



# YOGI LIMITED

Created. Crafted. Perfected.  
(Formerly Known as Parsharti Investment Ltd.)

B/404, The Capital, G-Block, Bandra Kurla Complex, Behind ICICI Bank, Bandra (East), Mumbai - 400 051.  
Tel.: 022-49428888 | E-mail: info@yogiltd.com | CIN : L93000MH1992PLC069958

To,

**BSE Limited**

Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai- 400001

**Scrip code- 532359**

**Subject: Outcome of Board Meeting held on Wednesday, 22<sup>nd</sup> May 2024**

Dear Sir/Madam,

In compliance with Regulation 30 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform that the Board of Directors of the Company at their meeting held on Wednesday, 22<sup>nd</sup> May, 2024 has, inter alia, considered and approved the followings items of agenda:

1. Approved the Standalone Audited Balance Sheet as at 31<sup>st</sup> March, 2024, Statement of Profit and Loss and Cash Flow for the financial year ended on that date together with all the notes annexed thereto and the Audited Financial Results along with the Auditor Report for the quarter and the year ended 31<sup>st</sup> March, 2024 prepared in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, is attached herewith.
2. Approved appointment/regularisation of Mr. Rahul Khedekar as Non-Executive Independent Director of the Company for term of 5 (five) consecutive years with effect from 29<sup>th</sup> March, 2024, 2022 till 28<sup>th</sup> March, 2029, subject to approval of shareholders at the forthcoming Annual General Meeting of the Company, based on the recommendation of Nomination and Remuneration Committee.

With respect to the appointments of Director, the brief details as prescribed under SEBI Listing Regulations read with SEBI circular SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated July 13, 2023, is enclosed herewith as **Annexure I**.

3. Appointment of M/s Mohan L Gupta & Associates, as the Internal Auditors of the Company for the Financial Year 2024-2025. **(Annexure II)**
4. Appointment of M/s Nishant Bajaj & Associates, Practicing Company Secretaries (Firm Registration No: 21538) as the Secretarial Auditor of the Company for the Financial Year 2024-25. **(Annexure III)**



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5. Considered and approved the draft Notice, Director's Report, Corporate Governance Report and Management Discussion & Analysis Report for the year ended 31<sup>st</sup> March, 2024
6. Register of Members & Share Transfer Books of the Company will remain closed from Thursday, 20<sup>th</sup> June, 2024, to Wednesday, 26<sup>th</sup> June, 2024 (both days inclusive) for the purpose of Annual General Meeting.
7. Annual General Meeting ("AGM") of the Company will be held on Wednesday, 26<sup>th</sup> June, 2024 at 04:00 p.m. (IST) through Video Conferencing/Other Audio Visual Means in accordance with the relevant circulars issued by Ministry of Corporate Affairs and Securities and Exchange Board of India.

Pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. We do hereby confirm that the Statutory auditors of the Company, M/s. B.K.G. & Associates, Chartered Accountants have expressed unmodified opinion(s) in its audit report pertaining to the audited financial results for the quarter and year ended 31<sup>st</sup> March, 2024.

The audited financial results for the quarter and year ended along with Limited Review Report will be made available on the Company's website.

The meeting commenced at 02:00 p.m. and concluded at 05:30 p.m.

Kindly take the same on record.

**FOR YOGI LIMITED**

**(Ghanshyambhai Nanjibhai Patel)**

**Managing Director**

**DIN: 06647250**

**Date: 22<sup>nd</sup> May, 2024**

**Place: Mumbai**

**Encl :**

Audited Financial Results along with Auditors Report for the Fourth quarter and Financial year ended 31<sup>st</sup> March, 2024.



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## Annexure I

Details under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular CIR/CFD/CMD/4/2015 dated 09<sup>th</sup> September, 2015

Sr. No.	Particulars	Details
1.	Reason for change viz. appointment, <del>resignation,</del> <del>removal death death or otherwise</del>	Appointment / Regularisation of Mr. Rahul Prakash Khedekar as an Non-Executive Independent Director subject to approval of the shareholders.
2.	Date of appointment , <del>cessation</del> (as applicable) Term of appointment appointment/	29 <sup>th</sup> March, 2024
3.	Brief Profile (in case of appointment)	Mr. Rahul Prakash Khedekar has an experience of more than 3 years in the Real Estate Business.
4.	Disclosure of Relationships between Directors (in case of appointment of a Director)	Not related to-any Director(s)
5.	Information as required pursuant to BSE Circular with ref. no. LIST/COMP/14/2018-19	Mr. Rahul Prakash Khedekar is not debarred from holding the office of Director by virtue of any SEBI Order or any other such Authority.



