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 16, 2022

To, Listing Department, BSE Limited, Stock Exchange Building, 2<sup>nd</sup> Floor, Dalal Street, Fort, Mumbai 400023

Reference: Corporate Announcement submitted by the Company dated 14-Nov-

2022

Scrip Code: <u>522209</u>

Subject: Submission of Unaudited Financial Results as per Regulation 33 of

SEBI (Listing Obligations and Disclosure Requirements) Regulations

2015 for the quarter ended September 30, 2022.

Dear Sir/Madam,

With reference to the captioned matter, kindly find enclosed herewith Unaudited Standalone and Consolidated Financial Results in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 for the Quarter ended September 30, 2022.

The meeting of the Board of Directors commenced at 16:00 (IST) and concluded at 17:30 (IST).

Kindly acknowledge receipt of the same.

Thanking you,

Yours Faithfully, For Yogi Infra Projects Limited

SANJAY Digitally signed by SANJAY BASUDEO AGARWAL Date: 2022.11.16

AGARWAL Date: 2022.11.16

Sanjay B Agarwal

Designation : Managing Director

DIN : 00462902 Place : Mumbai

Encl.: As stated above.

#### (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, 2022

Particulars	Quarter Ended			Half Yea	Year ended	
	30-Sep-22	30-Jun-22	30-Sep-21	30-Sep-22	30-Sep-21	31-Mar-22
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Income from Operations						
(a) Net Sales/Income from operation						
(b) Other operating Income	4.62	4.81	1.46	9.43	7.36	14.12
Total Income from operations (Net)	4.62	4.81	1.46	9.43	7.36	14.12
2. Expenses	1				8	
a) Cost of materials consumed	-	9	-	4		i i
b) Purchase of stock in trade	5 <del>=</del> 3	-	:#3	6 <b>=</b> 1	1=	-
c) Change in Inventories of Finished Goods, Work in Progress and						
Stock in Trade		B 8	•	151	1.5	·
d) Employee Benefit Expenses	4.25	3.58	3.10	7.83	5.52	11.60
e) Finance Costs	126	-	(S)	1524 1001 1003	9 <b>2</b> 9 s	, <del>,</del>
f) Depreciation and amortisation expenses	0.00	0.00	0.00	0.01	0.01	0.02
g) Other expenses	2.59	8.68	3.75	11.27	10.15	15.45
Total Expenses	6.85	12.26	6.85	19.11	15.68	27.06
3. Profit/Loss from operations before exceptional items and Tax						
(1-2)	(2.23)		(5.39)	(9.68)	(8.31)	(12.94)
4. Exceptional items	(0.27)		-	0.27	-	-
5. Profit/(Loss) from Extra ordinary items and tax (3+4)	(2.50)	(7.45)	(5.39)	(9.41)	(8.31)	(12.94)
6. Extra ordinaryitems	*	-	= .			
7. Profit before Tax (5-6)	(2.50)	(7.45)	(5.39)	(9.41)	, (8.31)	(12.94)
8. Tax Expenses			~ ~~	, i		
a) Current Tax			:=:	1 <del></del>	) i <del>s</del>	
b) Deferred Tax	(80.08)	-	-	(80.0)	-	0.00
c) Tax Expenses related to earlier years						
9. Profit for the period (7-8)	(2.43)	(7.45)	(5.39)	(9.34)	(8.31)	(12.94)
10. Other Comprehensive Income						
A (i) Items that will not be reclassified to profit and Loss	:•:	-	( <del>=</del> )		•	
(ii) Income tax on Items that will not be reclassified to profit and						
Loss	A.50	350	6 <del>7</del> .1	0.5	*	
B (i) Items that will be reclassified to profit and Loss	9 <b>-</b>	-	-		~	
(ii) Income tax on Items that will be reclassified to profit and Loss	-		-	•	×	
11. Total of Other Comprehensive Income	(0.40)	(7.45)	- /E 201	(0.04)	(0.04)	(40.04)
Total Comprehensive Income for the period (9+10)	(2.43)	(7.45)	(5.39)	(9.34)	(8.31)	(12.94)
12. Earnings per share in Rs. (Not Annualised)					Į.	
(Face Value of the Share Rs.10/- each)	(0.04)	000	(0.00)	(0.06)	(0.05)	(0.08)
a) Basic earnings per Share (*)	(0.01)					
b) Dilluted Earning per Share (*)	(0.01)			(0.06) 1,684.58	1,684.58	1,684.58
13. Paid up Equity Share Capital (Face Value 10 per Share) 14. Reserves and Surplus	1,684.58 (194.32)	1,684.58 (192.43)	1,684.58 (180.24)	(194.32)		

1. The standalone unaudited financial results for the quarter ended September 30, 2022 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 14, 2022 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

