CIN - L32201MH1993PLC392082 (Formerly known as YOGI SUNG-WON (INDIA) LIMITED) Registered Office: 205, PL-8231, Raigad Darshan, J P Road, Opposite Indian Oil Colony, Andheri (West), Mumbai - 400053 email id: complianceofficeryogi@gmail.com

November 9, 2023

To, Listing Department, BSE Limited, Stock Exchange Building, 2nd Floor, Dalal Street, Fort, Mumbai - 400023 Scrip Code : 522209. ISIN INE429B01011. : Submission of unaudited financial results and limited review report of Subject : the auditors as per Regulation 33 of SEBI (Listing obligations and disclosures requirements), Regulations 2015 for the quarter and half year ended September 30, 2023.

Respected Sir/Madam,

The Board of Directors of the Company at their meeting held on Thursday, November 9, 2023, have duly approved the unaudited Standalone & Consolidated Financial Results for the quarter and half year ended September 30, 2023, together with the Limited review Report in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

We are thus enclosing the unaudited Standalone & Consolidated Financial Results for the quarter and half year ended September 30, 2023, together with the Limited review Report in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

The Board meeting begun at 16:00 (IST) and concluded at 16:40 (IST).

The abovementioned financial results and disclosure shall be available on the website (<u>www.yogiinfraprojects.co.in</u>) of the Company under the financials section.



Tel Nos. 022-2635 8290 / 2639 7605 Fax No. 022-2635 8291

CIN - L32201MH1993PLC392082 (Formerly known as YOGI SUNG-WON (INDIA) LIMITED) Registered Office: 205, PL-8231, Raigad Darshan, J P Road, Opposite Indian Oil Colony, Andheri (West), Mumbai - 400053 email id: complianceofficeryogi@gmail.com

You are requested to take the same on your record.

Yours Faithfully,

For, Yogi Infra Projects Limited (Formerly Yogi Sung-Won (India) Limited)

ND

Śanjay Basudeo Agarwal Managing Director DIN: 00462902 Mumbai

Encl.: As stated above.

MUMB

Tel Nos. 022-2635 8290 / 2639 7605 Fax No. 022-2635 8291



Sarda Soni Associates LLP

CHARTERED ACCOUNTANTS

Manoj Jain B.Com(H), FCA, ACS, IP(ICAI), RV(S&FA)

> To, The Board of Directors, **Yogi Infra Projects Limited**, Mumbai

We have reviewed the accompanying statement of unaudited financial results of **YOGI INFRA PROJECTS LIMITED** (Formerly **YOGI SUNG-WON (INDIA) LIMITED** for the period ended **September 30, 2023.** This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquire of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that caused us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.



For Sarda Soni Associates LLP Chartered Accountants FRN: 117235W

Manoj Jain Partner (Membership No.120788) UDIN: 23120788BGYEEI9098

- an

Place: Mumbai Date: 09.11.2023

11, Friend's Union Premises Co-operative Society Ltd., 2nd Floor, 227, P. D'Mello Road, Mumbai 400 001. Phone: 022-2269 5289 ; Mobile: 98191 65816 Email: ssaaudit2102@gmail.com / sardasoniassociates2102@gmail.com Nagpur (HO): "Chartered Square", Samrat Ashok Square, Saraipeth, Nagpur 400 009. Phone: 0712-2726795, 2729471

(Formerly, Yogi Sung-Won (India) Limited) Registered Office: 205, Raigad Darshan, Opp. Indian Oil Colony, J P Road, Andheri (West), Mumbai - 400 053

E MAIL - complianceofficeryogi@gmail.com TEL 022-26358290 FAX 022-26358291 E MAIL - complianceofficeryogi@gmail.com

