



**YOGI LIMITED**

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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 : L70100MH1992PLC069958

To,

**BSE Limited**

Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai- 400001

**Scrip code- 511702**

**Subject: Outcome of Board Meeting**

**Ref: Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir/ Madam,

This is to inform you that the Board of Directors at their meeting held today viz., 31<sup>st</sup> January, 2025 has inter-alia approved:

1. Unaudited Financial Results for the third quarter ended 31<sup>st</sup> December, 2024
2. Incorporation of Wholly owned Subsidiary Company under the name of "**Yogi Corporation Private Limited**" or any name as may be approve by the Registrar of Companies.

Please find enclosed a copy of the un-audited financial results of the Company as per Indian Accounting Standards (IND AS) for the third quarter ended 31<sup>st</sup> December, 2024 along with Limited review Report thereon as per the prescribed format pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The unaudited Financial Results for the Third quarter ended 31<sup>st</sup> December, 2024 along with Limited Review Report will be made available on the Company's website [www.yogiltd.com](http://www.yogiltd.com)

The meeting commenced at 12:30 p.m. and concluded at 3:15 p.m.

**FOR YOGI LIMITED**



**(Ghanshyam Nanjibhai Patel)**

**Managing Director**

**DIN: 0664725**

**Date: 31<sup>st</sup> January, 2025**

**Place: Mumbai**



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## Statement of Unaudited Financial Results for the Quarter and Nine Month ended 31th Dec, 2024

Rs. In Lakh

Sr. No.	Particulars	Quarter Ended			Nine Month Ended		Year Ended
		31-Dec-2024	31-Dec-2023	30-Sep-2024	31-Dec-2024	31-Dec-2023	31-Mar-2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	<b>Income</b>						
a	Revenue from Operations	-	-	-	-	-	-
b	Other Income	25.58	6.27	7.47	38.60	6.69	29.66
	<b>Total Income</b>	<b>25.58</b>	<b>6.27</b>	<b>7.47</b>	<b>38.60</b>	<b>6.69</b>	<b>29.66</b>
2	<b>Expenses</b>						
a	Cost of Land	-	-	-	-	977.78	977.78
b	Cost of Material and Services Consumed	222.70	266.38	317.39	700.44	641.81	1,154.47
c	Purchase of stock in trade	10,995.01	-	-	10,995.01	-	-
d	Changes in inventory of finished goods, stock in trade and WIP	-11,217.70	-266.38	-317.39	-11,695.44	-1,619.59	-2,132.25
e	Employee Benefit Expenses	6.79	4.65	6.54	19.87	13.95	17.97
f	Finance Costs	-	-	-	-	-	-
g	Depreciation and Amortization Expense	0.54	0.04	0.54	1.63	0.10	0.19
h	Other Expenses	34.87	11.14	10.19	59.39	44.60	63.11
	<b>Total Expense</b>	<b>42.21</b>	<b>15.83</b>	<b>17.27</b>	<b>80.90</b>	<b>58.65</b>	<b>81.27</b>
3	<b>Profit(Loss) before exceptional items and tax</b>	<b>(16.63)</b>	<b>(9.56)</b>	<b>(9.80)</b>	<b>(42.30)</b>	<b>(51.96)</b>	<b>(51.61)</b>
4	Exceptional items	-	-	-	-	-	-
5	<b>Profit(Loss) Before Tax</b>	<b>(16.63)</b>	<b>(9.56)</b>	<b>(9.80)</b>	<b>(42.30)</b>	<b>(51.96)</b>	<b>(51.61)</b>
6	<b>Tax Expense:</b>						
	Current Tax	-	-	-	-	-	13.51
	Deferred Tax Assets( created)Reversed	0.00	0.00	0.00	0.00	0.00	13.51
	<b>Total Tax Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13.51</b>
7	<b>Profit/(Loss) for the period from continuing operations (A)</b>	<b>(16.63)</b>	<b>(9.56)</b>	<b>(9.80)</b>	<b>(42.30)</b>	<b>(51.96)</b>	<b>(38.10)</b>
a	Profit/(loss) from discontinued operations	-	-	-	0	-	-
b	Tax expense of discontinued operations	-	-	-	-	-	-
c	Profit/(loss) from discontinued operations (after tax)	-	-	-	-	-	-
8	<b>Profit or loss for the period</b>	<b>(16.63)</b>	<b>(9.56)</b>	<b>(9.80)</b>	<b>(42.30)</b>	<b>(51.96)</b>	<b>(38.10)</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	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	0.00
10	<b>Total Comprehensive (Loss) for the year</b>	<b>(16.63)</b>	<b>(9.56)</b>	<b>(9.80)</b>	<b>(42.30)</b>	<b>(51.96)</b>	<b>(38.10)</b>
11	Paid-up Equity share Capital ( Face Value of the share is Rs.10/- each)	3000.00	1619.13	3000.00	3000.00	1619.13	2190.27
12	<b>Earnings/(Loss) per Share - (Face value of ` 10 each)</b>						
	Basic (In Rs`)	(0.06)	(0.01)	(0.06)	(0.06)	(0.96)	(0.27)
	Diluted(In Rs)	(0.06)	(0.01)	(0.06)	(0.06)	(0.96)	(0.23)



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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 31st January, 2025. The Statutory Auditors have performed a limited review on the above financial result for the quarter and Nine Month ended on 31st December, 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
- 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 1,38,08,687 Warrants allotted in terms of EGM resolution Dated 24-01-2024, 57,11,396 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 80,97,291 Shares resulting from the conversion of warrants on 10/09/2024.
- 6 The figures for the corresponding period/ previous year have been rearranged and regrouped wherever necessary.

Place: Mumbai

Date: 31st January 2025

For Yogi Limited  
(Formerly Known as Parsharti Investment Limited)

  
Ghanshyam Nanjibhai Patel  
DIN: 06647250  
Managing Director



**Independent Auditor's Limited Review Report on Standalone Unaudited Financial Results of the Yogi Limited (Formerly known as Parsharti Investment Limited) (the 'Company') Limited for the Quarter ended, December 31, 2024, Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

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

1. We have reviewed the accompanying Statement of unaudited standalone financial results of Yogi Limited (Formerly known as Parsharti Investment Limited) (the 'Company') for the Quarter ended, December 31, 2024 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("Listing Regulations").
2. This Statement, which is the responsibility of the Company's management and approved by the 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, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulation. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (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. Based on our review conducted and procedures performed 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 Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For B.K.G & Associates  
Chartered Accountants

ERN: 114852W



*Ashutosh Jain*  
(Ashutosh Arunkumar Jain)  
Partner

Membership No.170822  
UDIN: 25170822BMJAXR8120

Place: Mumbai  
Date: 31<sup>st</sup> January, 2025