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

May 30, 2023

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

Scrip Code : 522209.

ISIN : INE429B01011.

Subject : Submission of Audited Standalone and Consolidated Financial results for the quarter and year ended March 31, 2023.

Respected Sir/Madam,

The Board of Directors of the Company at their meeting held on Monday, May 30, 2023, have duly approved the Audited Standalone & Consolidated Financial Results for the quarter and financial year ended March 31, 2023, together with the Auditors Report in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

We are thus enclosing the following

(1) Audited Standalone & Consolidated Financial Results for the quarter and financial year ended March 31, 2023, together with the Auditors Report in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

(2) Declaration in compliance with Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 for standalone and consolidated financial results.

The Board meeting begun at 16:00 (IST) and concluded at 19:10 (IST).

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



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

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You are requested to take the same on your record.

Yours Faithfully,

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

Sanjay Basudeo Agarwal
Managing Director
DIN: 00462902
Mumbai

Encl.: As stated above.

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May 30, 2023

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

Scrip Code : 522209.

ISIN : INE429B01011.

Subject : Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for Standalone and Consolidated Financial Results for the quarter and financial year ended on March 31, 2023.

Respected Sir/Madam,

I, Sanjay Basudeo Agarwal (DIN: 00462902) , Managing Director of Yogi Infra Projects Limited (Formerly Yogi Song-Won (India) Limited) (hereinafter referred to as 'the Company') hereby declare that the Statutory Auditors of the Company, Sarda Soni Associates LLP, Chartered Accountants, (FRN: 117235W), have issued an Audit Report with unmodified opinion on the Audited Standalone and Consolidated Financial Results of the Company for the quarter and financial year ended on March 31, 2023.

This declaration is given in compliance of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended vide notification No. SEBI/LAD-NRO/GN/2016- 17/001 dated May 25, 2016 and Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016.



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You are requested to take the same on your record.

Yours Faithfully,

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

Sanjay Basudeo Agarwal
Managing Director
DIN: 00462902
Mumbai

Encl.: As stated above.

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)

Independent Auditor's Report

To the Members of
M/s Yogi Infra Projects Limited

Report on the Audit of the Standalone Financial Statements

1. We have audited the accompanying standalone financial statements of **M/s Yogi Infra Projects Limited** ("the company"), which comprise the Balance Sheet as at 31 March 2023, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date, and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

2. The Company's Board of Directors is responsible for the matters in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these 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 Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the 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 internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

3. Our responsibility is to express an opinion on these 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 there under.

4. We conducted our audit 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 financial statements are free from material misstatement.

SARDA SONI ASSOCIATES LLP
FIRM REGN. NO.117235 MUMBAI
CHARTERED ACCOUNTANTS

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

5. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give 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 Company's Directors, as well as evaluating the overall presentation of the financial statements.

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

Opinion

7. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid 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 March 31, 2023;

b) in the case of the Statement of Profit and Loss, of the Loss for the year ended on that date; and

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 the following matters in the Notes to the financial statements:

The uncertainty related to the outcome of the proceedings pending before the Income Tax Appellate Tribunal for the financial year: 1994-1995 and financial year: 1995-1996.

Our opinion is not modified in respect of this matter.

Report on other Legal and Regulatory Requirements

8. 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 statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

9. 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 purposes 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 Cash Flow Statement dealt with by this Report are in agreement with the books of account.

d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

e) In our opinion there are no observations or comments on the financial transactions, which may have an adverse effect on the functioning of the company.

f) On the basis of written representations received from the directors as on 31 March, 2023, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2023, from being appointed as a director in terms of Section 164(2) of the Act.

g) Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of section 143 of the companies Act, 2013 ("the Act") is enclosed as an annexure to this report.

h) With respect to the other matters included in the Auditor's Report and to our best of our information and according to the explanations given to us:

i. The Company has disclosed the impact of pending litigations on its financial position in its
Financial Statements

ii The Company has made provision, as required under the applicable Law or Accounting
Standards, for material foreseeable losses, if any, on long-term contracts including derivative Contracts.;

iii. There has been no delay in transferring amounts, if any, required to be transferred, to the
Investor Education and Protection Fund by the Company

For SARDA SONI ASSOCIATES LLP
Chartered Accountants

SARDA SONI ASSOCIATES LLP * CHARTERED ACCOUNTANTS * FIRM REGN. NO 117235 MUMBAI

C.A. MANOJ KUMAR JAIN
Partner
M No. 120788
UDIN: 23120788BGYDZO8188

Place: Mumbai
Dated: 30TH MAY, 2023

Annexure To The Independent Auditor's Report of Even Date on the Financial Statements of M/S Yogi Infra Projects Limited.