(Rs in Lakhs) Statement of Standalone Unaudited Results for the quarter and half year ended September 30, 2023 Particulars **Quarter Ended** Half Year Ended Year ended 30-Sep-23 30-Jun-22 30-Sep-22 30-Sep-23 30-Sep-22 31-Mar-23 (Unaudited) (Unaudited) (Unaudited) (Unaudited) (Unaudited) (Audited) 1. Income from Operations (a) Net Sales/Income from operation (b) Other operating Income 3.79 3.82 4.62 7.61 9.43 17.41 Total Income from operations (Net) 3.79 3.82 4.62 7.61 9.43 17.41 2. Expenses a) Cost of materials consumed b) Purchase of stock in trade -c) Change in Inventories of Finished Goods, Work in Progress and Stock in Trade d) Employee Benefit Expenses 3.03 2.62 4.25 5.64 7.83 12.72 e) Finance Costs f) Depreciation and amortisation expenses 0.00 0.00 0.00 0.01 0.01 0.01 g) Other expenses 4.91 8.83 2.59 13.74 11.27 20.99 **Total Expenses** 7.94 11.45 6.85 19.39 19.11 33.73 3. Profit/Loss from operations before exceptional items and Tax (1-2) (4.15)(7.63) (2.23)(11.78)(9.68)(16.32)4. Exceptional items (0.27)(0.27) 17.13 5. Profit/(Loss) from Extra ordinary items and tax (3+4) (4.15)(7.63)(2.50)(11.78)(33.45)(9.41)6. Extra ordinaryitems 7. Profit before Tax (5-6) (4.15) (7.63) (2.50) (11.78)(9.41) (33.45) 8. Tax Expenses a) Current Tax b) Deferred Tax (0.08)--(0.08)0.06 c) Tax Expenses related to earlier years 9. Profit for the period (7-8) (7.63) (4.15) (2.43) (11.78)(9.34) (33.38)10. Other Comprehensive Income A (i) Items that will not be reclassified to profit and Loss (ii) Income tax on Items that will not be reclassified to profit and Loss B (i) Items that will be reclassified to profit and Loss -(ii) Income tax on Items that will be reclassified to profit and Loss _ 11. Total of Other Comprehensive Income Total Comprehensive Income for the period (9+10) (4.15) (7.63)(2.43) (11.78) (9.34) (33.38)12. Earnings per share in Rs. (Not Annualised) (Face Value of the Share Rs.10/- each) a) Basic earnings per Share (') (0.02)(0.05)(0.01)(0.07)(0.06)(0.20)b) Dilluted Earning per Share (`) (0.02)(0.05)(0.01)(0.07)(0.06)(0.20)13. Paid up Equity Share Capital (Face Value ' 10 per Share) 1.684.58 1.684.58 1.684.58 1,684.58 1,684.58 1,684.58 14. Reserves and Surplus (230.14)(225.99) (194.32) (194.32) (230.14) (218.37)

1. The standalone unaudited financial results for the quarter ended September 30, 2023 were reviewed by the Audit Committee and approved by the Board of Directors of the Yogi Infra Projects Limited ('the Company') at its meeting held on November 9, 2023 and are available on the Company's website - www.yogiinfraprojects.co.in and on the websites of BSE (www.bseindia.com). These results have been subjected to a limited review by the Statutory Auditor of the Company.

2. This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.

3. Previous periods figures have been regrouped/reclassified wherever necessary.

For and on behalf of the Board of Directors of Yogi Infra Projects Limited Sanjay Agarwal Managing Director DIN: 00462902

