

YOGI INFRA PROJECTS LIMITED

CIN - L32201MH1993PLC392082

(Formerly known as YOGI SUNG-WON (INDIA) LIMITED)

Registered Office: Office no T-92, Commercial Entry - 4, Moongipa Arcade, Shree Ashtavinayak
CHSL, Ganesh Chowk, D.N. Nagar, Link Road, Andheri (West) Mumbai- 400 053

February 13, 2025

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

Scrip Code : 522209.

ISIN : INE429B01011.

Subject : Submission of Unaudited Standalone & Consolidated Financial Results for the quarter ended December 31, 2024 along with limited review report of the auditors as per Regulation 33 of SEBI (Listing obligations and disclosures requirements), Regulations 2015.

Respected Sir/Madam,

The Board of Directors of Yogi Infra Projects Limited (formerly known as Yogi Sung-Won (India) Limited) at their meeting held today i.e. Thursday, February 13, 2025, have duly approved the Unaudited Standalone & Consolidated Financial Results for the quarter ended December 31, 2024, together with the Limited review report of the auditors in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 which is enclosed herein as an annexure.

The Board meeting begun at 16:10 (IST) and concluded at 17:30 (IST).

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

You are requested to take the same on your record.

Yours Faithfully,

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

Rajesh Basudeo Agarwal
Managing Director
DIN: 00462895
Mumbai



Encl.: As stated above.

J. S. BHATIA & CO.
CHARTERED ACCOUNTANTS

140-141, 1st Floor, Commercial Entry 3, Moongipa Arcade, Ganesh Chowk, Near D.N. Nagar Metro Station, D.N. Nagar, Andheri (West), Mumbai - 400 053.

Tel.: 022-2670 1256 / 022-2670 1257 / 022-2670 1258 Mob.: 9820071672

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

We have reviewed the accompanying statement of unaudited financial results of **YOGI INFRA PROJECTS LIMITED** (Formerly, **YOGI SUNG-WON (INDIA) LIMITED** for the period ended **December 31, 2024**. This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue report on these financial statements based on our review.

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

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

For J. S. Bhatia & Co.
Chartered Accountants
FRN: 118806W



J. S. Bhatia
Proprietor
(Membership No. 034290)
UDIN: 25034290BMJJQE1359

Place: Mumbai
Date: 13.02.2025



YOGI INFRA PROJECTS LIMITED

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

Registered Office : T-92, Commercial Entry-4, Moongipa Arcade, D N Nagar, Andheri (West), Mumbai - 400 053

TEL 022-50022200 E MAIL - complianceofficeryogi@gmail.com

(Rs in Lakhs)

Statement of Standalone Unaudited Results for the quarter ended December 31, 2024

Particulars	Quarter Ended			Nine Months Ended		Year ended
	31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Income from Operations						
(a) Net Sales/Income from operation	-	-	-	-	-	-
(b) Other Operating Income	6.45	6.45	3.60	19.35	11.21	22.18
Total Income from operations (Net)	6.45	6.45	3.60	19.35	11.21	22.18
2. Expenses						
a) Cost of materials consumed	-	-	-	-	-	-
b) Purchase of stock in trade	-	-	-	-	-	-
c) Change in Inventories of Finished Goods, Work in Progress and Stock in Trade	-	-	-	-	-	-
d) Employee Benefit Expenses	4.61	3.11	3.34	10.64	8.98	12.08
e) Finance Costs	-	-	-	-	-	-
f) Depreciation and amortisation expenses	0.00	0.00	0.00	0.01	0.01	0.01
g) Other expenses	2.53	2.05	3.98	15.66	17.72	22.06
Total Expenses	7.15	5.16	7.32	26.31	26.71	34.15
3. Profit/Loss from operations before exceptional items and Tax (1-2)	(0.70)	1.29	(3.72)	(6.96)	(15.50)	(11.97)
4. Exceptional items	(0.58)	-	-	(0.58)	-	-
5. Profit/(Loss) from Extra ordinary items and tax (3+4)	(1.28)	1.29	(3.72)	(7.54)	(15.50)	(11.97)
6. Extra ordinary items	-	-	-	-	-	-
7. Profit before Tax (5-6)	(1.28)	1.29	(3.72)	(7.54)	(15.50)	(11.97)
8. Tax Expenses						
a) Current Tax	-	-	-	-	-	-
b) Deferred Tax	-	-	-	-	-	-
c) Tax Expenses related to earlier years	-	-	-	-	-	-
9. Profit for the period (7-8)	(1.28)	1.29	(3.72)	(7.54)	(15.50)	(11.97)
10. Other Comprehensive Income						
A (i) Items that will not be reclassified to profit and Loss	-	-	-	-	-	-
(ii) Income tax on Items that will not be reclassified to profit and Loss	-	-	-	-	-	-
B (i) Items that will be reclassified to profit and Loss	-	-	-	-	-	-
(ii) Income tax on Items that will be reclassified to profit and Loss	-	-	-	-	-	-
11. Total of Other Comprehensive Income	-	-	-	-	-	-
Total Comprehensive Income for the period (9+10)	(1.28)	1.29	(3.72)	(7.54)	(15.50)	(11.97)
12. Earnings per share in Rs. (Not Annualised)						
(Face Value of the Share Rs. 10/- each)						
a) Basic earnings per Share (‘)	(0.01)	0.01	(0.02)	(0.04)	(0.09)	(0.07)
b) Dilluted Earning per Share (‘)	(0.01)	0.01	(0.02)	(0.04)	(0.09)	(0.07)
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	(237.87)	(237.18)	(233.87)	(237.87)	(233.87)	(230.34)

1. The standalone unaudited financial results for the quarter ended December 31, 2024 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 13, 2025 and are available on the Company's website - www.yogiinfraprojects.co.in and on the websites of BSE (www.bseindia.com). These results have been subjected to a limited review by the Statutory Auditor of the Company.

