



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 - 400 001

Scrip code: 511702

Subject: Outcome of Board Meeting

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

Dear Sir/Madam,

Pursuant to Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we wish to inform you that the Board of Directors of the Company at its meeting held today i.e., 08th May, 2025, has inter alia considered and approved the following matters:

1. Approval of Audited Financial Results:

Audited Financial Results (Standalone and Consolidated) of the Company for the fourth quarter and financial year ended 31st March, 2025, together with all the notes annexed thereto along with the Auditor Report (Standalone and Consolidated) for the quarter and the year ended 31st March, 2024 prepared in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, is attached herewith.

2. Optionally Convertible Debentures Subscription Agreement:

The Board of Directors of the Company, at its meeting held on 19th February, 2025, has approved the draft Optionally Convertible Debentures Subscription Agreement to be entered into between M/s. Farewell Real Estates Private Limited and the company for the subscription of up to 5,000 Optionally Convertible Debentures (OCDs) of face value Rs. 1,00,000/- each, aggregating to Rs. 50,00,00,000/- (Rupees Fifty Crores only), in one or more tranches.

Further, the Board has noted that the said investment has already been approved by the members of the Company through Postal Ballot dated 04th April, 2025, and has authorised Mr. Ghanshyambhai Nanjibhai Patel, Managing Director, to sign and execute the agreement and take all necessary steps in this regard.



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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 (Standalone and Consolidated) for the quarter and year ended 31st March, 2025.

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 01:00 p.m. and concluded at 03:30 p.m.

Kindly take the same on record.

FOR YOGI LIMITED

GHANSHYA
M NANJIBHAI
PATEL

Digitally signed by
GHANSHYAM
NANJIBHAI PATEL
Date: 2025.05.08
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(Ghanshyam Nanjibhai Patel)

Managing Director

DIN: 0664725

Date: 08th May, 2025

Place: Mumbai



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Tel.: 022-49428888 | E-mail: info@yogiltd.com | CIN : L70100MH1992PLC069958

To,

BSE Limited

Phiroze Jeejeebhoy Towers,

Dalal Street, Mumbai- 400001

Scrip code- 511702

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 (Standalone & Consolidated) with unmodified opinion on Audited Financial Result of the Company for the financial year ended 31st March, 2025.

Kindly take the same on record.

Thanking you

FOR YOGI LIMITED

GHANSHYAM

NANJIBHAI PATEL

Digitally signed by
GHANSHYAM NANJIBHAI
PATEL
Date: 2025.05.08 15:35:39
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(Ghanshyambhai Nanjibhai Patel)

Managing Director

DIN: 06647250

Date: 08th May, 2025

Place: Mumbai





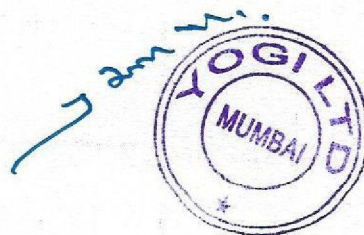
YOGI LIMITED

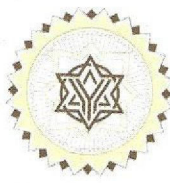
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Standalone Statement of Audited Financial Results for the Quarter and Year ended 31st March, 2025

Sr. No.	Particulars	Quarter Ended			Rs. In Lakh	
		31-Mar-2025	31-Dec-2024	31-Mar-2024	Year Ended 31-Mar-2025	Year Ended 31-Mar-2024
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Income					
a	Revenue from Operations	11,107.20	-	-	11,107.20	-
b	Other Income	156.16	25.58	22.97	194.76	29.66
	Total Income	11263.36	25.58	22.97	11301.96	29.66
2	Expenses					
a	Cost of Land	-	-	-	-	977.78
b	Cost of Material and Services Consumed	621.95	222.70	512.65	1,322.39	1,154.47
c	Purchase of stock in trade	21,629.73	10,995.01	-	32,624.74	-
d	Changes in inventory of finished goods, stock in trade and WIP	-11,256.67	-11,217.70	-512.65	-22,952.12	-2,132.25
e	Employee Benefit Expenses	5.81	6.79	4.02	25.68	17.97
f	Finance Costs	-	-	-	-	-
g	Depreciation and Amortization Expense	0.54	0.54	0.09	2.17	0.19
h	Other Expenses	18.58	34.87	18.51	77.97	63.11
	Total Expense	11019.94	42.21	22.62	11100.84	81.27
3	Profit(Loss) before exceptional items and tax	243.42	(16.63)	0.35	201.12	(51.61)
4	Exceptional items	-	-	-	-	-
5	Profit(Loss) Before Tax	243.42	(16.63)	0.35	201.12	(51.61)
6	Tax Expense:					
	Current Tax	29.92	-	-	29.92	-
	Deferred Tax Assets(created)Reversed	25.22	-	13.51	25.22	13.51
	Total Tax Expenses	55.14	0.00	13.51	55.14	13.51
7	Profit/(Loss) for the period from continuing operations (A)	188.28	(16.63)	13.87	145.98	(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	188.28	(16.63)	13.87	145.98	(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
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	Total Comprehensive (Loss) for the year	188.28	(16.63)	13.87	145.98	(38.10)
11	Paid-up Equity share Capital (Face Value of the share is Rs.10/- each)	4096.00	3000.00	2190.27	4096.00	2190.27
12	Earnings/(Loss) per Share - (Face value of ` 10 each)					
	Basic (in Rs')	0.71	(0.06)	0.01	0.55	(0.27)
	Diluted(in Rs)	0.68	(0.06)	0.01	0.53	(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 8th May, 2025. The Statutory Auditors have performed a limited review on the above financial result for the quarter and Year ended on 31st March, 2025.
- 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 (a) 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.
(b) Out of the 1,50,00,000 Warrants allotted in terms of EGM resolution Dated 24-10-2024, 1,31,60,000 warrants have been exercised by allottees. The Company has applied for the listing of the 1,09,60,000 shares resulting from the conversion of warrants on 27/03/2025 and 22,00,000 Shares resulting from the conversion of warrants on 07/04/2025, remaining 18,40,000 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: 08th May 2025