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 **M/s Yogi Infra Projects Limited** as of 31st March, 2023 in conjunction with our audit of the 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. 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 31st March, 2023.

For SARDA SONI ASSOCIATES LLP
Chartered Accountants

SARDA SONI ASSOCIATES LLP * FIRM REGN. NO.117235 MUMBAI * CHARTERED ACCOUNTANTS

C.A. MANOJ KUMAR JAIN
Partner
M No. 120788

Place: Mumbai
Dated: 30TH MAY, 2023

YOGI INFRA PROJECTS LIMITED

(Formerly, Yogi Sung-Wan (India) Limited)

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

Statement of Audited Financial Results for the Quarter and Year Ended 31st March, 2023

(Rs In Lakhs except EPS)

S.No	Particulars	Quarter Ended			Year Ended	
		31-Mar-23	31-Dec-22	31-Mar-22	31-Mar-23	31-Mar-22
		(Audited)	(Audited)	(Audited)	(Audited)	(Audited)
	Revenues					
I	a) Revenue from Operations	0.00	0.00	0.00	0.00	0.00
II	b) Other Income	4.06	3.92	2.25	17.41	14.12
III	Total Revenue (I+II)	4.06	3.92	2.25	17.41	14.12
	Expenses					
	a) Cost of materials consumed					
	b) Change in inventories of finished goods, work-in-progress and stock- in-trade					
	c) Employees Benefits Expense	3.04	4.40	3.04	16.21	11.60
	d) Finance Cost					
	e) Depreciation and amortisation Expense	0.00	0.00	0.00	0.01	0.02
	f) Manufacturing and Operating Expenses					
	g) Administrative and Operating Expenses	3.85	3.32	2.76	17.51	15.45
IV	Total Expenses	6.89	7.72	5.80	33.73	27.06
V	Profit before exceptional and extraordinary items and taxes (III - IV)	(2.83)	(3.80)	(3.55)	(16.32)	(12.94)
VI	Exceptional items	17.13	(0.82)	0.00	17.13	0.00
VI	Profit/(Loss) from extraordinary items and taxes (V)	(19.96)	(4.62)	(3.55)	(33.45)	(12.94)
VIII	Extra ordinary Items	0.00	0.00	0.00	0.00	0.00
VII	Profit before Tax (VI)	(19.96)	(4.62)	(3.55)	(33.45)	(12.94)
VIII	Tax Expenses					
	a) Current Tax	0.00	0.00	0.00	0.00	0.00
	b) Deferred Tax	0.00	0.00	0.00	0.06	0.00
IX	Profit for the period (IX-X)	(19.96)	(4.62)	(3.55)	(33.38)	(12.94)
X	Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00
	(i) Tax on above	0.00	0.00	0.00	0.00	0.00
	Total of Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00
XI	Total Comprehensive Income for the period (XI+XII)	(19.96)	(4.62)	(3.56)	(33.38)	(12.94)
XII	Paid up equity share capital	1684.58	1684.58	1684.58	1684.58	1684.58
	(Face Value of the Share Rs.10/- each)					
XIII	Other Equity	(218.37)	(199.11)	(184.98)	(218.37)	(184.98)
XIV	Earning Per Share in Rs. (Not Annualised)					
	a) Basic	(0.12)	(0.03)	(0.02)	(0.20)	(0.08)
	b) Diluted	(0.12)	(0.03)	(0.02)	(0.20)	(0.08)

