

# 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- 400053  
email id: complianceofficeryogi@gmail.com

November 14, 2025

To,  
Listing Department,  
BSE Limited,  
Stock Exchange Building,  
2<sup>nd</sup> Floor, Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort, Mumbai 400001.

Scrip Code : 522209.

ISIN : INE429B01011.

Subject : Submission of Unaudited Standalone & Consolidated Financial Results for the quarter ended September 30, 2025 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) ("the Company") at their meeting held today i.e. Friday, November 14, 2025, have duly approved the Unaudited Standalone & Consolidated Financial Results for the quarter ended September 30, 2025, 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 of the Company commenced on 16:00 (IST) and concluded at 16:30 (IST).

The abovementioned financial results shall be available on the website ([www.yogiinfraprojects.co.in](http://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)



Sanjay Basudeo Agarwal  
Chairman  
DIN: 00462902  
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 **September 30, 2025**. 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**

Jaipal  
Singh  
Bhatia

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Jaipal Singh Bhatia  
Date: 2025.11.14  
16:59:11 +05'30'

**J. S. Bhatia**  
**Proprietor**  
**(Membership No. 034290)**  
**UDIN: 25034290BMJKFF6843**

**Place: Mumbai**  
**Date: 14.11.2025**

# **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 **September 30, 2025** which are included in the accompanying ‘Statement of Unaudited Financial Results for the quarter ended **September 30, 2025**’, 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> July, 2025 to 30<sup>th</sup> September, 2025**, 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**

Jaipal  
Singh  
Bhatia

Digitally signed by  
Jaipal Singh Bhatia  
Date: 2025.11.14  
16:57:42 +05'30'

**Place: Mumbai**  
**Date: 14.11.2025**

**J. S. Bhatia**  
**Proprietor**  
**(Membership No. 034290)**  
**UDIN: 25034290BMJKFE6868**

**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 and half year ended September 30, 2025**

Particulars	Quarter Ended			Half Year Ended		Year ended
	30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	31-Mar-25
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1. Income from Operations</b>						
(a) Net Sales/Income from operation						
(b) Other operating Income	6.30	6.30	6.45	12.60	12.90	26.06
<b>Total Income from operations (Net)</b>	6.30	6.30	6.45	12.60	12.90	26.06
<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	5.70	4.74	3.11	10.44	6.02	14.78
e) Finance Costs	-	-	-	-	-	-
f) Depreciation and amortisation expenses	-	-	0.00	-	-	0.01
g) Other expenses	2.06	6.90	2.05	8.97	13.13	18.61
<b>Total Expenses</b>	7.76	11.64	5.16	19.40	19.15	33.40
<b>3. Profit/Loss from operations before exceptional items and Tax (1-2)</b>	(1.46)	(5.34)	1.29	(6.80)	(6.26)	(7.34)
4. Exceptional items	-	-	-	-	(0.58)	0.58
<b>5. Profit/(Loss) from Extra ordinary items and tax (3+4)</b>	(1.46)	(5.34)	1.29	(6.80)	(6.84)	(7.92)
6. Extra ordinary items	-	-	-	-	-	-
<b>7. Profit before Tax (5-6)</b>	(1.46)	(5.34)	1.29	(6.80)	(6.84)	(7.92)
8. Tax Expenses						
a) Current Tax	-	-	-	-	-	-
b) Deferred Tax	-	-	-	-	-	13.49
c) Tax Expenses related to earlier years	-	-	-	-	-	-
<b>9. Profit for the period (7-8)</b>	(1.46)	(5.34)	1.29	(6.80)	(6.84)	5.57
<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>Total Comprehensive Income for the period (9+10)</b>	(1.46)	(5.34)	1.29	(6.80)	(6.84)	5.57
<b>12. Earnings per share in Rs. (Not Annualised)</b> (Face Value of the Share Rs.10/- each)						
a) Basic earnings per Share (‘)	(0.01)	(0.03)	0.01	(0.04)	(0.04)	0.03
b) Diluted Earning per Share (‘)	(0.01)	(0.03)	0.01	(0.04)	(0.04)	0.03
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	(231.57)	(230.11)	(237.18)	(231.57)	(237.18)	(224.76)

1. The standalone unaudited financial results for the quarter ended **September 30, 2025** were reviewed by the Audit Committee and approved by the Board of Directors of the Yogi Infra Projects Limited ('the Company') at its meeting held on **November 14, 2025** 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 period figures have been regrouped/reclassified wherever necessary.



