

YOGI INFRA PROJECTS LIMITED

(Formerly, Yogi Sung Wm (India) Limited)

Registered Office : IS, Rabindra Sarani Road, Room No 108, 3rd Floor, Gate No 1, Kolkata - 700001

E MAIL - compliance@yogiyogi@gmail.com

Corporate Office : 205, Ragat Dambal, Opp. Indian Oil Colony, J P Road, Andheri (West), Mumbai - 400 057

TEL: 022-26358290 FAX: 022-28358291 E MAIL - compliance@yogiyogi@gmail.com

QUARTERLY REPORTING ON AUDITED/UNAUDITED FINANCIAL RESULTS AS PER REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS & DISCLOSURE REQUIREMENTS) REGULATIONS 2015

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2017 (Rs. in Lacs)					
Sr No	Particulars	Quarter Ended			Year Ended
		30.06.17 Unaudited	31.03.17 Audited	30.06.16 Unaudited	31.03.17 Audited
	Revenues				
I	a. Revenue from Operations	-	-	-	-
II	b. Other Income	11.20	2.77	21.07	53.82
III	Total Revenue (I+II)	11.20	2.77	21.07	53.82
	Expenses				
	a) Cost of materials consumed	-	-	-	-
	b) Purchase of stock in trade	-	-	-	-
	c) Change in Inventories of Finished Goods, Work in Progress and Stock in Trade	-	-	-	-
	d) Excise Duty on Sales	-	-	-	-
	e) Employee Benefit Expenses	2.83	3.75	3.16	13.81
	f) Finance Cost	-	-	-	-
	g) Depreciation and amortisation expenses	0.02	0.04	0.04	0.14
	h) Manufacturing and Operating Expenses	-	-	-	-
	i) Administrative and Other Expenses	3.38	4.28	6.25	22.01
IV	Total Expenses	6.23	8.07	9.45	35.96
V	Profit before exceptional and extraordinary items and taxes (III-IV)	4.97	(5.30)	11.62	17.85
VI	Exceptional items	-	-	-	-
VII	Profit/(Loss) from Extra ordinary items and tax (V-VI)	4.97	(5.30)	11.62	17.85
VIII	Extra ordinary items	-	-	-	-
IX	Profit before Tax (VII-VIII)	4.97	(5.30)	11.62	17.85
X	Tax Expenses				
	a) Current Tax	-	5.97	-	5.97
	b) Deferred Tax	-	(0.02)	-	(0.02)
	c) Tax Expenses related to earlier years	-	-	-	-
XI	Profit for the period (IX-X)	4.97	(11.25)	11.62	11.90
XII	Other Comprehensive Income				
	A (i) Items that will not be reclassified subsequently to profit or loss	-	-	-	-
	(ii) Tax on above	-	-	-	-
	B (i) Items that will be reclassified subsequently to profit or loss	-	-	-	-
	(ii) Tax on above	-	-	-	-
	Total of Other Comprehensive Income				
XIII	Total Comprehensive Income for the period (XI+XII)				
XIV	Paid up equity share capital (Face Value of the Share Rs.10/- each)	1,684.58	1,684.58	1,684.58	1,684.58
XV	Other Equity				
XVI	Earning Per Share in Rs. (Not Annualised)				
	a) Basic	0.03	(0.07)	0.07	0.07
	b) Diluted	0.03	(0.07)	0.07	0.07

- The above unaudited results for the quarter ended 30th June 2017 have been received by the Audit committee and approved by the Board of Directors at its meeting held on 11th August 2017.
- The above results have been prepared in accordance with the Companies (Indian Accounting standard) Rules 2015 (Ind AS) prescribed under section 133 of the companies Act, 2013. Beginning 1st April 2017, the Company has for the first time adopted Ind. As. The impact of transition has been provided in Other equity (opening Reserves as per Previous Generally Accepted Accounting Principles (Previous GAAP) as at 1st April 2016. The figure for the previous period have been restated, regrouped and reclassified wherever required to comply with the requirement of Ind AS. Further, in accordance with Ind AS 101 First Time adoption of Indian Accounting standards, the Company has presented a reconciliation of profit as per Previous GAAP and Ind AS. Reconciliation of profit between Previous GAAP and Ind AS (Rs. in Lakhs)

Nature of Adjustments	Quarter ended		Year ended
	31st March 17	30th June 16	31st March 17
Profit as per Previous GAAP	(11.25)	11.62	11.90
Add(Less) : Adjustments in statement of profit and Loss	-	-	-
Net Profit before OCI as per Ind AS	(11.25)	11.62	11.90
Other Comprehensive Income (net of Tax impact)	-	-	-
Total Comprehensive Income as per Ind AS	(11.25)	11.62	11.90

- Other Equity (Reserves) as per serial No. XV

Nature of Adjustments/Reconciliation as under	As at 31.3.2017	
	As per previous GAAP	As per Ind AS
Other Equity (Reserves) as per previous GAAP	NIL	NIL
Adjustments:	-	-
Other Equity (Reserves) as per AS	NIL	NIL

- The Financial results for the quarter ended 30th June 2016, quarter ended 31st March 2017 and year ended 31st March 2017 including the reconciliation of profit for above quarters/year and reconciliation of reserves as at 31st March 2017 with reported figures under previous GAAP have not been audited. However, the Management has exercised due diligence to ensure that the results provide a true and fair view of the Company's affairs.

Place :- Mumbai
Date :- 11th Aug 2017


Sanjay Agarwal
 Managing Director
 DIN:00462902



G. L. SINGHAL & CO.

CHARTERED ACCOUNTANTS

23A, Netaji Subhas Road, 4th Floor, No. 7A
Kolkata - 700 001, Phones : 2230-6689, 2230-7682
Fax : 033-2231-1012, E-mail : glsinghalcompany@gmail.com

LIMITED REVIEW REPORT

To
The Board of Directors
Yogi Infra Projects Limited
Kolkata

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 **30th June, 2017**. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, *Engagements to Review Financial Statements* 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 inquiries of company personnel and analytical procedures applied to financial data and thus provides 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 causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For G. L. SINGHAL & CO
Chartered Accountants



Name of the Member signing the Report: **MR. R L SINGHAL**
Designation: **PARTNER**
Membership Number: **54408**
Place of Signature: **KOLKATA**
Date: **11th August, 2017**

