance Sheet as at 31st March, 2018, and Statement of Profit & Loss and Cash Flow Statement of the Company for the financial year ended 31st March, 2018 and the Reports of the Board and Auditors thereon.
2. To appoint a director in place of Ms. Monica Gupta (DIN: 01559355), who retires by rotation and being eligible offers herself for re-appointment.
3. Ratification of Appointment of Statutory Auditors:

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

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

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

SPECIAL BUSINESS:

4. To appoint Mr. Kiran Vitthal Bhogate (DIN: 07844152) as Director and in this regard to consider and if thought fit, to pass, with or without modification(s), the following resolution as an Ordinary Resolution:

“**RESOLVED THAT** Mr. Kiran Vitthal Bhogate (DIN: 07844152) who was co-opted as an Additional Director on the board of the company with effect from 19th March, 2018 and who ceases to hold the office at this Annual General Meeting and in respect of whom a notice under section 160 of the Companies Act, 2013 has been received from a member along with requisite deposit proposing his candidature for the office of a Director on the Board of the Company, be and is hereby appointed as a director on the Board, liable to retire by rotation.”

Regd. Office:
203, Gupta Arcade,
Shrestha Vihar Market
New Delhi-110092
Dated: 31st August, 2018

By Order of the Board
For YOGYA ENTERPRISES LIMITED
Sd/-
(RAJEEV GUPTA)
Managing Director
DIN: 00603828

NOTES:

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

Name	Ms. Monica Gupta	Mr. Kiran Vitthal Bhogate
Designation	Non-Executive Non-Independent Director	Non-Executive Non-Independent Director
Age	38 Years	35 Years
Date of first appointment	15/11/2010	19/03/2018
Qualification	B.A.	B.Com
Experience & Profile	She holds Bachelor Degree in Arts from Delhi University. She is having 14 years of experience in Fabrics Industry, Marketing and Administration. She takes care of our Textile Division as well as Human Resource and Administration.	He is Commerce Graduate (B.Com) and having more than 15 years of experience in financial and Capital Market. He was previously associated with Networth Stock Broking for more than 5 Years with a

		<p>profile of Capital Market Consulting, Client relationship and Sales.</p> <p>He explore the financial market as Consultant and provide advises Lots of Clients on Capital Market.</p>
Directorship held in other Companies	Yogya Infrastructures Limited Excellent Securities Limited Yogya Infomedia Limited	Ganipitak Yakshraj Caplease Limited
Directorship held in Listed entities	NIL	Nil
Membership of Committees of the Board the Board (only Listed Entities) in which Chairmanship membership is held (includes only Audit Committee and Stakeholder Relationship Committee)	<ol style="list-style-type: none"> 1. Audit Committee 2. Nomination and Remuneration Committee 3. Stakeholder Grievance Committee 	Nil
No. of Board Meeting attended during the year	10	1
Terms & Conditions of appointment/ re-appointment	Terms & Conditions of the Appointment will remain the same as of original appointment.	Terms & Conditions of the Appointment will remain the same as of original appointment.
Numbers of shares held in the Company	174500	Nil
Past Remuneration	NIL	Nil
Relationship with other Directors	Wife of Mr. Rajeev Gupta, Managing Director	Nil

5. Corporate Members intending to send their authorized representative to attend the meeting are requested to send a certified copy of the Board Resolution authorizing their representative to attend and vote on their behalf at the Meeting.
6. In case of joint shareholder attending the meeting, only such joint holder who is higher in the order of names will be entitled to vote.
7. Members attending the meeting are requested to bring with them the Attendance Slip attached to the Annual Report duly filled in and signed and handover the same at the entrance of place of the meeting. Proxy/representative of a member should mark on the Attendance Slip as “Proxy” or “Representative” as the case may be.

8. Members who hold shares in dematerialized mode are requested to intimate any changes pertaining with their bank account details, ECS mandates, nominations, power of attorney, change of address/name etc. to their Depository Participant only and not to the Company's Registrar & Share Transfer Agent. Changes intimated to the Depository Participant will then be automatically reflected in the Company's records which will help the Company and its Registrar & Share Transfer Agent to provide efficient and better service to the members.
9. Pursuant to Section 91 of the Companies Act, 2013, The Share Transfer Books and Members Register of the Company will remain closed from Wednesday, 26th September, 2018 to Friday, 28th September, 2018 (both days inclusive).
10. The Register of Contracts or Arrangements in which Directors are interested, maintained under Section 189 of the Companies Act, 2013, will be available for inspection by the members at the AGM.
11. 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.
12. 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.
13. 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.
14. 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.
15. 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.
16. 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.
17. Members may also note that the Notice of the 8th Annual General Meeting and the Annual Report for FY 2017-2018 will also be available on the Company's website www.yogya.co.in for their download. The physical copies of the aforesaid documents will also be available at the Company's Registered Office in New Delhi for inspection during normal business hours on working days. Even after registering for e-communication, members are entitled to receive such communication in physical form, upon making a

request for the same, by post free of cost. For any communication, the shareholders may also send requests to the Company's investor email id: md@yogya.co.in.

Regd. Office:

203, Gupta Arcade,
Shrestha Vihar Market
New Delhi-110092
Dated: 31st August, 2018

By Order of the Board
For YOGYA ENTERPRISES LIMITED
Sd/-
(RAJEEV GUPTA)
Managing Director
DIN .00603828

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

ITEM NO. 4:

Mr. Kiran Vitthal Bhogate (DIN: 07844152), who was appointed as an Additional Director of the Company with effect from 19th March, 2018, in terms of Section 161 of the Companies Act, 2013, he holds office until the date of the Annual General Meeting of the Company. The Company has received notice under Section 160 of the Companies Act, 2013 proposing the candidature of Mr. Kiran Vitthal Bhogate (DIN: 07844152) for the office of the Director under the provisions of Section 160 of the Companies Act, 2013.

Mr. Kiran Vitthal Bhogate (DIN: 07844152) is an eminent Professional and brings rich and varied experience to the Board. The Board of Directors recommends the resolution set out in Item no. 4 of the Notice for approval of the Members.

The Board recommends the resolution for your approval. Mr. Kiran Vitthal Bhogate (DIN: 07844152) is interested in the resolution to the extent of his appointment.

None of the remaining Directors and their relatives is concerned or interested in the proposed resolution.

Regd. Office:

203, Gupta Arcade,
Shrestha Vihar Market
New Delhi-110092
Dated: 31st August, 2018

By Order of the Board
For YOGYA ENTERPRISES LIMITED
Sd/-
(RAJEEV GUPTA)
Managing Director
DIN .00603828

BOARD'S REPORT

To
The Members,
Yogya Enterprises Limited,

Your Directors are pleased to present their report on the affairs of the company for the Financial Year ended March 31, 2018.

FINANCIAL PERFORMANCE

(Audited)

(Amount in Rs.)