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

*Sanjay Agarwal*  
Sanjay Agarwal  
Chairman  
DIN: 00462902

Place: Mumbai

Date: 14th November, 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 and half year ended September 30, 2025**

Particulars	Quarter Ended			Half Year Ended		Year ended
	30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	31-Mar-25
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1. Income from Operations</b>						
(a) Net Sales/Income from operation	-	-	-	-	-	21,363.83
(b) Other operating Income	29.10	37.80	22.88	66.90	42.56	131.04
<b>Total Income from operations (Net)</b>	29.10	37.80	22.88	66.90	42.56	21,494.87
<b>2. Expenses</b>						
a) Cost of materials consumed	-	-	-	-	-	-
b) Purchase of stock in trade	1,411.37	-	1,411.37	1,297.24	1,411.37	5,305.74
c) Change in Inventories of Finished Goods, Work in Progress and Stock in Trade	(1,411.37)	-	(1,411.37)	(1,297.24)	(1,411.37)	15,304.32
d) Employee Benefit Expenses	24.80	23.24	30.16	48.04	45.09	135.57
e) Finance Costs	112.58	103.80	-	216.38	-	-
f) Depreciation and amortisation expenses	5.29	-	7.24	5.29	7.24	11.08
g) Other expenses	274.82	178.37	13.32	453.19	54.95	773.23
<b>Total Expenses</b>	417.49	305.41	50.73	722.90	107.29	21,529.93
<b>3. Profit/Loss from operations before exceptional items and Tax (1-2)</b>	(388.39)	(267.61)	(27.85)	(656.00)	(64.73)	(35.06)
4. Exceptional items	-	-	0.03	-	0.61	1.41
<b>5. Profit/(Loss) from Extra ordinary items and tax (3+4)</b>	(388.39)	(267.61)	(27.81)	(656.00)	(65.34)	(33.66)
6. Extra ordinary items	-	-	-	-	-	-
<b>7. Profit before Tax (5-6)</b>	(388.39)	(267.61)	(27.81)	(656.00)	(65.34)	(33.66)
8. Tax Expenses						
a) Current Tax	-	-	-	-	-	2.01
b) Deferred Tax	-	-	-	-	-	14.94
c) Tax Expenses related to earlier years	-	-	-	-	-	-
<b>9. Profit for the period (7-8)</b>	(388.39)	(267.61)	(27.81)	(656.00)	(65.34)	(20.73)
<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>Total Comprehensive Income for the period (9+10)</b>	(388.39)	(267.61)	(27.81)	(656.00)	(65.34)	(20.73)
<b>12. Earnings per share in Rs. (Not Annualised)</b> (Face Value of the Share Rs.10/- each)						
a) Basic earnings per Share (‘)	(2.31)	(1.59)	(0.17)	(3.89)	(0.39)	(0.12)
b) Dilluted Earning per Share (‘)	(2.31)	(1.59)	(0.17)	(3.89)	(0.39)	(0.12)
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	1,455.62	1,675.55	1,912.99	1,455.62	1,912.99	1,943.15

1. The consolidated unaudited financial results for the quarter ended September 30, 2025 were reviewed by the Audit Committee and approved by the Board of Directors of the Yogi Infra Projects Limited ('the Company') at its meeting held on November 14, 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 wherever necessary.

Place: Mumbai  
Date: 14th November, 2025



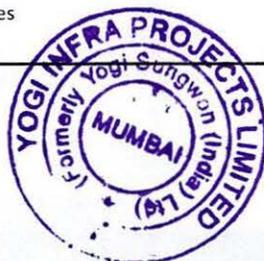
For and on behalf of the Board of Directors of  
Yogi Infra Projects Limited.