For Yogi Limited

(Formerly Known as Parsharti Investment Limited)


Ghanshyam Nanjibhai Patel

DIN: 06647250

Managing Director



Yogi Limited
Standalone Balance Sheet as at March 31, 2025

Particulars	Rs. In Lakh	
	As at March 31, 2025	As at March 31, 2024
Assets		
Non-Current assets		
a) Property, Plant and Equipment	11.58	1.60
b) Financial Assets		
i. Investments	10.00	-
ii. Trade receivables	-	-
iii. Loans		
- To related parties	408.23	1,200.00
c) Deferred tax assets (net)	5.30	30.53
d) Non-Current Tax Assets- Mat entitlement	-	-
e) Other Non-Current Assets	603.18	582.78
Total Non-Current Assets	1038.29	1814.91
Current assets		
a) Inventories	28,212.12	5,260.01
b) Financial Assets		
(i) Investments	515.44	176.80
(ii) Trade Receivables	13,095.44	-
(iii) Loans	-	100.00
(iv) Cash and Cash Equivalents	26.25	36.79
(v) Bank balance other than cash and cash equivalents	-	-
c) Current Tax Assets (IT and GST)	5,904.91	2.24
d) Other Current Assets	70.61	12.33
Total Current Assets	47,824.77	5588.18
Total Assets	48,863.06	7403.09
Equity and Liabilities		
Equity		
a) Equity Share Capital	4,096.00	2,190.27
b) Other Equity	6,837.85	2,823.16
c) Money Received against Share warrants	323.20	566.81
Total Equity	11,257.05	5580.24
Non-Current Liabilities		
a) Financial Liabilities		
(i) Borrowings	1,513.41	1,505.88
(ii) Trade payables	-	-
Total Non-Current Liabilities	1,513.41	1505.88
Current Liabilities		
a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade and Other Payables	909.50	258.19
a) total outstanding due to MSME	-	-
b) total outstanding due to other than MSME	-	10.87
(iii) Other Financial Liabilities	31,406.87	38.46
b) Provisions	1,714.63	-
c) Current Liabilities	-	-
i) Payable for Expenses	-	-
ii) Statutory Liabilities	5.68	6.08
Total Current Liabilities	2,055.92	3.37
Total Liabilities	36,092.60	316.97
Total Equity And Liabilities	37,606.01	1822.85
	48,863.06	7403.09



Yogi Limited
Standalone Statement of Cash Flows For the for the Quarter ended March 31, 2025