By Order of the Board of Directors
For YOGI INFRA PROJECTS LTD

Sanjay Agarwal — Managing Director
DIN: 00462902

Place : Mumbai
Date : May 30, 2023

YOGI INFRA PROJECTS LIMITED MUMBAI

SARDA SONI ASSOCIATES LLP. FIRM REGN. NO.118235 MUMBAI CHARTERED ACCOUNTANTS

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

AUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH, 2023

(Rs in Lacs)

PARTICULARS	Audited 31.03.23	Audited 31.03.22
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	0.04	0.05
(b) Financial Assets		
Investment	188.70	188.70
(c) Income Tax Assets	-	-
(d) Deferred Tax Assets	0.17	0.10
(e) Other Assets	-	-
Total Non-Current Assets	188.91	188.86
Current Assets		
(a) Inventories	-	-
(b) Financial Assets		
(i) Trade Receivable	-	-
(ii) Cash and Cash Equivalents	5.27	4.83
(iii) Loans	260.00	340.00
(c) Other Assets	1,013.93	995.01
Total Current Assets	1,279.20	1,339.85
TOTAL ASSETS	1,468.11	1,528.70
EQUITY AND LIABILITIES		
Equity		
(a) Share Capital	1,684.58	1,684.58
(b) Other Equity	(218.37)	(184.98)
	1,466.21	1,499.60
Liabilities		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Long – term Borrowings	-	-
(b) Long Term Liabilities	-	-
	-	-
Current Liabilities		
(a) Financial Liabilities		
Short Term Borrowings	-	21.40
Trade Payable	0.44	2.38
(b) Other Liabilities	1.46	5.32
(c) Current Income Tax Liabilities	-	-
TOTAL CURRENT LIABILITIES	1.90	29.11
TOTAL EQUITY AND LIABILITIES	1,468.11	1,528.70

YOGI INFRA PROJECTS LIMITED MUMBAI (India) LTD.

By Order of the Board of Directors
For YOGI INFRA PROJECTS LTD

Sanjay Agarwal
Managing Director
DIN: 00462902

Place : Mumbai
Date : May 30, 2023

SARDA SONI ASSOCIATES LLP. FIRM REGN. NO.117235 MUMBAI CHARTERED ACCOUNTANTS

YOGI INFRA PROJECTS LTD

205, RAIGAD DARSHAN, J. P. ROAD, ANDHERI WEST, MUMBAI - 400 053

Cash Flow Statement As On 31st March, 2023

	31.03.2023	31.03.2022
Cash flows from operating activities		
Profit before taxation	-33.45	-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	-	-
Net Profit before Working Capital changes	-33.43	-12.93
Working capital changes:		
(Increase) / Decrease in trade and other receivables	-	-
(Increase) / (Decrease) in inventories	-	-
(Increase)/Decrease in Short Term Loans & Advances	80.00	57.00
(Increase)/Decrease in Other Current Assets	-18.92	-52.36
Increase / (Decrease) in trade payables	-1.94	-4.90
Increase / (Decrease) in Short term Borrowings	-21.40	6.20
Increase / (Decrease) in Other Current Liabilities	0.00	0.01
Increase / (Decrease) in Short term Provisions	-3.87	4.44
Cash generated from operations	0.44	-2.54
Interest paid	-	-
Income taxes paid	-	-
Dividends paid	-	-
Net cash from operating activities	0.44	-2.54
Cash flows from investing activities		
Purchase of Fixed Assets	-	-
Adjustments in Fixed Assets	-	-
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	-	-
Net increase in cash and cash equivalents	0.44	-2.54
Cash and cash equivalents at beginning of period	4.83	7.38
Cash and cash equivalents at end of period	5.27	4.83

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.