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### ANNEXURE – II

Disclosure of information is pursuant to under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, read with SEBI Circular No. CIR/CFD/CMD/4/2015 date 09<sup>th</sup> September, 2015

Sr. no.	Particulars	Information of Such event(s)
1.	Reason for change Viz., appointment, <del>resignation,</del> <del>removal, death or otherwise</del>	Re-appointment
2.	Date of appointment/ <del>cessation</del> (as applicable) & terms of Appointment	Re-appointment of M/s. Mohan L Gupta & Associates, Chartered Accountants as an Internal Auditor of the Company for FY 2024-25
3.	Brief profile (in case of appointment)	M/s. Mohan L Gupta & Associates is Practising Chartered Accountant firm and is specialize into areas of Auditing, Direct Taxation, Indirect Taxation, Accounting Consultancy, TDS and other compliances.
4.	Disclosure of relationships between directors (in case of Appointment of directors).	Not Applicable



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### ANNEXURE – III

Disclosure of information is pursuant to under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, read with SEBI Circular No. CIR/CFD/CMD/4/2015 date 09th September, 2015

Sr. No.	Particulars	M/s. Nishant Bajaj & Associates
1.	Reason for change viz. appointment, <del>resignation, removal, death or</del> otherwise	Re-appointment
2.	Date of appointment/ <del>cessation</del> and term of appointment	Re-appointment of M/s. Nishant Bajaj & Associates, Practising Company Secretaries as the Secretarial Auditor of the Company for FY 2024-25
3.	Brief Profile (in case of appointment)	M/s. Nishant Bajaj & Associates, is Peer-reviewed Practising Company Secretary Firm (Membership No. 28341, COP No. 21538) Mumbai based firm. The founder of the firm Mr. Nishant Bajaj possesses more than 14 years of experience in Practice and his area of expertise lies in the field of legal and procedural compliances of various Acts applicable to Corporate like Companies Act 2013, SEBI and FEMA.
4.	Disclosure of relationships between Directors (in case of appointment of a Director)	Not Applicable





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## Statement of Audited Financial Results for the Quarter and Year ended 31st March, 2024