Particulars	Financial Year ended 31.03.2017	Financial Year ended 31.03.2018
Total Revenue	328,598,026	5,24,11,842
Profit before Interest, Tax & Depreciation	16,92,629	32,08,007
Less: Depreciation	13,03,419	9,99,963
Profit before Tax	3,89,210	22,08,045
Prior Period Expenses		
Income Tax for Previous Years	-	-
TDS W/O	-	-
Profit before Tax after Extraordinary Items	3,89,210	22,08,045
Less: Provision for Income Tax		
i) Current Tax	164,633	4,34,297
ii) Deferred Tax	(56012)	829
iii) Mat Credit	-	(4,34,297)
iv) Excess Provision of Income tax Earlier year	-	(10,198)
Net Profit/ (Loss)	2,80,559	22,17,414

KEY HIGHLIGHTS

During the period under consideration, the total Revenue for the year fell to Rs. 5.24 Cr in 2017-18 from Rs. Rs 32.86 Cr in 2016-17. The Net Profit for the year increased to Rs. 22.17 Lac in 2017-18 from Rs. 2.81 Lac in the previous year.

STATE OF COMPANY'S AFFAIR

The Company is engaged in the trading business. We are the registered dealer in Metals, IT Hardwares, Bullion and Fabrics . All three Trading heads are our Strategic Business Units and are headed by team of professionals.

DIVIDEND

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

TRANSFER TO RESERVES:

During the year under review, the company has transferred Rs. 22,17,414 to the General Reserve.

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

There are no material changes affecting the affairs of the company which have occurred between the end of the financial year on March 31, 2018 of the company to which the financial statements relate and the date of this report.

LISTING OF SHARES:

The equity shares of Yogya Enterprises Ltd (Scrip Code: 539097) are listed and admitted to dealings on the SME Platform of BSE.

CHANGE IN THE NATURE OF BUSINESS

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

NUMBER OF MEETINGS OF THE BOARD

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

S No.	Date of meeting	Total No. of Directors on the Date of Meeting	No. of Directors attended	% of Attendance
1	10.04.2017	4	4	100%
2	15.05.2017	4	4	100%
3	28.06.2017	4	4	100%
4	28.07.2017	4	4	100%
5	05.09.2017	4	4	100%
6	11.09.2017	4	4	100%
7	14.12.2017	4	4	100%
8	12.02.2017	4	4	100%
9	19.03.2018	5	5	100%

SHARE CAPITAL

The Authorized Share Capital of the Company as on March 31, 2018 stands at Rs. 40,000,000/- divided into 4,000,000 equity shares of Rs. 10/- each. The Paid up Equity Share Capital as at March 31, 2018 stood at Rs. 35,000,000/- divided into 3,500,000 equity shares of Rs. 10/- each fully paid.

During the year under review, the Company has not issued shares with differential voting rights nor has granted any stock options or sweat equity. As on March 31, 2018, none of the Directors of the Company hold instruments convertible into equity shares of the Company.

DIRECTORS AND OTHER KEY MANAGERIAL PERSONNEL

Your Company is managed and controlled by a Board comprising an optimum blend of Executives and Non-Executive Professional Directors. As on March 31, 2018. The Board of Directors consists of

Five (5) Directors including one Managing Director, two (2) Non-executive Independent Directors and Two (2) Non Executive and Non Independent Director including one Woman Director. All the Directors possess the requisite qualifications and experience in general corporate Management, finance, banking and other allied fields which enable them to contribute effectively to the Company in their capacity as Directors of the Company.

CHANGES IN COMPOSITION OF BOARD.

There change in Composition of Directors during the financial year ended on March 31, 2018 were made as per companies Act 2013, Mr. 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.

Also, During the year under review, Mr. Kiran Vitthal Bhogate was appointed as an Additional Non Independent Director w.e.f. 19th March, 2018 and in terms of Section 161 of the Companies Act, 2013, he holds office until the date of the Annual General Meeting of the Company. The Company has received notice under Section 160 of the Companies Act, 2013 proposing the candidature of Mr. Kiran Vitthal Bhogate (DIN: 07844152) for the office of the Director under the provisions of Section 160 of the Companies Act, 2013. The Board recommends his appointment for approval of the members in the forthcoming Annual General Meeting.

KEY MANAGERIAL PERSONNEL

During the year, The Company had appointed of Ms. Jaya Arora as Company Secretary on 12th February, 2018 after resignation of Ms. Smriti Dubey on 28th July, 2017

DECLARATION BY INDEPENDENT DIRECTORS

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

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

DIRECTORS' RESPONSIBILITY STATEMENT

Your Directors confirm that:

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

such internal financial controls are adequate and were operating effectively.

- (f) they had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

EXTRACT OF THE ANNUAL RETURN

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

STATUTORY AUDITORS

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

The Report given by M/s STRG & Associates, Statutory Auditors on the financial statement of the Company for the year ended 31st March, 2018 is part of the Annual Report.

Auditor's Report

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

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

Secretarial Auditors

The Board had appointed M/s Shalu Singhal & Co, Company Secretaries to carry out Secretarial Audit in accordance with the provisions of Section 204 of the Companies Act, 2013 and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, for the financial year ended March 31, 2018.

Secretarial Auditors's Report

The Company will ensure the timely Compliances as mention in the by the auditor in the report.

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

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

CONSERVATION OF ENERGY AND TECHNOLOGY ABSORPTION

(A) Conservation of energy:

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

(B) Technology absorption

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

FOREIGN EXCHANGE EARNINGS AND OUTGO

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

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

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

INTERNAL FINANCIAL CONTROL

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

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

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

RISK MANAGEMENT

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

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

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186

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

CORPORATE SOCIAL RESPONSIBILITY (CSR)

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

SUBSIDIARY, ASSOCIATE AND JOINT VENTURE COMPANIES

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

PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

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

COMPOSITION OF COMMITTEES

Audit Committee

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

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

Nomination and Remuneration Committee

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

S. No.	Name	Status	Designation
1	Mr. Aditya Mehra	Independent Director	Chairman

2	Mr. Shyam Sunder Aggarwal	Independent Director	Member
3	Ms. Monica Gupta	Non Executive and Non Independent Director	Member

STAKEHOLDERS RELATIONSHIP COMMITTEE / INVESTORS GRIEVANCE COMMITTEE

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

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

POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION

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

ESTABLISHMENT OF VIGIL MECHANISM FOR DIRECTORS AND EMPLOYEES

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

FORMAL ANNUAL EVALUATION

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

CORPORATE GOVERNANCE

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

DEPOSITS

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

TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

The provisions of Section 125(2) of the Companies Act, 2013 do not apply as there was no dividend declared and paid last year.

PARTICULARS OF EMPLOYEES

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

SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES

The Company does not have any Subsidiary, Joint venture or Associate Company.

HUMAN RESOURCES

There are no employees as on date on the rolls of the Company who are in receipt of Remuneration which requires disclosures under Section 134 of the Companies Act, 2013 and Companies (Particulars of Employees) Rules, 1975.

During the year under review, relationship with the employees is cordial.

GENERAL DISCLOSURES

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

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

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

ACKNOWLEDGEMENTS

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

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

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

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

**Place: New Delhi
Date: 31st August, 2018**

FORM NO. MGT 9

EXTRACT OF ANNUAL RETURN

As on the financial year ended on 31.03.2018

Pursuant to Section 92 (3) of the Companies Act, 2013 and rule 12(1) of the Company (Management & Administration) Rules, 2014.