Place: Mumbai Date: 9th November, 2023

Statement of Assets and Liabilities as at September 30, 2023

	Standa	alone	Consolidated	
Destinutors	Asa	at	As at	
Particulars	30.09.2023	31.03.2023	30.09.2023	31.03.2023
	Unaudited	Audited	Unaudited	Audited
Assets	12207	1225		
Non-current assets				
Property, Plant & Equipment	0.03	0.04	222.39	212.90
Capital work-in-progress			38,237.47	35,868.25
Investment	6.09	6.09	-	
Equity Investments in subsidiaries	182.62	182.62	28.00	28.00
Financial Assets	102.02	102.02	20.00	20.00
1. Investments				
2. Loans				
3. Other financial assets				
Deferred tax asset (net)	0.17	0.17	1 77	1 77
Current tax asset (net)	0.17	0.17	1.77	1.77
				-
Other non-current assets	-	-	-	-
Total non-current assets	188.90	188.91	38,489.63	36,110.92
Current Assets				
Inventories	-		105.38	105.38
Financial assets				
1. Trade Receivables			122.21	109.26
2. Cash and cash equivalents	11.51	5.27	180.22	823.19
Bank balances other than cash and cash equivalents	-	-		-
4. Loans	455.00	260.00	1,292.40	516.91
5. Other financial assets	-	1. 1. 1. 1. 1. 1.	-	-
Other Current Assets	800.63	1,013.93	1,121.55	1,260.96
Total Current Assets	1,267.14	1,279.20	2,821.76	2,815.70
Total Assets	1,456.04	1,468.11	41,311.39	38,926.61
			12,022100	50,520.01
EQUITY AND LIABILITIES				
EQUITY				
Equity Share Capital	1,684.58	1,684.58	1 694 59	1 604 50
Other Equity	(230.14)		1,684.58	1,684.58
Non Controlling Interest	(250.14)	(218.37)	1,861.58	1,787.99
Debenture Redemption Reserve	-	-	915.73	862.47
	-	-		180.00
Total Equity	1,454.44	1,466.21	4,461.88	4,515.05
LIABILITIES		and the second	1	
Non-current liabilities				
Financial liabilities				_
1. Lease liabilities				
2. Other financial liabilities	-			
Provisions		1.1		
Other non-current liabilities		1. 1. 1. 1. 1. 1.		-
Total non-current liabilities		1000	-	
		-	-	
Current liabilities				
Financial liabilities			in the second	
1. Borrowings	-	-	2,926.30	4,153.22
2. Trade payables	0.61	0.44	907.94	937.28
3. Lease liabilities	-	-		137.20
4. Other financial liabilities		-	-	-
Provisions	0.96	0.92	_	2.75
Current tax liabilities (net)	-	0.52		2.75
	0.04	0.54	33,015.28	20 210 22
Other current liabilities		0.54	33,015.28	29,318.32
			36 940 54	
Total liabilities	1.61	1.90 1.90	36,849.51 36,849.51	34,411.57 34,411.57

gnatory / Director

	30.09.2023	31.03.2023
Cash flows from operating activities		
Profit before taxation	-11,77,824	-33,44,77
Adjustments for:		
Depreciation	506	1,40
nvestment income	-	
nterest expense	1 - C C.	
Profit / (Loss) on the sale of property, plant & equipment	-	-
Preliminary Expenses written off	-	
Net Profit before Working Capital changes	-11,77,318	-33,43,37
Working capital changes:		
(Increase) / Decrease in trade and other receivables		
(Increase) / (Decrease) in inventories		
(Increase)/Decrease in Short Term Loans & Advances	-1,95,00,000	80,00,00
(Increase)/Decrease in Other Current Assets	2,13,29,623	-18,91,88
ncrease / (Decrease) in trade payables	17,085	
ncrease / (Decrease) in Short term Borrowings	17,085	-1,94,03
ncrease / (Decrease) in Other Current Liabilities	50.005	-21,40,00
ncrease / (Decrease) in Short term Provisions	-50,095	34
Cash generated from operations	3,933 6,23,228	-3,87,10 43,95
Interest paid		
ncome taxes paid	1	· / ·
Dividends paid	-	- 12.
Net cash from operating activities	6,23,228	43,95
Cash flows from investing activities		
Purchase of Fixed Assets		2000
Adjustments in Fixed Assets	Part Inc. of Parts	_
Purchase of Capital work in progress	-	
Sale /(Purchase) of investments		
Investment income		
Net cash used in investing activities	-	-
Cash flows from financing activities		
Proceeds from long-term borrowings		
Payment of long-term borrowings		
Proceeds from Bank Loan		
Net cash used in financing activities	-	1
Net increase in cash and cash equivalents	6,23,228	43,95
Cash and cash equivalents at beginning of period	5,27,400	4,83,45
Cash and cash equivalents at end of period		1 2 2 2 2

Notes :

1

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The above cash flow statement has been prepared by using the "indirect method" set out in Accounting Standard (Ind AS) 7 - " Statement of Cash Flows" and presents the cash flows by operating, investing, and financing activities of the Company.

Cash and cash equivalents presented in the cash flow statement consist of cash on hand and unencumbered, highly liquid bank balances.



For YOGI INFRA PROJECTS LTD.



Sarda Soni Associates LLP

CHARTERED ACCOUNTANTS

Manoj Jain

B.Com(H), FCA, ACS, IP(ICAI), RV(S&FA)

The Board of Directors, Yogi Infra Projects Limited, Mumbai

We have reviewed the unaudited consolidated financial results of **YOGI INFRA PROJECTS LIMITED** (Formerly **YOGI SUNG-WON (INDIA) LIMITED**(the "Company" or the "Parent") and its subsidiaries (hereinafter referred to as the "Group") for the quarter ended **September 30, 2023** which are included in the accompanying 'Statement of Unaudited Financial Results for the quarter ended September 30, 2023', the consolidated statement of assets and liabilities as on that date together with notes thereon (the "Statement"). The Statement has been submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations"), which was been initialed by us for identification purposes. Attention is drawn to the fact that the consolidated figures for the Statement for the period from 1st July, 2023 to 30thSeptember, 2023, as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.