Date: 14th November, 2022

Place: Mumbai

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

> Managing Director DIN: 00462902

Digitally signed by SANJAY BASUDEO AGARWAI

**SANJAY BASUDEO** AGARWAL

Date: 2022.11.14 17:28:30 +05'30'

205, Raigad Darshan, J P Road, Andheri West, Mumbai - 400053 Cash Flow Statement As On 30th September, 2022

•	30.09.2022	31.03.2022
Cash flows from operating activities		
Profit before taxation	(9.42)	(12.95)
Adjustments for:		
Depreciation	0.01	0.02
Investment income	-	=
Interest expense		
Profit / (Loss) on the sale of property, plant & equipment	_	_
Preliminary Expenses written off	_	<u>=</u>
Net Profit before Working Capital changes	(9.41)	(12.93)
	(51.2)	(22.55)
Working capital changes:		
(Increase) / Decrease in trade and other receivables		-
(Increase) / (Decrease) in inventories		
(Increase)/Decrease in Short Term Loans & Advances	-	57.00
(Increase)/Decrease in Other Current Assets	4.06	(52.36)
Increase / (Decrease) in trade payables	1.14	(4.90)
Increase / (Decrease) in Short term Borrowings	5.42	6.20
Increase / (Decrease) in Other Current Liabilities	(0.49)	0.01
Increase / (Decrease) in Short term Provisions	(2.02)	4.44
Cash generated from operations	(1.31)	(2.54)
odon gonoratos nom opotatione	(110.1)	(2.0 ()
Interest paid		
Income taxes paid	•	ı <del>m</del>
Dividends paid	(1.24)	- (2.54)
Net cash from operating activities	(1.31)	(2.54)
Cash flows from investing activities		
Purchase of Fixed Assets	-	-
Adjustments in Fixed Assets	-	144
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	-	N=
Payment of long-term borrowings	:-	3) <del>=</del>
Proceeds from Bank Loan		v=
Net cash used in financing activities	•	•
Net increase in cash and cash equivalents	(1.31)	(2.54)
Cash and cash equivalents at beginning of period	4.83	7.38
Cash and cash equivalents at end of period	3.53	4.83

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.

SANJAY BASUDEO Digitally signed by SANJAY BASUDEO BASUDEO AGARWAL

AGARWAL

+05'30'

### (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, 2022						
Particulars	Quarter Ended			Half Year Ended		Year ended
	30-Sep-22	30-Jun-22	30-Sep-21	30-Sep-22	30-Sep-21	31-Mar-22
2	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Income from Operations						
(a) Net Sales/Income from operation	0.15	_		0.15		
(b) Other operating Income	16.35	23.14	19.28	39.49	36.61	98.98
Total Income from operations (Net)		23.14	19.28	39.64	36.61	98.98
2, Expenses	10.00	20.14	15.20	33.04	30.01	30.30
a) Cost of materials consumed	2	121	92	<u>.</u>		4
b) Purchase of stock in trade	909.89	-		909.89	-	4,927.05
c) Change in Inventories of Finished Goods, Work in Progress and	000.00		54601	000.00		1,027.00
Stock in Trade	(909.89)	4	_	(909.89)	2	(4,927.05)
d) Employee Benefit Expenses	9.55	7.54	6.55	17,09	12.44	27.03
e) Finance Costs		-	-	-	1. <del></del>	-
f) Depreciation and amortisation expenses	0.78	_	0.65	0.78	0.65	0.73
g) Other expenses	22.88	17.94	10.96	40.82	26.07	54.73
Total Expenses	33.20	25,48	18.16	58.68	39.16	82.49
3. Profit/Loss from operations before exceptional items and Tax						
(1-2)	(16.70)	(2.34)	1.12	(19.04)	(2.55)	16.49
4. Exceptional items	0.27	-	10.000	0.27	(=::-7	(1.56)
5. Profit/(Loss) from Extra ordinary Items and tax (3+4)	(16.43)	(2.34)	1.12	(18.77)	(2.55)	14.93
6. Extra ordinaryitems	(101.10)	(=,	5A.A.—	(	1-17	
7. Profit before Tax (5-6)	(16.43)	(2.34)	1.12	(18.77)	(2.55)	14.93
8. Tax Expenses	(10110)	(4.0-1)		(19/11/	(2.00)	11100
a) Current Tax		_				(7.91)
b) Deferred Tax	(0.97)	12.	198	(0.97)	12	0.07
c) Tax Expenses related to earlier years	(0.0.)			(0.0.)		1
9. Profit for the period (7-8)	(15.47)	(2.34)	1.12	(17.81)	(2.55)	7.08
10. Other Comprehensive Income	* * * * * * * * * * * * * * * * * * * *	, ,			,	
A (i) Items that will not be reclassified to profit and Loss	_	-	N=	_	_	
(ii) Income tax on Items that will not be reclassified to profit and						
Loss	<u>=</u>	-		÷	<u>.</u>	
B (i) Items that will be reclassified to profit and Loss				-		
(ii) Income tax on Items that will be reclassified to profit and Loss	-	120	7 <b>-</b>			
11. Total of Other Comprehensive Income		-		¥.	-	
Total Comprehensive Income for the period (9+10)	(15.47)	(2.34)	1.12	(17.81)	(2.55)	7.08
12. Earnings per share in Rs. (Not Annualised)	· · · · · · · · · · · · · · · · · · ·	,		***************************************		
(Face Value of the Share Rs.10/- each)						
a) Basic earnings per Share (")	(0.09)	(0.01)	0.01	(0.11)	(0.02)	0.04
b) Dilluted Earning per Share (')	(0.09)	100		(0.11)		
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	(194.32)	(192.43)		(194.32)		