Sr. No.	Particulars	Quarter Ended			Rs. In Lakh	
		31-Mar-2024	31-Dec-2023	31-Mar-2023	Year ended 31-Mar-2024	Year ended 31-Mar-2023
		(Audited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
1	<b>Income</b>					
a	Revenue from Operations	-	-	-	-	-
b	Other Income	22.97	6.27	15.48	29.66	18.01
	<b>Total Income</b>	<b>22.97</b>	<b>6.27</b>	<b>15.48</b>	<b>29.66</b>	<b>18.01</b>
2	<b>Expenses</b>					
a	Cost of Land	-	-	-	977.78	2,768.66
b	Cost of Material and Services Consumed	512.65	266.38	213.26	1,154.47	359.10
c	Purchase of stock in trade	-	-	-	-	-
d	Changes in inventory of finished goods, stock in trade and WIP	-512.65	-266.38	-213.26	-2,132.25	-3,127.76
e	Employee Benefit Expenses	4.02	4.65	3.27	17.97	18.64
f	Finance Costs	-	-	-	-	-
g	Depreciation and Amortization Expense	0.09	0.04	0.02	0.19	0.02
h	Other Expenses	18.51	11.14	6.10	63.11	39.61
	<b>Total Expense</b>	<b>22.62</b>	<b>15.83</b>	<b>9.39</b>	<b>81.27</b>	<b>58.26</b>
3	<b>Profit(Loss) before exceptional items and tax</b>	<b>0.35</b>	<b>(9.56)</b>	<b>6.09</b>	<b>(51.61)</b>	<b>(40.25)</b>
4	Exceptional items	-	-	-	-	-
5	<b>Profit(Loss) Before Tax</b>	<b>0.35</b>	<b>(9.56)</b>	<b>6.09</b>	<b>(51.61)</b>	<b>(40.25)</b>
6	<b>Tax Expense:</b>					
	Current Tax	-	-	-	-	-
	Deferred Tax Assets( created)Reversed	13.51	-	10.04	13.51	10.04
	<b>Total Tax Expenses</b>	<b>13.51</b>	<b>0.00</b>	<b>10.04</b>	<b>13.51</b>	<b>10.04</b>
7	<b>Profit/(Loss) for the period from continuing operations (A)</b>	<b>13.87</b>	<b>(9.56)</b>	<b>16.13</b>	<b>(38.10)</b>	<b>(30.21)</b>
a	Profit/(loss) from discontinued operations	-	-	-	-	-
b	Tax expense of discontinued operations	-	-	-	-	-
c	Profit/(loss) from discontinued operations (after tax)	-	-	-	-	-
8	<b>Profit or loss for the period</b>	<b>13.87</b>	<b>(9.56)</b>	<b>16.13</b>	<b>(38.10)</b>	<b>(30.21)</b>
9	<b>Other Comprehensive Income</b>					
a.	Items that will not be reclassified to profit or loss					
a)	Equity Instruments through other comprehensive income	-	-	-	-	-
	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	sub total	0.00	0.00	0.00	0.00	0.00
b.	Items that will be reclassified to profit or loss					
	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
10	<b>Total Comprehensive (Loss) for the year</b>	<b>13.87</b>	<b>(9.56)</b>	<b>16.13</b>	<b>(38.10)</b>	<b>(30.21)</b>
11	Paid-up Equity share Capital ( Face Value of the share is Rs.10/- each)	2190.27	1619.13	826.08	2190.27	826.08
12	<b>Earnings/(Loss) per Share - (Face value of ` 10 each)</b>					
	Basic (In Rs')	0.01	(0.01)	0.26	(0.27)	(0.78)
	Diluted(In Rs)	0.01	(0.01)	0.26	(0.23)	(0.78)



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## Notes:

- 1 The above financial results have been reviewed by the Audit Committee before being approved by the Board of Directors at their meeting held on 22th May, 2024. The Statutory Auditors have reviewed the above financial result for the quarter and Year ended on 31st Mar,2024
- 2 These Results have been prepared on the basis of Audited standalone financial Statements, which are prepared in accordance with the Indian Accounting Standards(Ind-AS) as prescribed under section 133 of The Companies Act, 2013 and notified by the Ministry of Corporate Affairs under the The Companies(Indian Accounting Standards) Rules, 2015(as amended).
- 3 The above Audited financial results will be available on the Company's website : [www.yogiltd.com](http://www.yogiltd.com)
- 4 The company is mainly dealing in Real Estate and Construction and it is the only reportable segment as per Accounting standard on segment Reporting "INDAS 108" issued by ICAI.
- 5 Out of the 13808687 Warrants allotted in terms of EGM resolution Dated 24-01-2024, 5711396 warrants have been exercised by allottees. The Company has applied for the listing of the 50,08,711 shares resulting from the conversion of warrants on 14/03/2024 and 7,02,685 Shares resulting from the conversion of warrants on 20/03/2024 , remaining 8097291 warrants are pending to be exercised.
- 6 The figures for the corresponding period/ previous year have been rearranged and regrouped wherever necessary.

Place: Mumbai  
Date: 22th May 2024

For Yogi Limited  
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Ghanshyam Nanjibhai Patel  
DIN: 06647250  
Managing Director





**Yogi Limited**  
**(Formerly Known as Parsharti Investment Limited)**  
**Unaudited Balance Sheet as at March 31, 2024**