This Statement, which is the responsibility of the Parent's Management and has been approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For SardaSoni Associates LLP Chartered Accountants FIRM REGN. NO.117235 MUMBAI MUMBAI Manoj Jain Partner Membership No.120788) UDIN: 23120788BGYEEH9601

Place: Mumbai Date: 09.11.2023

 11, Friend's Union Premises Co-operative Society Ltd., 2nd Floor, 227, P. D'Mello Road, Mumbai 400 001. Phone: 022-2269 5289 ; Mobile: 98191 65816
 Email: ssaaudit2102@gmail.com / sardasoniassociates2102@gmail.com
 Nagpur (HO): "Chartered Square", Samrat Ashok Square, Saraipeth, Nagpur 400 009. Phone: 0712-2726795, 2729471

(Formerly, Yogi Sung-Won (India) Limited) Registered Office : 205, Raigad Darshan, Opp. Indian Oil Colony, J P Road, Andheri (West), Mumbai - 400 053

E MAIL - complianceofficeryogi@gmail.com

TEL 022-26358290 FAX 022-26358291 E MAIL - complianceofficeryogi@gmail.com

(Rs in Lakhs)

Statement of Consolidated Unaudited Results for the quarter and half year ended September 30, 2023

Particulars	Quarter Ended			Half Year Ended		Year ended
	30-Sep-23	30-Jun-23	30-Sep-22	30-Sep-23	30-Sep-22	31-Mar-23
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Income from Operations		1				
(a) Net Sales/Income from operation		-	0.15		0.15	-
(b) Other operating Income	14.22	13.79	16.35	28.01	39.49	93.59
Total Income from operations (Net)	14.22	13.79	16.50	28.01	39.64	93.59
2. Expenses		12		2.12.12.1		
a) Cost of materials consumed				-		-
b) Purchase of stock in trade	2,369.22		909.89	2,369.22	909.89	3,522.14
c) Change in Inventories of Finished Goods, Work in Progress and						1.1.1.2
Stock in Trade	(2,369.22)	-	(909.89)	(2,369.22)	(909.89)	(3,522.14
d) Employee Benefit Expenses	13.54	5.58	9.55	19.12	17.09	32.58
e) Finance Costs	_		_		-	
f) Depreciation and amortisation expenses	3.69	0.00	0.78	3.69	0.78	1.76
g) Other expenses	23.36	26.52	22.88	49.88	40.82	89.29
Total Expenses		32.09	33.20	72.70	58.68	123.63
3. Profit/Loss from operations before exceptional items and Tax	10.00	02.00	00.20	12.10	00.00	120.00
(1-2)	(26.37)	(18.31)	(16.70)	(44.69)	(19.04)	(30.04
4. Exceptional items		(10.51)	0.27	(44.63) (8.62)		
	(8.62)	(40.24)				14.97
5. Profit/(Loss) from Extra ordinary items and tax (3+4)	(35.00)	(18.31)	(16.43)	(36.06)	(18.77)	(45.02
6. Extra ordinaryitems						-
7. Profit before Tax (5-6)	(35.00)	(18.31)	(16.43)	(36.06)	(18.77)	(45.02
8. Tax Expenses		S				1.00
a) Current Tax		-	Colore Cerco	-	-	(2.75
b) Deferred Tax	-		(0.97)		(0.97)	(1.06
 c) Tax Expenses related to earlier years 	-		Provide the set	S	1.	
9. Profit for the period (7-8)	(35.00)	(18.31)	(15.47)	(36.06)	(17.81)	(48.83
10. Other Comprehensive Income		1	1000			
A (i) Items that will not be reclassified to profit and Loss		-	-		-	1. 6. 6
(ii) Income tax on Items that will not be reclassified to profit and	a lora a		1.			
Loss		-		-	-	
B (i) Items that will be reclassified to profit and Loss	_	-		11 - L	_	
(ii) Income tax on Items that will be reclassified to profit and Loss	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		-			
11. Total of Other Comprehensive Income	_					1.
Total Comprehensive Income for the period (9+10)	(35.00)	(18.31)	(15.47)	(36.06)	(17.81)	(48.83
12. Earnings per share in Rs. (Not Annualised)	(00.00)	(10.01)	(13.47)	(30.00)	(17.01)	(40.0.
(Face Value of the Share Rs.10/- each)	and the second second		The second second		1000	
a) Basic earnings per Share (')	(0.04)	(0.14)	(0.00)	(0.0.1)		
	(0.21)					
b) Dilluted Earning per Share (')	(0.21)					
13. Paid up Equity Share Capital (Face Value ` 10 per Share)	1,684.58	1,684.58	1,684.58	1,684.58	1,684.58	1,684.58
14. Reserves and Surplus	1,861.58	(236.68)	(194.32)	1,861.58	(194.32)	1,787.99