I. REGISTRATION & OTHER DETAILS:

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

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

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

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES

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

Category of Shareholders	No. of Shares held at the beginning of the year[As on 31-March-2017]				No. of Shares held at the end of the year[As on 31-March-2018]				% Change during the year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
i) Individual shareholders holding nominal share capital uptoRs. 1 lakh	232000	0	232000	6.63	96000	0	96000	2.74	(3.89)
ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh	1157000	45000	1202000	34.34	682000	0	682000	19.49	(14.85)
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	8000	0	8000	0.23	0	0	0	0	(0.23)
Trusts	0	0	0	0	0	0	0	0	0
Foreign Bodies - D R	0	0	0	0	0	0	0	0	0
Sub-total (B)(2):-	1705000	45000	1750000	50.00	1590000	0	1590000	45.43	(4.57)
Total Public Shareholding (B)=(B)(1)+ (B)(2)	1705000	45000	1750000	50.00	1590000	0	1590000	45.43	(4.57)
C. Shares held by Custodian for GDRs & ADRs	0	0	0	0	0	0	0	0	0
Grand Total (A+B+C)	3455000	45000	3500000	100	3500000	45000	3500000	100	0

ii) Shareholding of Promoter-

SN	Shareholder's Name	Shareholding at the beginning of the year 01/04/2017	Shareholding at the end of the year 31/03/2018	% change in shareholding

		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	during the year
1	AARAV GUPTA	10000	0.2857	0	10000	0.2857	0	0
2	ARNNAV GUPTA	10000	0.2857	0	10000	0.2857	0	0
3	NARESH KUMAR GUPTA	20000	0.5714	0	20000	0.5714	0	0
4	RAMA RANI	20000	0.5714	0	20000	0.5714	0	0
5	RAJEEV GUPTA (HUF) .	25500	0.73	0	137500	3.93	0	3.20
6	Monica Gupta	174500	4.9857	0	118500	3.39	0	(1.60)
7	Dhanu Consultants Private Limited	0	0	0	0	0	0	0
8	Dhanu Infrastructure Private Limited	300000	8.5714	0	300000	8.5714	0	0
9	RAJEEV GUPTA	1190000	34	0	1294000	36.97	0	2.97
		1750000	50.00	0	1910000	54.57	0	4.57

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 HUF				
	At the beginning of the year	25500	0.73	25500	0.73

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
	Increase in shareholding on 28.11.2017 & 30.11.2017	112000	3.2	137500	3.93
	At the end of the year			137500	3.93
2.	Monica Gupta				
	At the beginning of the year	174500	4.99	174500	4.99
	Decrease in shareholding on 05.01.2018	-56000	-1.6	118500	3.39
	At the end of the year			118500	3.39
3.	Rajeev Gupta				
	At the beginning of the year	1190000	34.00	1294000	36.97
	Increase in shareholding on 29.11.2017, 30.11.2017 & 31.12.2017	104000	2.97	1294000	36.97
	At the end of the year			1294000	36.97

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

SN	For Each of the Top 10 Shareholders	Shareholding at the beginning of the year		Cumulative Shareholding during the Year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning of the year				
1	Amit Pal Yadav	317000	9.06	341000	9.74
2	Yogender Singh	145000	4.14	0	0
3	Vinod Singh	110000	3.14	0	0
4	Ram Niwas Gupta	105000	3.00	0	0
5	Elevate Trading Private Limited	108000	3.08	116000	3.31
6	Amit Kumar	96000	2.74	0	0
7	Rajneesh Gupta	80000	2.29	0	0
8	Suman Gupta	80000	2.29	0	0
9	Indo Jatalia Securities Pvt Ltd	64000	1.83	24000	0.68
10	Manish Kumar Goel	56000	1.60	56000	1.60
	TOTAL	1161000	33.17	537000	15.34

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 end of the year				
1	Vian Investmart Private Limited	373000	10.66	373000	10.66
2	Amit Pal Yadav	341000	9.74	341000	9.74
3	Opto Fabrics Private Limited	283000	8.08	283000	8.08
4	Elevate Trading Private Limited	116000	3.31	116000	3.31
5	Manish Kumar Goel	56000	1.6	56000	1.6
6	Shweta Gupta	56000	1.6	56000	1.6
7	Sharmila .	45000	1.51	45000	1.51
8	Indo Jatalia Securities Pvt Ltd	24000	0.68	24000	0.68
9	Varun Gupta	24000	0.68	24000	0.68
10	Abhijit Jitendra Mehta	16000	0.46	16000	0.46
	TOTAL	13,34,000	38.14	13,34,000	38.14

v) Shareholding of Directors and Key Managerial Personnel:

SN	Shareholding of each Directors and each Key Managerial Personnel	Shareholding at the beginning of the year		Cumulative Shareholding during the Year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning of the year				
	Directors				
1	Monica Gupta	174500	4.9857	118500	3.39
	Decrease in shareholding on 05.01.2018 Sales in open market	-56000	-1.6		
2.	Aditya Mehra	0	0	0	0
3.	Shyam Sunder Aggarwal	0	0	0	0
	KMP				
4	Rajeev Gupta	1190000	34.00	1294000	36.97
	Increase in shareholding on 29.11.2017, 30.11.2017 & 31.12.2017 by purchase in open market	104000	2.97		
5	Smriti Dubey	0	0	0	0
6	Jaya Arora	0	0	0	0
7	Ankit Rastogi	0	0	0	0
	Date wise Increase / Decrease in Promoters Shareholding during the	-	-	-	-

	year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.):				
	<u>At the end of the year</u>				
	<u>Directors</u>				
1	Monica Gupta	118500	3.39	118500	3.39
2.	Aditya Mehra	0	0	0	0
3.	Shyam Sunder Aggarwal	0	0	0	0
	<u>KMP</u>				
4	Rajeev Gupta	1190000	34	1294000	36.97
5	Smriti Dubey	0	0	0	0
6	Jaya Arora	0	0	0	0
7	Ankit Rastogi	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	298757	NIL	NIL	298757
ii) Interest due but not paid	NIL	NIL	NIL	NIL
iii) Interest accrued but not due	NIL	NIL	NIL	NIL
Total (i+ii+iii)	298757	NIL	NIL	298757
Change in Indebtedness during the financial year				
* Addition	-	NIL	NIL	-
* Reduction	96290	NIL	NIL	96290
Net Change	96290	NIL	NIL	96290
Indebtedness at the end of the financial year				
i) Principal Amount	202467	NIL	NIL	202467
ii) Interest due but not paid	NIL	NIL	NIL	NIL
iii) Interest accrued but not due	NIL	NIL	NIL	NIL
Total (i+ii+iii)	202467	NIL	NIL	202467

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		

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

B. Remuneration to other directors

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

SN.	Particulars of Remuneration	Name of Directors	Total Amount
	Total Managerial Remuneration (A+B)	3,00,000/-	3,00,000/-

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

SN	Particulars of Remuneration	Key Managerial Personnel				
			CS	CFO	Total	
			Smriti Dubey (Upto 28 th July, 2017)	Jaya Arora (From 12 th February, 2018 to 31 st March, 2018)	Ankit Rastogi	
1	Gross salary					
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961		75245/-	30000/-	108000/-	213245/-
	(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	NIL	NIL
3	Sweat Equity		NIL	NIL	NIL	NIL
4	Commission		NIL	NIL	NIL	NIL
	- as % of profit					
	Others, specify...		NIL	NIL	NIL	NIL
5	Others, please specify		NIL	NIL	NIL	NIL
	Total		75245/- *	30000/- *	108000	213245

*Salary drawn for the Part of the year.

VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES:

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

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)
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: 31st August, 2018

**SECRETARIAL AUDIT REPORT
FOR THE FINANCIAL ENDED 31ST MARCH 2018**

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

To,
The Members,
Yogya Enterprises Limited
203, Gupta Arcade,
Shrestha Vihar Market, Delhi,
Delhi, 110092

We have conducted the Secretarial Audit of the compliances of applicable statutory provisions and the adherence to good corporate practices by **M/s YOGYA ENTERPRISES LIMITED (CIN No. L51909DL2010PLC208333)** (hereinafter called the Company). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/ statutory compliances and expressing our opinion thereon.

Based on our verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, We hereby report that in our opinion, the company has, during the audit period covering the financial year ended on 31st March, 2018 complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance- mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by **M/s Yogya Enterprises Limited** for the financial year ended on 31st March, 2018 according to the provisions of:

- (i) The Companies Act, 2013 (the Act) and the rules made thereunder;
- (ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;
- (iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
- (iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment and Overseas Direct Investment.
- (v) The Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act') viz. :-
 - a. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
 - b. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 1992 and Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 (effective 15th May 2015);
 - c. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009;
 - d. The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;
 - e. The Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014;
 - f. The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999 (**Not applicable to the**

Company during Audit period as the Company has not introduced any such Scheme);

- g. The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008 (Not applicable to the Company during Audit period as the Company has not issued any Debt Securities);
- h. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009 (Not applicable to the Company during Audit period as the Company has not delisted /proposes to de-list any equity shares from any stock Exchange)
- i. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998 (Not applicable to the Company during Audit period as the Company has not brought back / proposed to Buy back any Securities);

- (vi) As informed and certified by the Management of the Company, There are no other laws which are specifically applicable to the Company based on their sector/Industry.
- (vii) We have also examined compliance with the applicable clauses of the Listing Agreements entered into by the Company with Stock Exchange in India.
- (viii) We have relied on the Representation made by the Company and its Officers for systems and mechanism formed by Company. The compliance of the provisions of corporate and other applicable laws, rules, regulations the Company for compliances under other applicable Acts, Laws and Regulations to the, standards is the responsibly of the management. Our examination was limited to the verification of procedure on test basis.
- (ix) In case of Direct and Indirect Tax Laws like Income Tax Act, Service Tax Act, Excise & Custom Acts we have relied on the Reports given by the Statutory Auditors of the company.
- (x) We have also examined compliance with the applicable clauses of the following:
 - (i) Secretarial Standards issued by The Institute of Company Secretaries of India under the provisions of Companies Act, 2013; and
 - (ii) The Listing Agreements entered into by the Company with Bombay Stock Exchange read with the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015 made effective from 1st December, 2015 (*SEBI LODR Regulations*).

During the period under report, the Company has generally complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above subject to the following observations:

- a. There had been delay in submitting the Reconciliation of share Capital Audit Report for the Quarter ended on 30th September, 2017 by 4 (four) days;

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

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

Majority decision is carried through while the dissenting members' views, if any, are captured and recorded as part of the minutes. The Company had appointed of Ms. Jaya Arora as Company Secretary on 12th February, 2018 after resignation of Ms. Smriti Dubey on 28th July, 2017. Also, E Form MGT 14 & E form MGT 15 were left to file with ROC under Companies Act, 2013.

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

For **Shalu Singhal & Co.**
(Practising Company Secretaries)

Sd/-

Shalu Singhal
Proprietor

Date: 31st August, 2018

Place: New Delhi

Note: This report is to be read with our letter of even date which is annexed as Annexure A and forms an integral part of this report.

'Annexure A'

To,
The Members,
Yogya Enterprises Limited
203, Gupta Arcade,
Shrestha Vihar Market, Delhi,
Delhi, 110092

Sir,

Our Secretarial Audit Report for the financial year 2017-2018 of even date is to be read along with this letter.

1. Maintenance of secretarial record is the responsibility of the management of the company. Our responsibility is to express an opinion on these secretarial records based on our audit.
2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.
3. We have not verified the correctness and appropriateness of financial records, labour laws records, personal records of employee(s) and Books of Accounts of the company as these do not fall under specific applicable laws.
4. Wherever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.
5. The compliance of the provisions of Corporate and other specific applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.
6. The Secretarial Audit Report is neither an assurance as to the future viability of the company nor of the efficacy effectiveness with which the management has conducted the affairs of the company.

For Shalu Singhal & Co.
(Practising Company Secretaries)

Sd/

Shalu Singhal
Proprietor

Date: 31st August, 2018

Place: New Delhi

Form AOC-1

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

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

Part “A”: Subsidiaries

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

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

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

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

Part “B”: Associates and Joint Ventures

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

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

1. Names of associates or joint ventures which are yet to commence operations.

2. Names of associates or joint ventures which have been liquidated or sold during the year.

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

By Order of the Board
For Yogya Enterprises Limited
Sd/-

(Rajeev Gupta)

Managing Director

DIN: 00603828

Residential Address:

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

Sd/-

(Monica Gupta)

Director

DIN: 01559355

Residential Address:

GOVERDHAN LAL ARORA,
C-19, EAST BALDEV PARK,
KRISHNA NAGAR, DELHI, 110051

Place: New Delhi

Date: 31st August, 2018

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: 31st August, 2018

PARTICULARS OF EMPLOYEES

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

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

Name of Director/ KMP	Remuneration (In Rs.)	Ratio of Directors Remuneration to Median Remuneration	Percentage Increase in Remuneration
Rajiv Gupta (Managing Director)	300000	2.78:1	Nil
Monica Gupta(Director)	Nil	Nil	Nil
Shyam Sunder Aggarwal (Director)	Nil	Nil	Nil
Aditya Mehra (Director)	Nil	Nil	Nil
Ankit Rastogi (CFO)	108000	1:1	Nil
Jaya Arora (CS)	30000	0.27:1	Nil
Smriti Dubey (CS)	75245	0.70:1	Nil

- (ii) The Median Remuneration of Employees is Rs. 108000/-.
 (iii) The Company has 4 Employees on the rolls of Company as on 31st March, 2018 out of which 4 are Permanent Employees.
 (iv) During the Year 2017-18, there was no increase in the salary of Employees.
 (v) Affirmation that the remuneration is as per the remuneration policy of the Company.

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

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

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

By Order of the Board
 For Yogya Enterprises Limited
 Sd/-
 (Rajeev Gupta)
 Managing Director
 DIN: 00603828
 Residential Address:
 203, Gupta Arcade,
 ShresthVihar Market,
 Delhi, 110092, Delhi, INDIA

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

Place : New Delhi
 Date: 31st August, 2018

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

INDUSTRY OVERVIEW

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

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

OVERVIEW OF THE INDIAN TEXTILE AND APPAREL INDUSTRY

India's textiles sector is one of the oldest industries in Indian economy dating back several centuries. Even today, textiles sector is one of the largest contributors to India's exports with approximately 13 per cent of total exports. The textiles industry is also labour intensive and is one of the largest employers. The textile industry has two broad segments. First, the unorganised sector consists of handloom, handicrafts and sericulture, which are operated on a small scale and through traditional tools and methods. The second is the organised sector consisting of spinning, apparel and garments segment which apply modern machinery and techniques such as economies of scale.

The textile industry employs about 105 million people directly and indirectly. India's overall textile exports during FY 2017-18 stood at US\$ 37.74 billion.