Rs. In Lakh

Particulars	As at March 31, 2024	As at March 31, 2023
<b>Assets</b>		
<b>Non-Current assets</b>		
a)Property, Plant and Equipment	1.60	0.24
b) Financial Assets		
i. Investments	-	-
ii. Trade receivables	-	-
iii. Loans		
- To related parties	1,200.00	293.91
c)Deferred tax assets (net)	30.53	17.02
d)Non-Current Tax Assets- Mat entitlement		0
e)Other Non-Current Assets	582.78	42.00
<b>Total Non-Current Assets</b>	<b>1,814.91</b>	<b>353.17</b>
<b>Current assets</b>		
a) Inventories	5,260.01	3,127.76
b) Financial Assets		
(i) Investments	176.80	-
(ii) Trade Receivables	-	-
(iii) Loans	100.00	
(iv) Cash and Cash Equivalents	36.79	4.43
(v) Bank balance other than cash and cash equivalents	-	-
c)Current Tax Assets(IT and GST)	2.24	1.74
d)Other Current Assets	12.34	1.29
<b>Total Current Assets</b>	<b>5,588.18</b>	<b>3135.23</b>
<b>Total Assets</b>	<b>7,403.09</b>	<b>3488.40</b>
<b>Equity and Liabilities</b>		
<b>Equity</b>		
a)Equity Share Capital	2,190.27	826.08
b)Other Equity	2,823.16	586.96
C)Money Received agaisnt Share warrants	566.81	318.53
<b>Total Equity</b>	<b>5,580.24</b>	<b>1731.57</b>
<b>Non-Current Liabilities</b>		
<b>a)Financial Liabilities</b>		
(i) Borrowings	1,505.88	-
(ii) Trade payables	-	-
<b>Total Non-Current Liabilities</b>	<b>1,505.88</b>	<b>0.00</b>
<b>Current Liabilities</b>		
<b>a)Financial Liabilities</b>		
(i) Borrowings	258.19	1,695.57
(ii) Trade and Other Payables		
a) total outstanding due to MSME	10.87	49.65
b) total outstanding due to other than MSME	38.46	6.64
b) Provisions	-	-
c)Current Liabilities		
i) Payable for Expenses	6.08	2.88
ii) Statutory Liabilities	3.37	2.09
<b>Total Current Liabilities</b>	<b>316.97</b>	<b>1756.83</b>
<b>Total Liabilities</b>	<b>1,822.85</b>	<b>1756.83</b>
<b>Total Equity And Liabilities</b>	<b>7,403.09</b>	<b>3488.40</b>





**Yogi Limited**  
**Statement of Cash Flows For the for the Year ended March 31, 2024**

Particulars	Rs. In Lakh	
	As at 31- March- 2024	As at 31- March- 2023
<b>A. Cash Flow From Operating Activities</b>		
Profit before tax	-38.11	-30.22
Adjustments For:		
Deferred Tax Reversal	-13.51	-10.04
Other Comprehensive Income	-	-
<b>Cash Generated From Operation Before Working Capital Changes</b>	<b>-51.61</b>	<b>-40.26</b>
Depreciation and Amortisation Expenses	-0.19	-0.02
Finance Income	29.66	18.01
Income From Dividend	-	-
<b>Operating (Loss) Before Working Capital Changes</b>	<b>-81.08</b>	<b>-58.24</b>
Movements in Working Capital :		
Decrease(Increase) in Inventories	-2,132.25	-3,127.76
Decrease / (Increase) in Investment	-176.80	
Decrease / (Increase) in Trade Receivables	-	-
Decrease(Increase) in Other Financial Assets	-	-
Other current Assets	-11.54	1.78
(Increase) in Other Assets	-542.34	-0.26
Increase in Trade Payables	-6.95	56.26
Increase in Other Financial Liabilities	4.48	3.47
Increase in Provision		
<b>Cash Generated (used) in operations</b>	<b>-2,946.48</b>	<b>-3124.75</b>
Direct Taxes Paid (Net of Refunds)	-	-
<b>Net Cash Outflow From Operating Activities</b>	<b>-2,946.48</b>	<b>-3124.75</b>
<b>B. Cash Flows From Investing Activities</b>		
Payment for Land Development	-	-22.00
Proceeds from Sale of Investment	-	-
Loss on sale of Investment Through OCI	-	-
Non Current Investment- Loan to Related Party	-906.08	-293.92
Current - Loan to Other Party	-100.00	-
Income from dividend	-	-
<b>Net Cash (Outflow) from Investing Activities</b>	<b>-1006.08</b>	<b>-315.92</b>
<b>C. Cash Flows From Financing Activities</b>		
Proceeds from Issuance of Share Capital	1364.19	490.35
Share Application Money Pending Allotment	248.28	318.53
Premium on Shares Issued	2274.30	735.53
Proceeds from Long-Term Borrowing	1505.88	1695.57
Interest Received	29.66	18.01
Repayment of Long-Term Borrowings	-1437.37	-
<b>Net Cash Inflow from Financing Activities</b>	<b>3,984.94</b>	<b>3,257.99</b>
<b>D. Net Increase in Cash &amp; Cash Equivalents (A + B + C)</b>	<b>32.36</b>	<b>-182.68</b>
<b>E. Cash &amp; Cash Equivalents at the beginning of the year / period</b>	<b>4.43</b>	<b>187.11</b>
<b>F. Cash &amp; Cash Equivalents at the end of the year / period</b>	<b>36.79</b>	<b>4.43</b>
<b>Component of Cash and Cash Equivalents</b>		
Cash on hand		
Balances with Scheduled Bank	23.92	1.47
- On Current Accounts	12.87	2.96
- Deposits with original maturity of less than three months	-	-
<b>Cash and Cash Equivalents at the end of the year / period</b>	<b>36.79</b>	<b>4.43</b>