SARDA SONI ASSOCIATES LLP. CHARTERED ACCOUNTANTS FIRM REGN. NO.117235 MUMBAI

YOGI INFRA PROJECTS LIMITED MUMBAI

Sarda Soni Associates LLP

CHARTERED ACCOUNTANTS

Manoj Jain

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

INDEPENDENT AUDITOR'S REPORT

To the Members of
YOGI INFRA PROJECTS LTD

Report on the Audit of the Consolidated Ind AS Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of **Yogi Infra Projects Limited** (hereinafter referred to as the "Holding Company") and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group"), which comprise the consolidated balance sheet as at March 31, 2023, and the consolidated statement of Profit and Loss (including other comprehensive income), and the consolidated statement of changes in equity and the consolidated statement of cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, and based on the reports of other auditors on separate financial statements of such subsidiaries, as were audited by the other auditors, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013 (the "Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the consolidated state of affairs of the Group, as at March 31, 2023, and its consolidated profit/ loss and other comprehensive income/ loss, consolidated changes in equity and its consolidated cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the consolidated Financial Statements section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us along with the consideration of reports of other auditors referred to in paragraph (a) of the "Other Matters" section below, is sufficient and appropriate to provide a basis for our opinion on the consolidated financial statements.

SARDA SONI ASSOCIATES LLP
FIRM REGN. NO.117235 MUMBAI
CHARTERED ACCOUNTANTS

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment and based on the consideration of reports of other auditors on separate financial statements of such subsidiaries, associates and joint ventures as were audited by the other auditors, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

Sr No	Key Audit Matter	Auditor's Response
1	a)The uncertainty related to the outcome of the proceedings pending before the Income Tax Appellate Tribunal for the Financial year: 1994-1995 and Financial year: 1995-1996	Our opinion is not modified in respect of these matters.

Other Information

The Holding Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the consolidated financial statements, standalone financial statements and our auditor's report thereon.

Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed and based on the audit report of other auditors, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

The Holding Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these consolidated financial statements that give a true and fair view of the financial position, financial performance, including other comprehensive income, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under section 133 of the Act. The respective Management and Board of Directors of the companies included in the Group and its associates and joint ventures are responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of each 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 consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial statements by the Management and Board of Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial statements, the respective management and the Board of Directors of the companies included in the Group and its associates and joint ventures are responsible for assessing the ability of each Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group also responsible for overseeing the financial reporting process of each Company.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

- Conclude on the appropriateness of the management and Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's



report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Materiality is the magnitude of misstatement in the financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatement in the financial statements.

- Obtain sufficient appropriate audit evidence regarding the financial statements/ financial information of such entities within the Group and its associates and joint ventures to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of the financial statements/ financial information of such entities included in the consolidated financial statements of which we are the independent auditors. For the other entities included in the consolidated financial statements, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion. Our responsibilities in this regard are further described in paragraph (a) of the section titled "Other Matter" in this audit report.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial statements of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Other Matters

a) We did not audit the financial statements of 2 (two) subsidiaries, whose financial statements reflect total assets (before consolidated adjustments) of Rs. 376.39 Crores as at March 31, 2023, total revenue (before consolidated adjustments) of Rs. 0.76 Crores and net cash flows (before consolidated adjustments)

SARDA SONI ASSOCIATES LLP FIRM REGN. NO.117235

amounting to Rs. 8.18 Crores for the year then ended on that date, as considered in the consolidated financial statements. The consolidated financial statements also include the Group's share of net profit/ loss (and other comprehensive income) of Rs. 0.03 Crores for the year ended March 31, 2023, in respect of 2 (two) subsidiaries, whose financial statements have not been audited by us. These financial statements have been audited by the other auditors whose reports have been furnished to us by the management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, associates and joint ventures, and our report in terms of sub-section (3) of Section 143 of the Act, in so far as it relates to the aforesaid subsidiaries, associates and joint ventures is based solely on the reports of the other auditors.

Our opinion on the consolidated financial statements, and our report on Other Legal and Regulatory Requirements below, is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial statements and other financial information certified by the management.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("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, to the extent applicable.

2. As required by Section 143(3) of the Act, based on our audit and on the consideration of reports of the other auditors on separate financial statements of such subsidiaries, associates and joint ventures as were audited by other auditors, as noted in the "Other Matters" paragraph, 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 purposes of our audit of the aforesaid consolidated financial statements;

   (b) In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept so far as it appears from our examination of those books and the reports of the other auditors;

   (c) The consolidated balance sheet, the consolidated statement of Profit and Loss (including other comprehensive income), the consolidated statement of changes in equity and the consolidated statement of cash flows dealt with by this Report are in agreement with the books of account maintained for the purpose of preparation of the consolidated financial statements;