1. The consolidated unaudited financial results for the quarter ended September 30, 2023 were reviewed by the Audit Committee and approved by the Board of Directors of the Yogi Infra Projects Limited ('the Company') at its meeting held on November 9, 2023 and are available on the Company's website www.yogiinfraprojects.co.in and on the websites of BSE (www.bseindia.com). These results have been subjected to a limited review by the Statutory Auditor of the Company.

2. This consolidated financial results statement include the results of its subsidiary companies viz: Moongipa Realty P Ltd and Bini Builders P Ltd

3. This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.

4. Previous periods figures have been regrouped/reclassified wherever necessary.

Place: Mumbai Date: 9th November, 2023

For and on behalf of the Board of Directors of Yogi Infra Projects Limited

Sanjay Agarwal DIN: 00462902 Managing Director

YOGI INFRA PROJECTS LTD 205, RAIGAD DARSHAN, J.P. ROAD, ANDHERI WEST, MUMBAI - 400 053 CONSOLIDATED CASH FLOW STATEMENT AS ON 30TH SEPTEMBER, 2023

	30.09.2023	31.03.2023
Cash flows from operating activities		
Profit before taxation	-36,06,436	-45,01,764
Adjustments for:	* State 2013 Bucket and	
Depreciation	3,69,391	1,76,450
Investment income	-	-
Interest expense		-
Profit / (Loss) on the sale of property, plant & equipment		-
Preliminary Expenses written off	- 1. Sheet - 1	-
Net Profit before Working Capital changes	-32,37,045	-43,25,314
Working capital changes:		
(Increase) / Decrease in trade and other receivables	-12,94,349	18,987
(Increase) / Decrease in inventories	_	-
(Increase)/Decrease in Short Term Loans & Advances	-7,75,48,509	4,59,100
(Increase)/Decrease in Other Current Assets	1,39,40,462	-58,26,010
Increase / (Decrease) in trade payables	-29,34,035	99,484
Increase / (Decrease) in Short term Borrowings		-
Increase / (Decrease) in Other Current Liabilities	36,79,85,475	35,36,78,569
Increase / (Decrease) in Short term Provisions	-2,75,000	-5,16,416
Cash generated from operations	29,66,36,999	34,35,88,401
Interest paid		
Income taxes paid Dividends paid		2,75,000
Net cash from operating activities	29,66,36,999	34,33,13,401
Cash flows from investing activities		
Purchase of Fixed Assets	-13,18,910	-3,62,288
Adjustments in Fixed Assets		
Purchase of Capital work in progress	-23,69,22,389	-35,22,13,680
Sale of investments		-
Investment income		_
Net cash used in investing activities	-23,82,41,299	-35,25,75,968
Cash flows from financing activities		
Proceeds from long-term borrowings		-
Payment of long-term borrowings	-12,26,92,179	-5,11,81,143
Net cash used in financing activities	-12,26,92,179	-5,11,81,143
Net increase in cash and cash equivalents	-6,42,96,479	-6,04,43,711
Cash and cash equivalents at beginning of period	8,23,18,587	14,27,62,299
Cash and cash equivalents at end of period	1,80,22,106	8,23,18,587

Notes :

1 The above cash flow statement has been prepared by using the "indirect method" set out in Accounting Standard (Ind AS) 7 - " Statement of Cash Flows" and presents the cash flows by operating, investing, and financing activities of the Company.

2 Cash and cash equivalents presented in the cash flow statement consist of cash on hand and unencumbered, highly liquid bank balances. For YOGI INFRA PROJECTS LTD.

Authorised Signatory / Director