# B K G & Associates

## Chartered Accountants

1/12, Ramesh Bhavan, 89, Tamba Kanta, Mumbai-400003  
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### **Independent Auditor's Report on Audit of Standalone Statement of Quarterly and Annual Financial Results of YOGI LIMITED pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

#### **TO THE BOARD OF DIRECTORS OF YOGI LIMITED**

#### **Opinion**

We have audited the accompanying Statement of standalone financial results of **YOGI LIMITED** (hereinafter referred to as "the Company") for the quarter and year ended March 31, 2024 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Standalone Financial Statement and Result for the year and quarter ended March 31, 2024:

- a. is presented in accordance with the requirements of Regulations 33 of Listing Regulations; and
- b. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the net loss and total comprehensive income and other financial information of the Company for the quarter and year ended.

#### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company 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 standalone financial statements for the quarter and year ended March 31, 2024 under the provisions of the Act and the Rules thereunder, 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.



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### **Management's and Board of Director's Responsibility for the Standalone Financial Results**

The Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with the Regulation. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the 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 the Statement.

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 Statement, whether due to fraud or error, design and perform audit procedures responsive to those





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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 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 management.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Director's 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 financial results 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 Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the Company to express an opinion on the Standalone Financial Results.

Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Results 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 misstatements in the Standalone Financial Results.



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+919322236105,022-23446761

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We communicate with those charged with governance 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.

### Other Matters

- a. The Statement includes the results for the quarter ended March 31, 2024 being the balancing figure between the audited standalone figures in respect of the full financial year ended on March 31, 2024 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Our opinion is not qualified/modified in respect of these matters.

**For B K G & Associates**  
Chartered Accountants  
**FRN: 114852W**

AKSHIT  
ARUNKUMAR JAIN

Digitally signed by AKSHIT  
ARUNKUMAR JAIN  
Date: 2024.05.22 14:51:53  
+05'30'

**(Akshit Jain)**

Partner

**Membership Number: 170822**

**UDIN: 24170822BKFUDL7896**

Date: May 22, 2024

Place: Mumbai



# YOGI LIMITED

Created. Crafted. Perfected.  
(Formerly Known as Parsharti Investment Ltd.)

B/404, The Capital, G-Block, Bandra Kurla Complex, Behind ICICI Bank, Bandra (East), Mumbai - 400 051.  
Tel.: 022-49428888 | E-mail: info@yogiltd.com | CIN : L93000MH1992PLC069958

To,

**BSE Limited**

Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai- 400001

**Scrip code- 532359**

**Subject: Declaration under Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 and SEBI Circular No. CR/CFD/CMD/56/2016 dated May 27, 2016.**

## Declaration

In compliance with the provisions of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 and SEBI Circular No. CR/CFD/CMD/56/2016 dated May 27, 2016, the Company hereby declares that M/s. B.K.G. & Associates, Chartered Accountants, (Firm Registration Number: 114852W), the Statutory Auditors of the Company have issued Audit Report with unmodified opinion on Audited Financial Result of the Company for the financial year ended 31<sup>st</sup> March, 2024.

Kindly take the same on record.

Thanking you

**FOR YOGI LIMITED**

**(Ghanshyambhai Nanjibhai Patel)**

**Managing Director**

**DIN: 06647250**

**Date: 22<sup>nd</sup> May, 2024**

**Place: Mumbai**