YOGI LIMITED
Created. Crafted. Perfected.
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

<u>Subject: Integrated Filing (Financial) for the quarter and nine-months ended 31st December, 2024.</u>

Dear Sir/ Madam,

In accordance with amendments to the SEBI (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2024 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD2/CIR/P/2024/185 dated 31st December, 2024, BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated 2nd January, 2025, the Integrated Filing (Financial) for the third quarter and nine-months ended 31st December, 2024 is enclosed herewith.

FOR YOGI LIMITED

GHANSHYAM NANJIBHAI PATEL

Digitally signed by GHANSHYAM NANJIBHAI PATEL
Date: 2025.02.12 15:41:19 +05'30'

YOGI LTD MUMBAI

(Ghanshyam Nanjibhai Patel)

Managing Director

DIN: 0664725

Date: 12th February, 2025

Place: Mumbai

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Integrated Filing (Financial) for third quarter and nine months ended 31st December, 2024

A. Unaudited Financial Results (Standalone and Consolidated) for Q3 and 9M ended December 31, 2024 - **Enclosed**

B. Statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc.: **marked as Annexure A**

C. Disclosure of outstanding default on loans and debt securities: **No default as at 31st December, 2024.**

D. Disclosure of related party transactions (applicable only for half-yearly filings i.e. 2nd and 4th quarter): **Not applicable for quarter ended 31st December, 2024.**

E. Statement on impact of audit qualifications (for audit report with modified opinion) submitted along with annual audited financial results (standalone and consolidated separately) (applicable only for annual filing i.e. 4th quarter): **Not applicable for quarter ended 31st December, 2024.**

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Annexure A

STATEMENT OF DEVIATION/VARIATION IN UTILISATION OF FUND RAISED

(Pursuant to Regulation 32(1) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

Name of listed entity:	**Yogi Limited**
Mode of Fund Raising	Preferential Issue
Date of Raising Funds	27th December, 2024
Amount Raised	The company had allotted 1,50,00,000 warrants convertible on receipt of Rs. 12,00,00,000/-
Report filed for Quarter ended	31st December, 2024
Monitoring Agency	Not applicable
Monitoring Agency Name, if applicable	Not applicable
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Not applicable
If Yes, Date of shareholder Approval	Not applicable
Explanation for the Deviation / Variation	Not applicable
Comments of the Audit Committee after review	NIL
Comments of the auditors, if any	NIL

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Object for which funds have been raised and where there has been a deviation, in the following table

Original Object	Modified Object, if any	Original Allocation (INR)	Modified allocation, if any	Funds Utilised (INR)	Amount of Deviation/ Variation for the quarter according to applicable object	Remarks, if any
The Company is in the process of improving market share and enhancing shareholders' value, implementation of these would require infusion of additional funds in the Company. Further to strengthen the financial position, to meet working capital requirements & to augment the financial resources of the Company the management has proposed the preferential issue of convertible warrants.	N.A	12,00,00,000	N.A	72,61,144	NIL	N.A

Deviation or variation could mean:

(a) Deviation in the objects or purposes for which the funds have been raised or

(b) Deviation in the amount of funds actually utilized as against what was originally disclosed or

(c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc

FOR YOGI LIMITED

GHANSHYAM NANJIBHAI PATEL Digitally signed by GHANSHYAM NANJIBHAI PATEL Date: 2025.02.12 15:42:05 +05'30'

YOGI LTD MUMBAI

(Ghanshyam Nanjibhai Patel)

Managing Director

DIN: 0664725

Date: 12th February, 2025

Place: Mumbai

YOGI LIMITED

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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	**Income**						
a	Revenue from Operations	-	-	-	-	-	-
b	Other Income	25.58	6.27	7.47	38.60	6.69	29.66
	Total Income	25.58	6.27	7.47	38.60	6.69	29.66
2	**Expenses**						
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
	Total Expense	42.21	15.83	17.27	80.90	58.65	81.27
3	**Profit(Loss) before exceptional items and tax**	(16.63)	(9.56)	(9.80)	(42.30)	(51.96)	(51.61)
4	Exceptional items		-				-
5	**Profit(Loss) Before Tax**	(16.63)	(9.56)	(9.80)	(42.30)	(51.96)	(51.61)
6	**Tax Expense:**						
	Current Tax	-	-	-	-	-	-
	Deferred Tax Assets(created)Reversed	-	-	-	-	-	13.51
	Total Tax Expenses	0.00	0.00	0.00	0.00	0.00	13.51
7	**Profit/(Loss) for the period from continuing operations (A)**	(16.63)	(9.56)	(9.80)	(42.30)	(51.96)	(38.10)
a	Profit/(loss) from discontinued operations		-		0	-	-
b	Tax expense of discontinued operations						-
c	Profit/(loss) from discontinued operations (after tax)						-
8	**Profit or loss for the period**	(16.63)	(9.56)	(9.80)	(42.30)	(51.96)	(38.10)
9	**Other Comprehensive Income**						
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 (B)	0.00	0.00	0.00	0.00	0.00	0.00
10	**Total Comprehensive (Loss) for the year**	(16.63)	(9.56)	(9.80)	(42.30)	(51.96)	(38.10)
					0		
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	**Earnings/(Loss) per Share - (Face value of ` 10 each)**						
	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)

YOGI LTD MUMBAI

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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

YOGI LTD MUMBAI

B K G & Associates
Chartered Accountants

INDIA 1/12, Ramesh Bhavan, 89, Tamba Kanta, Mumbai-400 003; +919322236105, 022-23446761

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
FRN: 114852W

B.K.G. & Associates MUMBAI M. No. 170822 Chartered Accountants

Akshit Sakaria

(Akshit Arunkumar Jain)
Partner

Membership No.170822
UDIN: 25170822BMJAXR8120

Place: Mumbai
Date: 31st January, 2025