

# YOGI INFRA PROJECTS LIMITED

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

February 12, 2024

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

Scrip Code: **522209**

Subject: **Submission of Unaudited Standalone and Consolidated Financial Results and Limited Review Report as per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 for the quarter and nine-months period ended December 31, 2023.**

Respected Sir/Madam,

With reference to the captioned matter, kindly find enclosed herewith Unaudited Standalone and Consolidated Financial Results and Limited Review Report in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 for the quarter and nine-months period ended December 31, 2023.

The Board meeting begun at 16:10 (IST) and concluded at 17:00 (IST).

Kindly acknowledge the receipt of the same.

Thanking you,

Yours Faithfully,

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



Sanjay Basudeo Agarwal

Designation : Managing Director  
DIN : 00462902



Encl.: As stated above.



# 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 accompanying statement of unaudited financial results of **YOGI INFRA PROJECTS LIMITED** (Formerly **YOGI SUNG-WON (INDIA) LIMITED** for the period ended **December 31, 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.



Place: Mumbai  
Date: 12.02.2024

For Sarda Soni Associates LLP  
Chartered Accountants  
FRN: 117235W

Manoj Jain  
Partner  
(Membership No.120788)  
UDIN: 24120788BKAARF6715

**YOGI INFRA PROJECTS LIMITED**  
(Formerly, Yogi Sung-Won (India) Limited)  
Registered Office : 205, Raigad Darshan, Opp. Indian Oil Colony, J P Road, Andheri (West), Mumbai - 400 053  
TEL 022-26358290 FAX 022-26358291 E MAIL - complianceofficeryogi@gmail.com

(Rs in Lakhs)

Statement of Standalone Unaudited Results for the quarter ended December 31, 2023

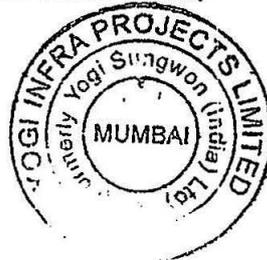
| Particulars   | Quarter Ended   |                 |                 | Nine Months Ended |                 | Year ended      |
|---|-----------------|-----------------|-----------------|-------------------|-----------------|-----------------|
|   | 31-Dec-23       | 30-Sep-23       | 31-Dec-22       | 31-Dec-23         | 31-Dec-22       | 31-Mar-23       |
|   | (Unaudited)     | (Unaudited)     | (Unaudited)     | (Unaudited)       | (Unaudited)     | (Audited)       |
| <b>1. Income from Operations</b>  |                 |                 |                 |                   |                 |                 |
| (a) Net Sales/Income from operation   |                 |                 |                 |                   |                 |                 |
| (b) Other operating Income  | 3.60            | 3.79            | 3.92            | 11.21             | 13.34           | 17.41           |
| <b>Total Income from operations (Net)</b>   | <b>3.60</b>     | <b>3.79</b>     | <b>3.92</b>     | <b>11.21</b>      | <b>13.34</b>    | <b>17.41</b>    |
| <b>2. Expenses</b>  |                 |                 |                 |                   |                 |                 |