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

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



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

Sanjay Agarwal
Chairman
DIN: 00462902

Place: Mumbai
Date: 13th February, 2025

J. S. BHATIA & CO.

CHARTERED ACCOUNTANTS

140-141, 1st Floor, Commercial Entry 3, Moongipa Arcade, Ganesh Chowk, Near D.N. Nagar Metro Station, D.N. Nagar, Andheri (West), Mumbai - 400 053.

Tel.: 022-2670 1256 / 022-2670 1257 / 022-2670 1258 Mob.: 9820071672

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

1. 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, 2024** which are included in the accompanying ‘Statement of Unaudited Financial Results for the quarter ended **December 31, 2024**’, 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 October, 2024 to 31st December, 2024**, as reported in these financial results have been approved by the Parent’s Board of Directors, but have not been subjected to review.
2. 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.
3. 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.



4. The statement includes the results of the following entities:

Parent Company:

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

Subsidiaries:

- a) Bini Builders Private Limited
b) Moongipa Realty Private Limited (Formerly known as Axayraj Buildwell Private Limited)

5. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed or that it contains any material misstatement.

For J. S. Bhatia & Co.
Chartered Accountants
FRN: 118806W



J. S. Bhatia
Proprietor
(Membership No. 034290)
UDIN: 25034290BMJJQD6157

Place: Mumbai
Date: 13.02.2025



YOGI INFRA PROJECTS LIMITED

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

Registered Office : T-92, Commercial Entry-4, Moongipa Arcade, D N Nagar, Andheri (West), Mumbai - 400 053

TEL 022-50022200 E MAIL - complianceofficeryogi@gmail.com

(Rs in Lakhs)

Statement of Consolidated Unaudited Results for the quarter ended December 31, 2024

Particulars	Quarter Ended			Nine Months Ended		Year ended
	31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Income from Operations						
(a) Net Sales/Income from operation	-	-	7.61	-	24.85	14,574.67
(b) Other operating Income	30.08	22.88	4.43	72.64	15.19	69.15
Total Income from operations (Net)	30.08	22.88	12.04	72.64	40.04	14,643.82
2. Expenses						
a) Cost of materials consumed	-	-	-	-	-	6,946.37
b) Purchase of stock in trade	-	1,411.37	-	-	-	7,380.88
c) Change in Inventories of Finished Goods, Work in Progress and Stock in Trade	-	(1,411.37)	-	-	-	-
d) Employee Benefit Expenses	16.92	30.16	8.51	47.89	21.56	38.00
e) Finance Costs	-	-	-	-	-	-
f) Depreciation and amortisation expenses	0.00	7.24	0.00	0.01	3.70	6.40
g) Other expenses	34.69	13.32	18.96	98.76	74.90	97.31
Total Expenses	51.62	50.73	27.46	146.66	100.16	14,468.96
3. Profit/Loss from operations before exceptional items and Tax (1-2)	(21.54)	(27.85)	(15.43)	(74.02)	(60.12)	174.86
4. Exceptional items	(0.58)	0.03	-	(0.58)	8.62	8.48
5. Profit/(Loss) from Extra ordinary items and tax (3+4)	(22.12)	(27.81)	(15.43)	(74.60)	(68.74)	166.38
6. Extra ordinary items	-	-	-	-	-	-
7. Profit before Tax (5-6)	(22.12)	(27.81)	(15.43)	(74.60)	(68.74)	166.38
8. Tax Expenses						
a) Current Tax	-	-	-	-	-	60.82
b) Deferred Tax	-	-	-	-	-	0.37
c) Tax Expenses related to earlier years	-	-	-	-	-	-
9. Profit for the period (7-8)	(22.12)	(27.82)	(15.43)	(74.60)	(68.74)	105.19
10. Other Comprehensive Income						
A (i) Items that will not be reclassified to profit and Loss	-	-	-	-	-	-
(ii) Income tax on Items that will not be reclassified to profit and Loss	-	-	-	-	-	-
B (i) Items that will be reclassified to profit and Loss	-	-	-	-	-	-
(ii) Income tax on Items that will be reclassified to profit and Loss	-	-	-	-	-	-
11. Total of Other Comprehensive Income	-	-	-	-	-	-
Total Comprehensive Income for the period (9+10)	(22.12)	(27.82)	(15.43)	(74.60)	(68.74)	105.19
12. Earnings per share in Rs. (Not Annualised)						
(Face Value of the Share Rs. 10/- each)						
a) Basic earnings per Share (₹)	(0.13)	(0.17)	(0.09)	(0.44)	(0.41)	0.62
b) Dilluted Earning per Share (₹)	(0.13)	(0.17)	(0.09)	(0.44)	(0.41)	0.62
13. Paid up Equity Share Capital (Face Value ₹ 10 per Share)	1,684.58	1,684.58	1,684.58	1,684.58	1,684.58	1,684.58
14. Reserves and Surplus	1,890.87	1,912.99	1,846.15	1,890.87	1,846.15	1,960.07

1. The consolidated unaudited financial results for the quarter ended December 31, 2024 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 13, 2025 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 where ever necessary.



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

Sanjay Agarwal
Sanjay Agarwal DIN: 00462902
Chairman

Place: Mumbai

Date: 13th February, 2025