The Indian textiles industry is extremely varied, with the hand-spun and hand-woven textiles sectors at one end of the spectrum, while the capital intensive sophisticated mills sector at the other end of the spectrum. The decentralised power looms/ hosiery and knitting sector form the largest component of the textiles sector. The close linkage of the textile industry to agriculture (for raw materials such as cotton) and the ancient culture and traditions of the country in terms of textiles make the Indian textiles sector unique in comparison to the industries of other countries. The Indian textile industry has the capacity to produce a wide variety of products suitable to different market segments, both within India and across the world.

OPPORTUNITIES&THREATS

Opportunities

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

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

Threats

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

COMPANY OUTLOOK

Future outlook for the company is good.

RISK MANAGEMENT

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

INTERNAL CONTROL SYSTEM

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

FINANCIAL PERFORMANCE WITH RESPECT TO OPERATIONAL PERFORMANCE

The Total Standalone Revenue for the year has fallen from Rs. 32.76 Cr to Rs. 5.24 Cr. The financial statements have been prepared in compliance with the requirements of the Companies Act, 2013 and relevant Accounting Standards.

PROFITS

The Company's profit before tax is marginally reduced from Rs. 22.17 Lacs in the previous year to Rs. 2.81 Lacs in the current year.

EARNING PER SHARE(EPS)

The Company recorded an EPS of Rs. 0.63 in Financial Year 2017-18 as compared to 0.08 in Financial Year 2016-17.

DIVIDEND

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

HUMAN RESOURCES

The Company believes that the workers are the backbone of the Company. It is providing an opportunity to all the employees to utilize their full potential and grow in the organization. The Company always considers its human resources as valuable asset and is committed towards their development for continuous growth. Focus on training to enhance the skill-sets of employees in line with the business and market requirements continued throughout the year. The employee relations have continued to be harmonious throughout the year. As on 31.03.2018 The total number of employees was Four (4).

INDEPENDENT AUDITOR'S REPORT

To the Members of **Yogya Enterprises Limited**

Report on the Standalone Financial Statements

We have audited the accompanying standalone financial statements of **Yogya Enterprises Limited** ('the Company'), which comprises the Balance Sheet as at **31st March, 2018**, the statement of Profit and Loss and the Cash Flow Statement of the company for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Standalone financial Statements

The Company's Board of Directors are responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ('the Act') with respect to preparation and presentation of these Ind AS standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards specified in the Companies (Indian Accounting Standards) Rules, 2015 (as amended) under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rule, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Ind AS financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

We conducted our audit of the Ind AS financial Statements in accordance with the Standards on Auditing specified under section 143(10) of the act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Ind AS 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 Ind AS financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the Ind AS financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the Ind AS financial statements.

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

Opinion

In our opinion and to the best of our information and according to the explanations given to us, aforesaid standalone Ind AS 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 2018; and
- b) In the case of statement of profit and loss, of the profit for the year ended on that date.
- c) In the case of the cash flow statement, of the cash flows for the year ended on that date.

Emphasis of Matters

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

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

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ('the order') issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the **Annexure A**, a statement on the matters specified in paragraphs 3 and 4 of the Order.
2. As required by section 143(3) of the Act, we report that:
 - a) we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - b) in our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;
 - c) the Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account;
 - d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards referred to in section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;
 - e) On the basis of written representations received from the directors as on 31st March, 2018, taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2018, from being appointed as a director section 164(2) of the act;
 - f) With respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls, refer to our separate report in "**Annexure B**", and
 - g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanation given to us:
 - i) the Company does not have any pending litigation which would impact its financial position in its financial statements.

- ii) the Company did not have any Long -term contracts including derivative contracts for which there were any material foreseeable losses.
- iii) the company was not required to transfer any amounts to the Investor Education and Protection Fund, hence no amounts has been transferred by the company.
- iv) The reporting on disclosures relating to Specified Bank Notes is not applicable to the Company for the year ended March 31, 2018.

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

**Sd/-
CA Rakesh Gupta
Partner
M.No.: 094040**

**Place : New Delhi
Date : 09.05.2018**

Annexure - A to the Auditors' Report

The Annexure referred to in our report to the members of **M/s Yogya Enterprises Limited** ("the Company") on the standalone financial statements for the year Ended on 31st March, 2018, we report that:

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

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

c) According to the information and explanations given to us and on the basis of our examination of the records of the company, the title deeds of immovable properties were held in the name of the company.

d) The company holds inventory of shares. As explained to us, the management has conducted physical verification of inventories where the shares were held in physical form. Where shares were held in Dematerialized form they were verified from the Demat account at reasonable intervals during the year. No material discrepancies were noticed on physical verification
3. In our opinion and according to the information and explanations given to us, the Company has not granted any loan, secured or unsecured to companies, firms or other parties covered in the register maintained under Section 189 of the Act. Accordingly, the provisions of clauses 3(iii)(a) and 3(iii)(b) of the Order are not applicable.
4. In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and 186 of the Act, with respect to the loans and investments made.
5. The Company has not accepted any deposits within the meaning of Sections 73 to 76 of the Act and the Companies (Acceptance of Deposits) Rules, 2014 (as amended).
6. In our opinion, the Central Government has not specified maintenance of cost records under sub-section (1) of Section 148 of the Act, in respect of Company's products/ services.

7. (a) According to the information and explanations given to us and based on our examination of the records of the Company, the Company is generally regular in depositing undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales-tax, wealth tax, service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues, as applicable, with the appropriate authorities. Further, no undisputed amounts payable in respect thereof were outstanding at the year-end for a period of more than six months from the date they become payable.
 - (b) There are no dues in respect of income-tax, sales-tax, wealth tax, service tax, duty of customs, duty of excise, value added tax and cess that have not been deposited with the appropriate authorities on account of any dispute.
8. In our opinion, the Company has not defaulted in repayment of dues to any financial institution or a bank or to debenture-holders during the year.
9. The Company did not raise any money by way of initial public offer or further public offer.
10. According to the information and application given to us, no fraud on or by the Company by its officers or employees has been noticed or reported during the period covered by our audit.
11. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has paid / provided for managerial remuneration in accordance with the requisite approvals mandated by the provisions of Section 197 read with Schedule V to the Act.
12. In our opinion and according to the information and explanations given to us, the Company is not a nidhi company. Accordingly, paragraph 3(xii) of the Order is not applicable.
13. According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
14. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year.
15. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable.
16. The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

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

**Sd/-
CA Rakesh Gupta
Partner
M.No.: 094040**

**Place : New Delhi
Date : 09.05.2018**

Annexure - B to the Auditors' Report

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

We have audited the internal financial controls over financial reporting of **Yogya Enterprises Limited** ("the Company") as of 31 March 2018 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

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

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

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

Meaning of Internal Financial Controls over Financial Reporting

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

unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2018, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

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

**Sd/-
CA Rakesh Gupta
Partner
M. No.: 094040**

**Place: New Delhi
Date: 09.05.2018**

BALANCE SHEET AS AT 31ST MARCH 2018

(All amounts are in Indian Rupees)