| 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  | 3.34            | 3.03            | 4.40            | 8.98              | 12.23           | 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   | 3.98            | 4.91            | 3.32            | 17.72             | 14.59           | 20.99           |
| <b>Total Expenses</b>   | <b>7.32</b>     | <b>7.94</b>     | <b>7.72</b>     | <b>26.71</b>      | <b>26.83</b>    | <b>33.73</b>    |
| <b>3. Profit/Loss from operations before exceptional items and Tax (1-2)</b>                    | <b>(3.72)</b>   | <b>(4.15)</b>   | <b>(3.80)</b>   | <b>(15.50)</b>    | <b>(13.49)</b>  | <b>(16.32)</b>  |
| <b>4. Exceptional items</b>   | -               | -               | (0.82)          | -                 | (0.82)          | 17.13           |
| <b>5. Profit/(Loss) from Extra ordinary items and tax (3+4)</b>                                 | <b>(3.72)</b>   | <b>(4.15)</b>   | <b>(4.62)</b>   | <b>(15.50)</b>    | <b>(14.31)</b>  | <b>(33.45)</b>  |
| <b>6. Extra ordinary items</b>  | -               | -               | -               | -                 | -               | -               |
| <b>7. Profit before Tax (5-6)</b>   | <b>(3.72)</b>   | <b>(4.15)</b>   | <b>(4.62)</b>   | <b>(15.50)</b>    | <b>(14.31)</b>  | <b>(33.45)</b>  |
| <b>8. Tax Expenses</b>  |                 |                 |                 |                   |                 |                 |
| a) Current Tax  | -               | -               | -               | -                 | -               | -               |
| b) Deferred Tax   | -               | -               | -               | -                 | -               | 0.06            |
| c) Tax Expenses related to earlier years  | -               | -               | -               | -                 | -               | -               |
| <b>9. Profit for the period (7-8)</b>   | <b>(3.72)</b>   | <b>(4.15)</b>   | <b>(4.62)</b>   | <b>(15.50)</b>    | <b>(14.31)</b>  | <b>(33.38)</b>  |
| <b>10. Other Comprehensive Income</b>   |                 |                 |                 |                   |                 |                 |
| 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                           | -               | -               | -               | -                 | -               | -               |
| <b>11. Total of Other Comprehensive Income</b>  | <b>(3.72)</b>   | <b>(4.15)</b>   | <b>(4.62)</b>   | <b>(15.50)</b>    | <b>(14.31)</b>  | <b>(33.38)</b>  |
| <b>12. Earnings per share in Rs. (Not Annualised)</b><br>(Face Value of the Share Rs.10/- each) |                 |                 |                 |                   |                 |                 |
| a) Basic earnings per Share (‘)   | (0.02)          | (0.02)          | (0.03)          | (0.09)            | (0.08)          | (0.20)          |
| b) Diluted Earning per Share (‘)  | (0.02)          | (0.02)          | (0.03)          | (0.09)            | (0.08)          | (0.20)          |
| <b>13. Paid up Equity Share Capital (Face Value ` 10 per Share)</b>                             | <b>1,684.58</b> | <b>1,684.58</b> | <b>1,684.58</b> | <b>1,684.58</b>   | <b>1,684.58</b> | <b>1,684.58</b> |
| <b>14. Reserves and Surplus</b>   | <b>(233.87)</b> | <b>(230.14)</b> | <b>(199.11)</b> | <b>(233.87)</b>   | <b>(199.11)</b> | <b>(218.37)</b> |