*Sanjay Agarwal*  
Sanjay Agarwal DIN: 00462902  
Chairman

YOGI INFRA PROJECTS LIMITED  
Statement of Assets and Liabilities as at September 30, 2025

(Rs. In Lacs)

Particulars	Standalone		Consolidated	
	As at		As at	
	30.09.2025	31.03.2025	30.09.2025	31.03.2025
	Unaudited	Audited	Unaudited	Audited
<b>Assets</b>				
Non-current assets				
Property, Plant & Equipment	0.02	0.02	247.62	243.23
Capital work-in-progress	-	-	4,745.59	3,448.34
Investment	6.09	6.09	276.97	139.27
Equity Investments in subsidiaries	182.62	182.62	-	-
Financial Assets				
1. Investments	-	-	-	-
2. Loans	-	-	-	-
3. Other financial assets	-	-	-	-
Deferred tax asset (net)	13.66	13.66	13.28	13.28
Current tax asset (net)	-	-	-	-
Other non-current assets	-	-	-	-
<b>Total non-current assets</b>	<b>202.38</b>	<b>202.38</b>	<b>5,283.46</b>	<b>3,844.12</b>
<b>Current Assets</b>				
Inventories	-	-	9,836.65	9,836.65
Financial assets				
1. Trade Receivables	-	-	424.40	1,467.36
2. Cash and cash equivalents	4.94	9.86	198.30	88.31
3. Bank balances other than cash and cash equivalents	-	-	-	-
4. Loans	340.00	340.00	1,097.09	1,023.00
5. Other financial assets	-	-	-	-
Other Current Assets	908.46	909.51	1,369.20	1,278.75
<b>Total Current Assets</b>	<b>1,253.40</b>	<b>1,259.37</b>	<b>12,925.64</b>	<b>13,694.09</b>
<b>Total Assets</b>	<b>1,455.79</b>	<b>1,461.76</b>	<b>18,209.10</b>	<b>17,538.20</b>
<b>EQUITY AND LIABILITIES</b>				
<b>EQUITY</b>				
Equity Share Capital	1,684.58	1,684.58	1,684.58	1,684.58
Other Equity	(231.57)	(224.76)	1,457.00	1,943.15
Non Controlling Interest	-	-	798.86	968.72
Debenture Redemption Reserve	-	-	-	-
<b>Total Equity</b>	<b>1,453.01</b>	<b>1,459.82</b>	<b>3,940.44</b>	<b>4,596.45</b>
<b>LIABILITIES</b>				
Non-current liabilities				
Financial liabilities				
1. Lease liabilities	-	-	-	-
2. Other financial liabilities	-	-	-	-
Provisions	-	-	-	-
Other non-current liabilities	-	-	-	-
<b>Total non-current liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Current liabilities</b>				
Financial liabilities				
1. Borrowings	-	-	5,691.74	5,796.46
2. Trade payables	1.01	0.59	535.38	634.95
3. Lease liabilities	-	-	-	-
4. Other financial liabilities	-	-	-	-
Provisions	1.74	1.29	2.01	2.01
Current tax liabilities (net)	-	-	-	-
Other current liabilities	0.02	0.06	8,039.54	6,508.33
<b>Total Current Liabilities</b>	<b>2.77</b>	<b>1.94</b>	<b>14,268.67</b>	<b>12,941.75</b>
<b>Total liabilities</b>	<b>2.77</b>	<b>1.94</b>	<b>14,268.67</b>	<b>12,941.75</b>
<b>Total Equity and Liabilities</b>	<b>1,455.79</b>	<b>1,461.76</b>	<b>18,209.10</b>	<b>17,538.20</b>



For Yogi Infra Projects Limited

*[Signature]*  
Managing Director

**YOGI INFRA PROJECTS LTD**  
**T-92, COMMERCIAL ENTRY-4, MOONGIPA ARCADE, D.N. NAGAR, ANDHERI WEST, MUMBAI - 400 053**  
**Standalone Cash Flow Statement As On 30th September, 2025**