- 1. The consolidated unaudited financial results for the quarter ended September 30, 2022 were reviewed by the Audit Committee and approved by the Board of Directors of the Yogl Infra Projects Limited ('the Company') at its meeting held on November 14, 2022 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: 14th November, 2022



For and on behalf of the Board of Directors of

Sanjay Agarwal DIN: 00462902 Managing Director

**SANJAY BASUDEO** AGARWAL 17:30:10 +05'30'

Digitally signed by SANJAY BASUDEO AGARWAL Date: 2022.11.14

205, Raigad Darshan, J P Road, Andheri West, Mumbai - 400053 CONSOLIDATED CASH FLOW STATEMENT AS ON 30TH SEPTEMBER, 2022

	30.09.2022	31.03.2022
Cash flows from operating activities		
Profit before taxation	(18.77)	14.93
Adjustments for:		
Depreciation	0.78	0.73
Investment income	-	-
Interest expense	-	-
Profit / (Loss) on the sale of property, plant & equipment	- 1	
Preliminary Expenses written off	-	-
Net Profit before Working Capital changes	(18.00)	15.66
Working capital changes:		
(Increase) / Decrease in trade and other receivables	(8.90)	(29.56)
(Increase) / Decrease in inventories	=	•
(Increase)/Decrease in Short Term Loans & Advances	(40.53)	78.06
(Increase)/Decrease in Other Current Assets	(71.01)	(47.99)
Increase / (Decrease) in trade payables	(152.19)	270.42
Increase / (Decrease) in Short term Borrowings	(===,	
Increase / (Decrease) in Other Current Liabilities	1,247.34	3,524.66
Increase / (Decrease) in Short term Provisions	(1.66)	7.91
Cash generated from operations	955.05	3,819.16
Interest paid		
Income taxes paid	-	7.91
Dividends paid	-	-
Net cash from operating activities	955.05	3,811.25
Cash flows from investing activities		4
Purchase of Fixed Assets	(3.41)	(0.94)
Adjustments in Fixed Assets		0.19
Purchase of Capital work in progress	(909.89)	(4,927.05)
Sale of investments	- 1	=
Investment income		<del>-</del>
Net cash used in investing activities	(913.30)	(4,927.80
Cash flows from financing activities		
Proceeds from long-term borrowings	-	•2
Payment of long-term borrowings	(338.39)	1,879.95
Net cash used in financing activities	(338.39)	1,879.95
Net increase in cash and cash equivalents	(296.64)	763.40
Cash and cash equivalents at beginning of period	1,427.62	664.22
Cash and cash equivalents at end of period	1,130.99	1,427.62

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 were company.

<sup>2</sup> Cash and cash equivalents presented in the cash flow statement consist of cash on hand and unencumbered, highly liquid bank balances.

# YOGI INFRA PROJECTS LIMITED Statement of Assets and Liabilities as at September 30, 2022

(Rs. In Lacs)