1. The standalone unaudited financial results for the quarter ended December 31, 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 February 12, 2024 and are available on the Company's website - [www.yogiinfra.com](http://www.yogiinfra.com) and on the websites of BSE ([www.bseindia.com](http://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.

Place: Mumbai  
Date: 12th February, 2024



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



# 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 **December 31, 2023** which are included in the accompanying ‘Statement of Unaudited Financial Results for the quarter ended December 31, 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 1<sup>st</sup> October, 2023 to 31<sup>st</sup> December, 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.

Place: Mumbai

Date: 12.02.2024



For Sarda Soni Associates LLP  
Chartered Accountants  
FRN:117235W

*Manoj Jain*

CA Manoj Jain Partner  
(Membership No.120788)

UDIN: 24120788BKAARG6827

(Rs in Lakhs)

Statement of Consolidated Unaudited Results for the quarter ended December 31, 2023

| Particulars  | Quarter Ended  |                |                | Nine Months Ended |                | Year ended     |
|--|----------------|----------------|----------------|-------------------|----------------|----------------|
|  | 31-Dec-23      | 30-Sep-23      | 31-Dec-22      | 31-Dec-23         | 31-Dec-22      | 31-Mar-23      |
|  | (Unaudited)    | (Audited)      | (Unaudited)    | (Unaudited)       | (Unaudited)    | (Audited)      |
| <b>1. Income from Operations</b>   |                |                |                |                   |                |                |
| (a) Net Sales/Income from operation  | 7.61           | -              | 5.42           | 24.85             | 24.81          | -              |
| (b) Other operating Income   | 4.43           | 14.22          | 14.18          | 15.19             | 34.43          | 93.59          |
| <b>Total Income from operations (Net)</b>  | <b>12.04</b>   | <b>14.22</b>   | <b>19.60</b>   | <b>40.04</b>      | <b>59.24</b>   | <b>93.59</b>   |
| <b>2. Expenses</b>   |                |                |                |                   |                |                |
| a) Cost of materials consumed  | -              | -              | -              | -                 | -              | -              |
| b) Purchase of stock in trade  | -              | 2,369.22       | -              | -                 | -              | 3,522.14       |
| c) Change in Inventories of Finished Goods, Work in Progress and Stock in Trade          | -              | (2,369.22)     | -              | -                 | -              | (3,522.14)     |
| d) Employee Benefit Expenses   | 8.51           | 13.54          | 9.93           | 21.56             | 27.02          | 32.58          |
| e) Finance Costs   | -              | -              | -              | -                 | -              | -              |
| f) Depreciation and amortisation expenses  | 0.00           | 3.69           | 0.00           | 3.70              | 0.78           | 1.76           |
| g) Other expenses  | 18.96          | 23.36          | 26.00          | 74.90             | 66.82          | 89.29          |
| <b>Total Expenses</b>  | <b>27.47</b>   | <b>40.59</b>   | <b>35.94</b>   | <b>100.16</b>     | <b>94.62</b>   | <b>123.63</b>  |
| <b>3. Profit/Loss from operations before exceptional items and Tax (1-2)</b>             | <b>(15.43)</b> | <b>(26.37)</b> | <b>(16.34)</b> | <b>(60.12)</b>    | <b>(35.38)</b> | <b>(30.04)</b> |
| 4. Exceptional items   | -              | 8.62           | (0.82)         | 8.62              | (0.82)         | 14.97          |
| <b>5. Profit/(Loss) from Extra ordinary items and tax (3+4)</b>                          | <b>(15.43)</b> | <b>(35.00)</b> | <b>(17.15)</b> | <b>(68.74)</b>    | <b>(36.20)</b> | <b>(45.02)</b> |
| 6. Extra ordinary items  | -              | -              | -              | -                 | -              | -              |
| <b>7. Profit before Tax (5-6)</b>  | <b>(15.43)</b> | <b>(35.00)</b> | <b>(17.15)</b> | <b>(68.74)</b>    | <b>(36.20)</b> | <b>(45.02)</b> |
| 8. Tax Expenses  |                |                |                |                   |                |                |
| a) Current Tax   | -              | -              | -              | -                 | -              | 2.75           |
| b) Deferred Tax  | -              | -              | -              | -                 | (0.97)         | 1.06           |
| c) Tax Expenses related to earlier years   | -              | -              | -              | -                 | -              | -              |
| <b>9. Profit for the period (7-8)</b>  | <b>(15.43)</b> | <b>(35.00)</b> | <b>(17.15)</b> | <b>(68.74)</b>    | <b>(35.23)</b> | <b>(48.83)</b> |
| 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                    | -              | -              | -              | -                 | -              | -              |
| <b>11. Total of Other Comprehensive Income</b>   | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>          | <b>-</b>       | <b>-</b>       |
| <b>Total Comprehensive Income for the period (9+10)</b>                                  | <b>(15.43)</b> | <b>(35.00)</b> | <b>(17.15)</b> | <b>(68.74)</b>    | <b>(35.23)</b> | <b>(48.83)</b> |
| 12. Earnings per share in Rs. (Not Annualised)<br>(Face Value of the Share Rs.10/- each) |                |                |                |                   |                |                |
| a) Basic earnings per Share (‘)  | (0.09)         | (0.21)         | (0.10)         | (0.41)            | (0.21)         | (0.29)         |
| b) Diluted Earning per Share (‘)   | (0.09)         | (0.21)         | (0.10)         | (0.41)            | (0.21)         | (0.29)         |
| 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   | (233.87)       | 1,861.58       | (199.11)       | 1,846.15          | (199.11)       | 1,787.99       |

1. The consolidated unaudited financial results for the quarter ended December 31, 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 February 12, 2024 and are available on the Company's website - [www.yoginfraprojects.co.in](http://www.yoginfraprojects.co.in) and on the websites of BSE ([www.bseindia.com](http://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: 12th February, 2024



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