PARTICULARS	NOTE	As at 31.03.2018	As at 31.03.2017	As at 01.04.2016
II. ASSETS				
<u>NON CURRENT ASSETS</u>				
Fixed Assets				
-Tangible Assets	2	1,594,451	3,479,935	4,684,506
Non Current Investments	3	-	7,585,000	1,585,000
Long Term Loans & Advances		-	-	-
Other Non Current Assets		-	-	-
<u>CURRENT ASSETS</u>				
Current Investments	4	31,721,618	7,800,000	8,783,403
Inventories	5	5,821,107	25,145,827	25,643,118
Trade Recievable	6	5,922,295	6,929,287	11,021,547
Cash & Cash Equivalents	7	1,038,931	4,628,087	1,274,608
Short Term Loans & Advances	8	6,000,000	1,290,000	1,276,006
Other Current Assets	9	2,340,636	2,346,532	2,535,053
TOTAL		54,439,038	59,204,668	56,803,241
I. EQUITIES & LIABILITIES				
<u>SHAREHOLDERS FUND</u>				
Share Capital	10	35,000,000	35,000,000	35,000,000
Reserves & Surplus	11	13,553,819	11,336,405	11,055,816
<u>NON CURRENT LIABILITIES</u>				
Long Tem Borrowings	12	81,531	177,821	265,286
Deferred Tax Liability	13	107,884	107,055	163,067
<u>CURRENT LIABILITIES</u>				
Short Term Borrowings	14	120,936	120,936	120,936
Trade Payable	15	-	12,056,031	9,928,009
Other Current Liabilities	16	5,009,095	43,165	12,409
Short Term Provisions	17	565,773	363,254	257,718
TOTAL		54,439,038	59,204,668	56,803,241

Significant Accounting Policies & Notes to Accounts

2 to 31

As per our Audit Report of even date attached

For and on behalf of the Board of Directors of

FOR STRG & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN : 014826N

Sd/-

ANKIT RASTOGI
(C.F.O.)

PAN : AHGPR9068N

Sd/-

JAYA ARORA
(COMPANY
SECRETARY)
PAN :
APSPA4925K

Sd/-

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

Place : NEW DELHI
Date : 09.05.2018

Sd/-

RAJEEV GUPTA
(MANAGING DIRECTOR)
DIN : 00603828

Sd/-

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

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH 2018

(All amounts are in Indian Rupees)

PARTICULARS	NOTE	For the year Ended 31.03.2018	For the year Ended 31.03.2017
INCOME			
Revenue From Operations	18	43,609,632	327,693,549
Other Income	19	8,802,210	904,478
Total Revenue		52,411,842	328,598,026
EXPENSES			
Changes in Inventories Of Finished Goods	20	19,324,720	497,291
Purchase of stock in trade	21	26,343,495	323,075,655
Employee Benefits Expenses	22	776,415	1,440,794
Finance Cost	23	48,081	99,759
Depreciation & Amortization Expenses	2	999,963	1,303,419
Other Expenses	24	2,711,123	1,791,898
Total Expenses		50,203,797	328,208,816
Profit Before Tax		2,208,045	389,210
Prior Period Expense			
Income Tax for Previous Years		-	-
TDS W/O		-	-
Profit before Tax after Extraordinary Items		2,208,045	389,210
Tax Expenses			
Current Tax		434,297	164,633
Mar Credit		(434,297)	-
Excess Provision of Income Tax Earlier Year		(10,198)	-
Deferred Tax		829	(56,012)
Profit after Tax		2,217,414	280,589
Earning Per Equity Share:			
Basic & Diluted EPS		0.63	0.08

Significant Accounting Policies & Notes to Accounts

2 to 31

As per our Audit Report of even date attached

For and on behalf of the Board of Directors of

FOR STRG & ASSOCIATES

CHARTERED ACCOUNTANTS
FRN : 014826N

Sd/-

ANKIT RASTOGI
(C.F.O.)

PAN : AHGPR9068N

Sd/-

JAYA ARORA
(COMPANY
SECRETARY)
PAN :
APSPA4925K

Sd/-

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

Sd/-

RAJEEV GUPTA
(MANAGING DIRECTOR)
DIN : 00603828

Sd/-

MONICA
GUPTA
(DIRECTOR)
DIN :
01559355

Place : NEW DELHI
Date : 09.05.2018

CASH FLOW STATEMENT
FOR THE PERIOD APRIL 01, 2017 TO MARCH 31, 2018

S.No.	Particulars	Amount (Rs.)		Amount (Rs.)	
I.	CASH FLOW FROM OPERATING ACTIVITIES	As at 31.03.2018		As at 31.03.2017	
	Net Profit after Tax		2,217,414		280,589
	Deferred Tax Asset	829		(56,012)	
	Mat Credit	(434,297)			
	Excess Provision of Income Tax Earlier Year	(10,198)		-	
	Provision For Income Tax	434,297	(9,369)	164,633	108,621
	Profit Before Tax		2,208,045		389,210
	Depreciation	999,963		1,303,419	
	Revaluation income on Liquid Fund Investment	(300,728)			
	Interest	29,674		54,809	
	Profit on Sale of Fixed Assets	(421,222)			
	Capital gain on Liquid fund	(473,678)		(879,064)	
	Dividend Income	(1,216)		(14,827)	
	Interest Received	(1,095)	(168,302)	(9,416)	454,921
	Operating Profit before Working Capital Changes		2,039,743		844,131
	Adjustments for:				
	Increase / (Decrease) in Other Current Liabilities & Provisions	5,168,449		(28,341)	
	Increase / (Decrease) in trade payables	(12,056,031)		2,128,022	
	Increase / (Decrease) in Inventories	19,324,720		497,291	
	(Increase) / Decrease in Receivables	1,006,992		4,092,260	
	(Increase)/Decrease in Other Current Assets	5,896		188,521	
	Proceeds from Repayment of Short Term Loans & Advances	(4,710,000)		(13,994)	
	Proceeds from Short Term Borrowings	-	8,740,027	-	6,863,759
	Cash Generated from Operations		10,779,769		7,707,890
	Income Tax Paid				-
	Interest Paid		(10,198)		-
	Net Cash flow Generated from Operating Activities (A)		10,789,967		7,707,890
II.	CASH FLOW FROM INVESTING ACTIVITIES				

	Interest Received	1,095		9,416	
	Capital gain on Liquid fund	473,678		879,064	
	Dividend Income	1,216		14,827	
	Sale of Investment	-		-	
	Sale of Fixed Assets	2,970,000		-	
	Purchase of Fixed Assets	(1,663,257)		(98,848)	
	Purchase of Investments	(16,035,890)	(14,253,159)	(5,016,597)	(4,212,138)
	Net Cash Flow Generated from Investing Activities (B)		(14,253,159)		(4,212,138)
III.	CASH FLOW FROM FINANCING ACTIVITIES				
	Issue of share Capital	-		-	
	Interest on Car Loan and Od Limit	(29,674)		(54,809)	
	Proceedings of Long Term Borrowing	(96,290)	(125,964)	(87,465)	(142,274)
	Net Cash Generated from Financing Activities (C)		(125,964)		(142,274)
IV.	Net increase in Cash & Cash Equivalents (A - B - C)		(3,589,157)		3,353,478
	Cash and Cash equivalents as on April 1,2017		4,628,087		1,274,609
	Cash and Cash equivalents as on March 31,2018		1,038,930		4,628,087
V.	Cash & Cash equivalents as stated in Balance Sheet				
	Cash in Hand		812,208		99,563
	Cash at Bank		226,722		4,528,524
	Cash & Cash equivalents as stated in Balance Sheet		1,038,931		4,628,087
Significant Accounting Policies & Notes to Accounts refer to above form an Integral Part of our financial statements					
<i>As per our Audit Report of even date attached</i>			<i>For and on behalf of the Board of Directors of YOGYA ENTERPRISES</i>		