(Rs. In Lacs)						
	Stand	alone	Consolidated			
Particulars		at		As at		
, a. a.a.a	30.09.2022	31.03.2022	30.09.2022	31.03.2022		
	Unaudited	Audited	Unaudited	Audited		
Assets						
Non-current assets			24			
Property, Plant & Equipment	0.04	0.05	213.67	211.04		
Capital work-in-progress	-	-	33,256.00	32,346.11		
Investment	6.09	6.09	-	-		
Equity Investments in subsidiaries	182.62	182.62	28.00	28.00		
Financial Assets				Ï		
1. Investments	-	1₩				
2. Loans	-					
3. Other financial assets	-	( <u>-</u>				
Deferred tax asset (net)	0.18	0.10	3.67	3.02		
Current tax asset (net)	-	-	-	-		
Other non-current assets	-	-		-		
Total non-current assets	188.93	188.86	33,501.34	32,588.17		
Current Assets				5540		
Inventories		ĺ	105.38	105.20		
Financial assets	(5)		103.38	105.38		
1. Trade Receivables	2007		118.35	109.45		
2. Cash and cash equivalents	3.53	4.83	D25 64			
Bank balances other than cash and cash equivalents	3.33	4.03	1,130.99	1,427.62		
4. Loans	340.00	340.00	-			
5. Other financial assets	340.00	340.00	562.04	521.50		
Other Current Assets	990.95	995.01	1 222 71	1 202 70		
Total Current Assets	1,334.48		1,273.71	1,202.70		
Total Assets		1,339.85	3,190.46	3,366.66		
Total Assets	1,523.41	1,528.70	36,691.80	35,954.82		
EQUITY AND LIABILITIES						
EQUITY						
Equity Share Capital	1 504 50	1 504 50	1 504 50	1 504 50		
Other Equity	1,684.58	1,684.58	1,684.58	1,684.58		
Non Controlling Interest	(194.32)	(184.98)	1,779.42	1,728.19		
Debenture Redemption Reserve	1-	-	841.94 240.00	806.28		
Total Equity	1,490.26	1 400 60	4,545.94	345.00 4,564.06		
The state of the s	1,490.26	1,499.60	4,545.94	4,364.06		
LIABILITIES						
Non-current liabilities			× .	*		
Financial liabilities			:-	i <del></del> i		
1. Lease liabilities			ne ne	₩		
2. Other financial liabilities	7.▼			-		
Provisions	1-		5=	<del>-</del>		
Other non-current liabilities			-			
Total non-current liabilities		-	a•			
Current liabilities						
Financial liabilities						
1. Borrowings	26.82	21.40	4,326.64	4,665.03		
2. Trade payables	3.52	2.38	784.09	936.28		
3. Lease liabilities		i=.				
4. Other financial liabilities	-	-	1000			
Provisions	2.77	4.79	6.25	7.91		
Current tay liabilities (not)	±.		:: <del>-</del>			
Current tax liabilities (net) Other current liabilities	0.04	0.53	27,028.88	25,781.54		
Total Current Liabilities	33.15	29.11	32,145.86	31,390.76		
Total liabilities (MUMBAI)	33.15	29.11	32,145.86	31,390.76		
Total Equity and Liabilities	1,523.41	1,528.70	36,691.80	35,954.82		

SANJAY BASUDEO Digitally signord by SANJAY BASUDEO AGARWAL Date: 2022.11.14 17:30:58 +05'30'

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 16, 2022

To, Listing Department, BSE Limited, Stock Exchange Building, 2<sup>nd</sup> Floor, Dalal Street, Fort, Mumbai 400023

Scrip Code: <u>522209</u>

Reference: Corporate Announcement submitted by the Company dated 14-Nov-

<u>2022</u>

Subject: Submission of Limited review report as per Regulation 33 of SEBI

(Listing Obligations and Disclosure Requirements) Regulations 2015

for the Quarter ended September 30, 2022.

Dear Sir/Madam,

With reference to captioned matter, kindly find enclosed herewith Limited review report on the unaudited Standalone and Consolidated financial statements for the Quarter ended September 30, 2022 in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

The meeting of the Board of Directors commenced at 16:00 (IST) and concluded at 17:30 (IST).

Kindly acknowledge receipt of the same.

Thanking you,

Yours Faithfully, For Yogi Infra Projects Limited

SANJAY Digitally signed by SANJAY BASUDEO AGARWAL Date: 2022.11.16 18:16:49 +05:30'

Sanjay B Agarwal

Designation : Managing Director

DIN : 00462902 Place : Mumbai

Encl.: As stated above.



# Sarda Soni Associates LLP

CHARTERED ACCOUNTANTS

Manoj Jain

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

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, 2022. 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.

Place: Mumbai Date: 14.11.2022 FIRM REGN. NO 117235 MUMBAL

For Sarda Soni Associates LLP **Chartered Accountants** FRN: 117235W

Manoj Jain

Partner

(Membership No.120788) UDIN: 22120788BDBMIJ2343

SANJAY BASUDEO BASUDEO AGARWAL AGARWAL

Digitally signed by SANJAY Date: 2022.11.14 17:31:51 +05'30'

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



# 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, 2022which are included in the accompanying 'Statement of Unaudited Financial Results for the quarter ended September 30, 2022', 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, 2022 to 30th September, 2022, 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.

Place: Mumbai Date: 14.11.2022 For SardaSoni Associates LLP **Chartered Accountants** 

FRN:117235W

FIRM REGNETATION Partner (Membership No.120788) DIN: 22120788BDBMZD1627

> SANJAY **BASUDEO** AGARWAL

Digitally signed by SANJAY BASUDEO AGARWAL Date: 2022.11.14 17:32:20

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