   (d) In our opinion, the aforesaid consolidated financial statements comply with the Ind AS specified under Section 133 of the Act;

   (e) On the basis of the written representations received from the directors of the Holding Company as on March 31, 2023 taken on record by the Board of Directors of the Holding Company and the reports of the statutory auditors of its subsidiary companies, none of the directors of its Group Companies, is disqualified as on March 31, 2023 from being appointed as a director in terms of Section 164 (2) of the Act;



(f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Holding Company and its subsidiary companies, associate companies and joint venture companies incorporated in India and the operating effectiveness of such controls, refer to our separate Report in "Annexure B";

(g) With respect to the matter to be included in the Auditor's Report under Section 197(16) of the Act, in our opinion and according to the information and explanation give to us and based on the reports of the statutory auditors of such subsidiary companies, associate companies and joint ventures companies incorporated in India which were not audited by us, the remuneration paid during the current year by the Holding Company and its subsidiary companies to its directors is in accordance with the provisions of section 197 read with Schedule V of the Act, and

(h) 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 explanations given to us and based on the consideration of reports of the other auditors on separate financial statements of such subsidiaries, associates and joint ventures as noted in the 'Other Matters" paragraph:

i. There were no pending litigations as at March 31, 2023 which would impact the consolidated financial position of the Group, its associates and joint ventures.

ii. The Group, its associates and joint ventures did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Holding Company or its subsidiary companies, associate companies and joint venture companies incorporated in India.

iv. (a) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Holding Company or its subsidiary companies, to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Holding Company or its subsidiary companies, or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(b) The management has represented, that, to the best of its knowledge and belief, no funds have been received by the Holding Company or its subsidiary companies, associate companies and joint venture companies incorporated in Indiafrom any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Holding Company or its subsidiary companies, shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

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MUMBAI

(c) Based on audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.

v. The Holding Company or its subsidiary companies has neither declared nor paid any dividend during the year.

FOR SARDA SONI ASSOCIATES LLP
CHARTERED ACCOUNTANTS
FIRM REGISTRATION NO. 117235W

SARDA SONI ASSOCIATES LLP * CHARTERED ACCOUNTANTS * FIRM REGN. NO.117235 MUMBAI

CA MANOJ JAIN M NO 120788
PARTNER

PLACE: MUMBAI
DATE: 30TH MAY, 2023

UDIN: 23120788BGYDZP3225

Annexure A to Independent Auditors' Report

Referred to in point 1 in Report on Other Legal and Regulatory Requirements of the Independent Auditors' Report of even date to the members of Yogi Infra Projects Limited on the consolidated financial statements for the year ended March 31, 2023

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

1. In conjunction with our audit of the consolidated financial statements of the Company as of and for the year ended March 31, 2023, we have audited the internal financial controls over financial reporting of Yogi Infra Projects Limited (hereinafter referred to as "the Holding Company" or "the Company") and its subsidiary companies, as of that date.

Management's Responsibility for Internal Financial Controls

(i) The respective Board of Directors of the Holding company and its subsidiary companies, to whom reporting under clause of sub section 3 of Section 143 of the Act in respect of the adequacy of the internal financial controls over financial reporting is applicable, which are companies incorporated in India, are responsible for establishing and maintaining internal financial controls based on 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 the respective 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 Act.

Auditor's Responsibility

2. 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") issued by the ICAI and the Standards on Auditing 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 ICAI. 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 were established and maintained and if such controls operated effectively in all material respects.

SARDA SONI ASSOCIATES LLP
FIRM REGN. NO.117235 MUMBAI

3. 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 judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud orerror.

4. We believe that the audit evidence we have obtained and the audit evidence obtained by the other auditors in terms of their report referred to in the Other Matter paragraph below, is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financialreporting.

Meaning of Internal Financial Controls over Financial Reporting

5. 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

6. 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

7. In our opinion, the Holding Company and its subsidiary company, which

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are companies incorporated in India, have, 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 March 31, 2023, based on the internal control over financial reporting criteria established by the respective Companies 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 ofIndia.