LIMITED

FOR STRG & ASSOCIATES
CHARTERED ACCOUNTANTS

FRN : 014826N

Sd/-

CA. RAKESH GUPTA
(PARTNER)
M.NO. 094040Sd/-
ANKIT
RASTOGI
(C.F.O.)
PAN :
AHGPR9068NSd/-
JAYA ARORA
(COMPANY
SECRETARY)
PAN :
APSPA4925K

Place : NEW DELHI

Date : 09.05.2018

Sd/-
RAJEEV
GUPTA
(MANAGING
DIRECTOR)
DIN :
00603828Sd/-
MONICA
GUPTA
(DIRECTOR)
DIN :
01559355

Notes to Accounts	(Amount in Rs.)		(Amount in Rs.)	(Amount in Rs.)
	As at 31.03.2018	As at 31.03.2017	As at 31.03.2017	As at 31.03.2016
Note-3				
<u>Non Current Investments</u>				
<u>Quoted</u>	-	-	-	-
<u>Unquoted</u>				
-Office (Lease Hold)	-	1,000,000	1,000,000	1,000,000
-Investment in subsidiary Excellent Securities Limited	-	585,000	585,000	585,000
Dynamic Bond Fund	-	4,000,000	-	-
BSL Opportunities Fund	-	2,000,000	-	-
Total	-	7,585,000	1,585,000	1,585,000
Note-4				
<u>Current Investments</u>				
Progressive Finlease Ltd	11,920,000	5,000,000	-	-
Liquid Fund Investment	19,801,618	2,800,000	8,783,403	8,783,403
Total	31,721,618	7,800,000	8,783,403	8,783,403
Note-5				
<u>Inventories</u>				
Stock in Trade	5,821,107	25,145,827	25,643,118	25,643,118
Total	5,821,107	25,145,827	25,643,118	25,643,118
Note-6				
<u>Trade Receivables</u>				
(Unsecured and considered good, unless otherwise stated)				
Other trade receivables outstanding more than 6 months	-	-	-	-
Other trade receivables outstanding less than 6 months	5,922,295	6,929,287	11,021,547	11,021,547
Total	5,922,295	6,929,287	11,021,547	11,021,547
Note 7				
<u>Cash & Cash Equivalents</u>				
Cash in Hand	812,208	99,563	530,345	530,345
Bank Balances with scheduled banks				
-on current accounts	226,722	4,401,487	626,642	626,642
Fixed Deposits				
		127,037	117,621	117,621
Total	1,038,931	4,628,087	1,274,608	1,274,608

Note-8				
Short Term Loans And Advances				
Advance to Staff		1,000,000	1,030,000	1,183,000
Advance to Corporates		5,000,000	260,000	-
Advance to Others		-	-	93,006
Total		6,000,000	1,290,000	1,276,006
Note-9				
Other Current Assets				
Advances receivable in cash or kind		1,100,000	1,100,000	1,100,000
Deposits - BSE Limited		-	150,000	150,000
F & O Margin		-	68,426	-
IPO Expenditure		641,945	962,918	1,283,891
GST Input		141,612	-	-
Mat Credit		448,279	65,188	-
TDS Receivable		8,800	-	1,162
TOTAL		2,340,636	2,346,532	2,535,053
Note-10				
Share Capital				
Authorised Share Capital				
4000000 Equity Shares @ Rs. 10/- Each		40,000,000	40,000,000	40,000,000
(Previous Year 4000000 Equity Shares @ Rs. 10/- Each)				
		40,000,000	40,000,000	40,000,000
Issued, Subscribed & Paid-Up Share Capital				
3500000 Equity Shares @ Rs. 10/- Each		35,000,000	35,000,000	35,000,000
(Previous Year 3500000 Equity Shares @ Rs. 10/- Each)		-	-	-
		35,000,000	35,000,000	35,000,000
Details Of Shareholders Holding More Than 5% Shares				
Name Of Shareholder	No. of shares	%age held	No. of shares	%age held
Rajeev Gupta	1,294,000	36.97%	1,190,000	34.00%
Amit Pal Yadav	341,000	9.74%	317,000	9.06%
Opto Fabrics Private Limited	283,000	8.09%	-	-

Vian Investmart Private Limited	373,000	10.66%	-	-
Yogya Infrastructures Limited	300,000	8.57%	300,000	8.57%
(formerly known as Dhanu Infrastructure Private Limited)				
<u>Reconciliation of the no. of shares outstanding is set out below:</u>				
		No. of shares	No. of shares	No. of shares
Equity Shares at the beginning of the year		3,500,000	3,500,000	3,500,000
Add: Share Issued		-	-	-
Less: Buyback of Shares		-	-	-
Equity shares at the end of the year		3,500,000	3,500,000	3,500,000
<u>Note-11</u>				
<u>Reserves & Surplus</u>				
<u>Profit & Loss Account</u>				
As Per Last Balance Sheet		6,336,405	6,055,816	660,194
Add: Profit For The Year		2,217,414	280,589	5,395,622
Total		8,553,819	6,336,405	6,055,816
Add : Securities Premium		5,000,000	5,000,000	5,000,000
Total		13,553,819	11,336,405	11,055,816
<u>Note-12</u>				
<u>Long Term Borrowings</u>				
Car Loan		81,531	177,821	265,286
Total		81,531	177,821	265,286
<u>Note-14</u>				
<u>Short Term Borrowings</u>				
Car loan		120,936	120,936	120,936
Total		120,936	120,936	120,936
<u>Note-15</u>				
<u>Trade Payables</u>				
Creditors		-	12,056,031	9,928,009
Total		-	12,056,031	9,928,009
<u>Note-16</u>				
<u>Other Current Liabilities</u>				
Duties & Taxes				
-TDS Payable		9,095	24,625	8,824
-Service Tax Payable		-	-	3,585
-VAT Payable		-	18,540	-
Others				

Advance Received for Sale of Shares		5,000,000	-	-
Total		5,009,095	43,165	12,409
Note-17				
Short Term Provisions				
Provision for Tax		434,297	164,633	41,158
Expense Payable		131,476	198,621	216,560
Total		565,773	363,254	257,718

Particulars	(Amount in Rs.)	
	For the year Ended 31.03.2018	For the year Ended 31.03.2017
Note-18		
Revenue From Operations		
Sales	42,163,630	327,693,549
Sale in Stock Market	1,446,001	-
Total	43,609,632	327,693,549
Note-19		
Other Income		
Interest on FDR	1,095	9,416
Revaluation income on Liquid Fund Investment	300,728	-
Capital Gain on Liquid Fund	473,678	879,064
Dividend Income	1,216	14,827
Profit on sale of unquoted shares	363,000	-
Revaluation Income on Non Current Investment	7,152,000	-
Profit on sale of fixed assets	421,222	-
Rent	88,000	-
Short and Excess	1,271	1,171
Total	8,802,210	904,478
NOTE-20		
CHANGE IN INVENTORY OF FINISHED GOODS		
Opening Stock	25,145,827	25,643,118
Less: Closing Stock	5,821,107	25,145,827
	19,324,720	497,291
Note- 21		
Purchase of Stock		
Purchases	26,343,495	323,075,655
	26,343,495	323,075,655
Note-22		
Employee Benefits Expenses		
Salaries, Wages and Bonus	776,415	1,440,794
Total	776,415	1,440,794
Note-23		
Finance Costs		
Interest on OD Limit	5,028	21,339