	(Rs. In Lacs)	
	30.09.2025	31.03.2025
<b>Cash flows from operating activities</b>		
Profit before taxation	(6.80)	(7.92)
<b>Adjustments for:</b>		
Depreciation	-	0.01
Investment income	-	-
Interest expense	-	-
Profit / (Loss) on the sale of property, plant & equipment	-	-
Preliminary Expenses written off	-	-
Net Profit before Working Capital changes	(6.80)	(7.91)
<b>Working capital changes:</b>		
(Increase) / Decrease in trade and other receivables	-	-
(Increase) / (Decrease) in inventories	-	-
(Increase)/Decrease in Short Term Loans & Advances	-	115.00
(Increase)/Decrease in Other Current Assets	1.05	(101.47)
Increase / (Decrease) in trade payables	0.42	0.32
Increase / (Decrease) in Short term Borrowings	-	-
Increase / (Decrease) in Other Current Liabilities	(0.04)	(0.48)
Increase / (Decrease) in Short term Provisions	0.46	0.13
Cash generated from operations	(4.92)	5.60
Interest paid	-	-
Income taxes paid	-	-
Dividends paid	-	-
<b>Net cash from operating activities</b>	(4.92)	5.60
<b>Cash flows from investing activities</b>		
Purchase of Fixed Assets	-	-
Adjustments in Fixed Assets	-	-
Purchase of Capital work in progress	-	-
Sale /(Purchase) of investments	-	-
Investment income	-	-
<b>Net cash used in investing activities</b>	-	-
<b>Cash flows from financing activities</b>		
Proceeds from long-term borrowings	-	-
Payment of long-term borrowings	-	-
Proceeds from Bank Loan	-	-
<b>Net cash used in financing activities</b>	-	-
<b>Net increase in cash and cash equivalents</b>	(4.92)	5.60
<b>Cash and cash equivalents at beginning of period</b>	9.86	4.27
<b>Cash and cash equivalents at end of period</b>	4.94	9.86

**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.



**For Yogi Infra Projects Limited**

*[Signature]*  
**Managing Director**

**YOGI INFRA PROJECTS LTD**  
**T-92, MOONGIPA ARCADE, COMMERCIAL ENTRY-4, D. N. NAGAR, ANDHERI (W), MUMBAI - 400053**  
**CONSOLIDATED CASH FLOW STATEMENT AS ON 30TH SEPT, 2025**

(Rs.in Lacs)

	30.09.2025	31.03.2025
<b>Cash flows from operating activities</b>		
Profit before taxation	-6,55,99,514	-33,65,816
<b>Adjustments for:</b>		
Depreciation	5,29,000	11,08,080
Investment income	-	-
Interest expense	-	-
Profit / (Loss) on the sale of property, plant & equipment	-	-
Preliminary Expenses written off	-	-
Net Profit before Working Capital changes	-6,50,70,514	-22,57,736
<b>Working capital changes:</b>		
(Increase) / Decrease in trade and other receivables	10,42,95,818	-6,75,56,931
(Increase) / Decrease in inventories	-	-89,33,61,944
(Increase)/Decrease in Short Term Loans & Advances	-74,09,468	-2,44,50,000
(Increase)/Decrease in Other Current Assets	-90,44,122	-70,03,629
Increase / (Decrease) in trade payables	-99,56,717	-2,48,71,620
Increase / (Decrease) in Short term Borrowings	-	-
Increase / (Decrease) in Other Current Liabilities	15,31,18,802	-1,53,35,64,640
Increase / (Decrease) in Short term Provisions	-	-58,81,520
Cash generated from operations	16,59,33,799	-2,55,89,48,020
Interest paid	-	-
Income taxes paid	-	2,00,680
Dividends paid	-	-
<b>Net cash from operating activities</b>	16,59,33,799	-2,55,91,48,700
<b>Cash flows from investing activities</b>		
Purchase of Fixed Assets	-9,67,579	-27,55,838
Adjustments in Fixed Assets	-	38,863
Purchase of Capital work in progress	-12,97,24,463	2,42,42,69,321
Sale of investments	-1,37,70,600	-1,11,26,719
Investment income	-	-
<b>Net cash used in investing activities</b>	-14,44,62,642	2,41,04,25,627
<b>Cash flows from financing activities</b>		
Proceeds from long-term borrowings	-1,04,72,205	12,79,40,822
Payment of long-term borrowings	-	-
<b>Net cash used in financing activities</b>	-1,04,72,205	12,79,40,822
<b>Net increase in cash and cash equivalents</b>	1,09,98,952	-2,07,82,251
<b>Cash and cash equivalents at beginning of period</b>	88,31,083	2,96,13,339
<b>Cash and cash equivalents at end of period</b>	1,98,30,030	88,31,083

**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.



**For Yogi Infra Projects Limited**

*[Signature]*  
**Managing Director**