Other Matter

8. Our aforesaid report under Section 143(3)(i) of the Act on the adequacy and operating effectiveness of the internal financial controls over financial reporting insofar as it relates to a subsidiary company, which is a company incorporated in India, is based on the corresponding report of the auditors of such company. Our opinion is not modified in respect of this matter.

FOR SARDA SONI ASSOCIATES LLP
CHARTERED ACCOUNTANTS
FIRM REGISTRATION NO 117235W

SARDA SONI ASSOCIATES LLP * CHARTERED ACCOUNTANTS * FIRM REGN. NO.117235 MUMBAI

CA MANOJ JAIN M NO 120788
PARTNER

PLACE: MUMBAI
DATE: 30TH MAY, 2023

UDIN: 23120788BGYD2P3223

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

Consolidated Statement of Audited Financial Results for the Quarter and Year Ended 31st March, 2023

(Rs in Lakhs except EPS)

S.No	Particulars	CONSOLIDATED				
		Quarter Ended			Year Ended	
		31-Mar-23 (Audited)	31-Dec-22 (Unaudited)	31-Mar-22 (Unudited)	31-Mar-23 (Audited)	31-Mar-22 (Audited)
	Revenues					
I	a) Revenue from Operations	0.00	0.00	0.00	0.00	0.00
II	b) Other Income	31.55	19.60	34.50	93.59	98.98
III	Total Revenue (I+II)	31.55	19.60	34.50	93.59	98.98
	Expenses					
	a) Cost of materials consumed				3522.14	4927.05
	b) Change in inventories of finished goods, work-in-progress and stock- in-trade				(3522.14)	(4927.05)
	c) Employees Benefits Expense	8.11	9.93	6.57	32.58	27.03
	d) Finance Cost					
	e) Depreciation and amortisation Expense	1.75	0.00	0.75	1.76	0.73
	f) Manufacturing and Operating Expenses					
	g) Administrative and Operating Expenses	19.88	26.00	17.73	89.29	54.73
IV	Total Expenses	29.74	35.94	25.05	123.63	82.49
V	Profit before exceptional and extraordinary items and taxes (III - IV)	1.81	(16.34)	9.45	(30.04)	16.49
VI	Exceptional items	14.97	(0.82)	1.56	14.97	1.56
VI	Profit/(Loss) from extraordinary items and taxes (V)	(13.16)	(17.15)	7.88	(45.02)	14.93
VIII	Extra ordinaryitems	0.00	0.00	0.00	0.00	0.00
VII	Profit before Tax (VI)	(13.16)	(17.15)	7.88	(45.02)	14.93
VIII	Tax Expenses					
	a) Current Tax	0.00	0.00	0.00	2.75	7.91
	b) Deferred Tax	0.00	0.00	0.00	1.06	(0.07)
IX	Profit for the period (IX-X)	(13.17)	(17.15)	7.87	(48.83)	7.08
X	Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00
	Total of Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00
XI	Total Comprehensive Income for the period (XI+XII)	(13.17)	(17.15)	7.87	(48.83)	7.08
XII	Paid up equity share capital	1684.58	1684.58	1684.58	1684.58	1684.58
	(Face Value of the Share Rs.10/- each)					
XIII	Other Equity	(218.37)	(199.11)	(184.98)	(218.37)	(184.98)
XIV	Earning Per Share in Rs. (Not Annualised)					
	a) Basic	(0.08)	(0.10)	0.05	(0.29)	0.04
	b) Diluted	(0.08)	(0.10)	0.05	(0.29)	0.04

By Order of the Board of Directors
For YOGI INFRA PROJECTS LTD

Sanjay Agarwal
DIN: 00462902

Managing Director

Place : Mumbai
Date : 30th May, 2023

SARDA SONI ASSOCIATES LLP. CHARTERED ACCOUNTANTS FIRM REGN. NO. 117235 MUMBAI

YOGI INFRA PROJECTS LTD. (Formerly) MUMBAI

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

CONOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH, 2023

(Rs in Lacs)