Particulars	(Amount in Rs.)	(Amount in Rs.)
	For the year Ended 31.03.2018	For the year Ended 31.03.2017
Bank Charges	18,407	44,950
Interest on Car Loan	24,646	33,470
Total	48,081	99,759
Note-24		
Other Expenses		
Advertisement Expenses	3,528	3,859
Annual Listing Fees	28,750	31,125
Auditor's Remuneration		
Car Insurance	9,446	26,742
Car Maintenance	-	38,691
Consultancy Expenses	113,617	190,999
Courier Expenses	1,939	3,813
Depository Charges	10,350	20,610
Electricity	38,650	69,980
Fuel Exp	5,222	46,164
Income Tax Demand	59,420	96,720
Interest on Income Tax	12,306	10,410
Interest on Service Tax	-	182
Interest on TDS	625	551
IPO Expenses	320,973	320,973
Late Fees on Gst	4,110	-
Legal & Professional Expenses	-	8,150
Market Maker Charges	115,611	122,687
Marketing Expenses	10,000	-
Misc. Expenses	5,318	-
Office Expenses	6,917	-
Office Maintenance	26,070	146,740
Printing and Stationary	7,704	9,660
Purchase in Stock Market	1,479,512	222,078
Rent	60,000	65,000
Repair & Maintenance Expenses Computer	-	19,780
ROC Fees	10,900	12,600
RTA Expenses	25,203	27,615
Share Trading Charges	5,319	20,512
Software Expenses	19,960	45,779
Statutory Audit	54,700	54,050
Tax Audit	30,000	34,500
Telephone Expenses	40,153	77,474
Travelling Expenses	204,821	64,455
Total	2,711,123	1,791,898

NOTE-2										
Details of Fixed Assets as on 31.03.2018										
PARTICULARS	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	AS AT 01-04-2017	ADDITIONS	DEDUCTION	AS AT 31-03-2018	UP TO 01-04-2017	DURING THE YEAR	Depreciation W/off	TOTAL	AS AT 31-03-2018	AS AT 31-03-2017
Car	1,743,953	-	1,743,953	-	1,095,899	132,165	(1,228,063)	-	-	648,054
Computers	3,450,341	663,257	-	4,113,598	2,165,468	601,935		2,767,403	1,346,195	1,284,873
Machinery & equipment	112,409	-	-	112,409	32,857	14,399		47,256	65,153	79,552
Furniture & Fittings	164,466	-	-	164,466	53,180	28,812		81,992	82,474	111,286
Electrical Fittings	50,376	-	-	50,376	14,379	6,515		20,894	29,482	35,997
Mobile Phone	87,500	-	-	87,500	25,510	11,220		36,730	50,770	61,990
Building	1,378,609	1,000,000	2,378,609	-	157,523	188,197	(345,720)	-	-	1,221,086
Epbax	37,900	-	-	37,900	4,352	15,120		19,472	18,428	33,548
Paper Shredders Machine	4,998	-	-	4,998	1,450	1,599		3,049	1,949	3,548
TOTAL	7,030,552	1,663,257	4,122,562	4,571,247	3,550,617	999,963	(1,573,783)	2,976,796	1,594,451	3,479,935
Previous Year Figures	6,931,704	98,848	-	7,030,552	2,247,198	1,303,419		3,550,617	3,479,935	4,684,506

NOTE-13		
CALCULATION OF DEFERRED TAX	AS ON 31.03.2018	AS ON 31.03.2017
W.D.V OF FIXED ASSETS AS PER COMPANIES ACT	1,594,451	3,479,935
LESS: W.D.V OF FIXED ASSETS AS PER I.T. ACT	1,431,120	3,133,478
DIFFERENCE	163,331	346,457
DEFERRED TAX ASSETS/(LIABILITY)	(107,884)	(107,055)
DEFERRED TAX ASSET/(LIABILITY) PREVIOUS YEAR	(107,055)	(163,067)
ASSETS/(LIABILITY) TO BE CREATED	(829)	56,012



YOGYA ENTERPRISES LIMITED

Regd. off: 203, Gupta Arcade, Shrestha Vihar Market, New Delhi-110092
Ph. & Fax No. 011-43763300 CIN: L51909DL2010PLC208333
Email ID: md@yogya.co.in Website: www.yogya.co.in

Form No. MGT-11

Proxy form

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

Name of the Member(s)		
Registered Address		
E-mail Id	Folio No /Client ID	DP ID
Name :	E-mail Id:	
Address:		
Signature , or failing him		

as my/ our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the 08th Annual General Meeting of the company, to be held on Saturday, the 29th day of September, 2018 at 11.00 a.m. at the Registered office at 203, Gupta Arcade, Shrestha Vihar Market, New Delhi-110092 and at any adjournment thereof in respect of such resolutions as are indicated below:

Sl. No.	Resolution(S)	Vote	
		For	Against
1.	To receive, consider and adopt the Audited Balance Sheet as at 31 st March, 2018, and Statement of Profit & Loss and Cash Flow Statement of the Company for the financial year ended 31 st March, 2018 and the Reports of the Board and Auditors thereon		
2.	To appoint a director in place of Ms. Monica Gupta (DIN: 01559355), who retires by rotation and being eligible offers herself for re-appointment		
3.	Ratification of M/s. STRG & Associates, Chartered Accountants (Firm Registration No. 014826N) as Statutory Auditors & fixing their remuneration.		
4.	To appoint Mr. Kiran Vitthal Bhogate (DIN: 07844152) as Director, Liable to retire by rotation.		

* Applicable for investors holding shares in Electronic form.

Signed this ____ day of ____ 20__

Affix Revenue
Stamps

Signature of Shareholder

Signature of Proxy holder

Signature of the shareholder
across Revenue Stamp

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) The proxy need not be a member of the company.

YOGYA ENTERPRISES LIMITED

Regd. off: 203, Gupta Arcade, Shrestha Vihar Market, New Delhi-110092
Ph. & Fax No. 011-43763300 CIN: L51909DL2010PLC208333
Email ID: md@yogya.co.in Website: www.yogya.co.in

ATTENDANCE SLIP

(To be handed over at the entrance of the meeting hall)

8TH Annual General Meeting on Saturday, the 29th day of September, 2018 at 11.00 a.m. at the Registered office at 203, Gupta Arcade, Shrestha Vihar Market, New Delhi-110092.

Full name of the members attending _____

(In block capitals)

Ledger Folio No./Client ID No. _____ No. of shares held: _____

Name of Proxy _____

(To be filled in, if the proxy attends instead of the member)

I hereby record my presence at the 8th Annual General Meeting on Saturday, the 29th day of September, 2018 at 11.00 a.m. at the Registered office at 203, Gupta Arcade, Shrestha Vihar Market, New Delhi-110092.

(Member's /Proxy's Signature)

Note:

- 1) Members are requested to bring their copies of the Annual Report to the meeting, since further copies will not be available.
- 2) A Proxy need not be a member of the Company.
- 3) In the case of joint holders, the vote of the senior who tenders a vote, whether in person or by Proxy, shall be accepted to the exclusion of the vote of the other joint holders. Seniority shall be determined by the order in which the names stand in the Register of Members.
- 4) The submission by a member of this form of proxy will not preclude such member from attending in person and voting at the meeting.

ROUTE - MAP OF AGM