PARTICULARS	Audited 31.03.23	Audited 31.03.22
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	212.90	211.04
(b) Capital Work-in-Progress	35,868.25	32,346.11
(c) Financial Assets		
Investment	28.00	28.00
(d) Income Tax Assets	-	-
(e) Deferred Tax Assets	1.77	3.02
(f) Other Assets	-	-
Total Non-Current Assets	36,110.92	32,588.17
Current Assets		
(a) Inventories	105.38	105.38
(b) Financial Assets		
(i) Trade Receivable	109.26	109.45
(ii) Cash and Cash Equivalents	823.19	1,427.62
(iii) Loans	516.91	521.50
(c) Other Assets	1,260.96	1,202.70
Total Current Assets	2,815.70	3,366.66
TOTAL ASSETS	38,926.61	35,954.82
EQUITY AND LIABILITIES		
Equity		
(a) Share Capital	1,684.58	1,684.58
(b) Other Equity	2,830.47	2,879.48
	4,515.05	4,564.06
Liabilities		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Long – term Borrowings	4,153.22	4,665.03
(b) Long Term Liabilities	-	-
	4,153.22	4,665.03
Current Liabilities		
(a) Financial Liabilities		
Trade Payable	937.28	936.28
(b) Other Liabilities	29,321.07	25,789.45
(c) Current Income Tax Liabilities	-	-
TOTAL CURRENT LIABILITIES	30,258.35	26,725.73
TOTAL EQUITY AND LIABILITIES	38,926.61	35,954.82

YOGI INFRA PROJECTS LIMITED (India) MUMBAI

By Order of the Board of Directors
For YOGI INFRA PROJECTS LTD

Sanjay Agarwal
Managing Director
DIN: 00462902

Place : Mumbai
Date : 30th May, 2023

SARDA SONI ASSOCIATES LLP. CHARTERED ACCOUNTANTS FIRM REGN. NO. 117235 MUMBAI

YOGI INFRA PROJECTS LTD

205, RAIGAD DARSHAN, J.P. ROAD, ANDHERI WEST, MUMBAI - 400 053

CONSOLIDATED CASH FLOW STATEMENT AS ON 31ST MARCH, 2023

	31.03.2023	31.03.2022
Cash flows from operating activities		
Profit before taxation	-45.02	14.93
Adjustments for:		
Depreciation	1.76	0.73
Investment income	-	-
Interest expense	-	-
Profit / (Loss) on the sale of property, plant & equipment	-	-
Preliminary Expenses written off	-	-
Net Profit before Working Capital changes	-43.25	15.66
Working capital changes:		
(Increase) / Decrease in trade and other receivables	0.19	-29.56
(Increase) / Decrease in inventories	-	-
(Increase)/Decrease in Short Term Loans & Advances	4.59	78.06
(Increase)/Decrease in Other Current Assets	-58.26	-47.99
Increase / (Decrease) in trade payables	0.99	270.42
Increase / (Decrease) in Short term Borrowings	-	-
Increase / (Decrease) in Other Current Liabilities	3,536.79	3,524.66
Increase / (Decrease) in Short term Provisions	-5.16	7.91
Cash generated from operations	3,435.88	3,819.16
Interest paid		-
Income taxes paid	2.75	7.91
Dividends paid	-	-
Net cash from operating activities	3,433.13	3,811.25
Cash flows from investing activities		
Purchase of Fixed Assets	-3.62	-0.94
Adjustments in Fixed Assets	-	0.19
Purchase of Capital work in progress	-3,522.14	-4,927.05
Sale of investments	-	-
Investment income	-	-
Net cash used in investing activities	-3,525.76	-4,927.80
Cash flows from financing activities		
Proceeds from long-term borrowings	-	-
Payment of long-term borrowings	-511.81	1,879.95
Net cash used in financing activities	-511.81	1,879.95
Net increase in cash and cash equivalents	-604.44	763.40
Cash and cash equivalents at beginning of period	1,427.62	664.22
Cash and cash equivalents at end of period	823.19	1,427.62

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.

YOGI INFRA PROJECTS LIMITED (formerly ... (India) Ltd.) MUMBAI

For YOGI INFRA PROJECTS LTD.

Authorised Signatory / Director

SARDA SONI ASSOCIATES LLP CHARTERED ACCOUNTANTS FIRM REGN. NO. 119235 MUMBAI