Particulars	Rs. In Lakh	
	As at 31- March- 2025	As at 31- March- 2024
A. Cash Flow From Operating Activities		
Profit before tax		
Adjustments For:	145.98	-38.10
Deferred Tax Reversal		
Other Comprehensive Income	25.22	-13.51
Cash Generated From Operation Before Working Capital Changes	-	-
Depreciation and Amortisation Expenses	171.20	-51.61
Finance Income	-2.17	-0.19
Operating (Loss) Before Working Capital Changes	194.76	29.66
Movements in Working Capital :	-21.39	-81.08
Decrease(Increase) in Inventories		
Decrease / (Increase) in Investment	-22,952.12	-2,132.25
Decrease / (Increase) in Trade Receivables	-338.63	-176.80
Decrease(Increase) in Other Financial Assets	-13,095.44	-
Other current Assets	-	-
(Increase) in Other Assets	-5,960.95	-11.54
Increase in Trade Payables	-	-
Increase in Other Financial Liabilities	31,357.54	-6.95
Increase in Other Liabilities	2,052.15	4.48
Increase in Provision	1714.63	
Cash Generated (used) in operations		
Direct Taxes Paid (Net of Refunds)	-7,244.21	-2404.15
	-	-
Net Cash Outflow From Operating Activities	-7,244.21	-2404.15
B. Cash Flows From Investing Activities		
Payment for Land Development		
Proceeds from Sale of Investment	-20.39	-543.89
Loss on sale of Investment Through OCI	-10.00	-
Proceeds from sale of fixed assets (Purchase of PPE)	-	-
Current - Loan to Other Party	-12.15	1.56
Income from dividend	100.00	-100.00
	-	-
Net Cash (Outflow) from Investing Activities	57.46	-642.34
C. Cash Flows From Financing Activities		
Non Current - Loan to Related Party		
Proceeds from Issuance of Share Capital	791.77	-906.08
Share Application Money Pending Allotment	1905.73	1364.19
Premium on Shares Issued	-243.61	248.28
Proceeds from Long-Term Borrowing	3868.71	2274.30
Interest Received	7.54	1505.88
Repayment of Long-Term Borrowings	194.76	29.66
Net Cash Inflow from Financing Activities	651.30	-1437.37
D. Net Increase in Cash & Cash Equivalents (A + B + C)	7,176.20	3,078.84
	-10.54	32.36
E. Cash & Cash Equivalents at the beginning of the year / period		
F. Cash & Cash Equivalents at the end of the year / period	36.79	4.43
	26.25	36.79
Component of Cash and Cash Equivalents		
Cash on hand		
Balances with Scheduled Bank	25.70	23.92
- On Current Accounts	0.55	
- Deposits with original maturity of less than three months	-	12.87
Cash and Cash Equivalents at the end of the year / period	-	-
	26.25	36.79





B K G & Associates
Chartered Accountants

1/12, Ramesh Bhavan, 89, Tamba Kanta, Mumbai-400003 +919322236105, 022-23446761

Independent Auditor's Report on Audited Standalone Quarterly Financial Results and Year to date Results of Yogi Limited for the Year Ended 31st March 2025, 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

Report on the audit of the Standalone Financial Results

Opinion and Conclusion

We have audited the quarterly standalone financial results of Yogi Limited (hereinafter referred to as the "Company") for the quarter ended 31st March, 2025 and year to date results for the period from 1st April, 2024 to 31st March, 2025, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (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 aforesaid quarterly financial results as well as the year to date results:

- a) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, in this regard; and
- b) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India, of the net Profit and other comprehensive income/loss and other financial information for the quarter ended 31st March, 2025 as well as the year to date results for the period from 1st April, 2024 to 31st March, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in Auditor's Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Financial Statements under the provisions of the Act and the Rules there under, 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 obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's and Board of Director's Responsibilities for the Standalone Financial Results

This quarterly financial results as well as the year to date Standalone Financial Results which is the responsibility of Management and approved by the Board of Directors, has been prepared on the basis of the interim 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 recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' 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 Regulation 33 of the Listing Regulations. 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



B K G & Associates

Chartered Accountants

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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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are 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 Standalone Financial Results for the year ended March 31st 2025 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 this Standalone Financial Results.

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 Annual Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those 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 Companies Act, 2013 we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to standalone financial statements in place and the effectiveness of such internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the Company to express an opinion on the financial results. We are responsible for the direction, supervision, and performance of the audit of financial information of such entities included in the financial results of which we are the independent auditors. . We remain solely responsible for our audit opinion. Our responsibilities in this regard are further described in para of the section titled "Other Matters" in this audit report.

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



B K G & Associates
Chartered Accountants

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- Conclude on the appropriateness of the Board of Directors' 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 ability of the Company 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 Statement 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 Annual Standalone Financial Results, including the disclosures, and whether the Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

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.

We also performed procedures in accordance with the circular No. CIR/CFD/CMDI/44/2019 issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matter

The Statement includes the results for the Quarter ended 31st March, 2025 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year.

Our opinion on the statement is not modified in respect of this matter.

For BKG & ASSOCIATES

Chartered Accountants

ERN: 114852W

Arun Kumar Jain

(Arun Kumar Jain)

Partner

M. No.: 170822

UDIN: 25170822BMJAXW6135

Date: 8th May 2025

Place: Mumbai





YOGI LIMITED

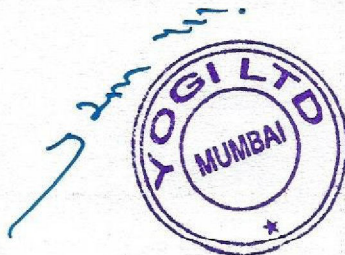
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Consolidated Statement of Audited Financial Results for the Quarter and Year ended 31st March, 2025

Rs. In Lakh

Sr. No.	Particulars	Quarter Ended			Year Ended	Year Ended
		31-Mar-2025	31-Dec-2024	31-Mar-2024	31-Mar-2025	31-Mar-2024
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Income					
a	Revenue from Operations	11,107.20	-	-	11,107.20	-
b	Other Income	156.16	25.58	22.97	194.76	29.66
	Total Income	11263.36	25.58	22.97	11301.96	29.66
2	Expenses					
a	Cost of Land	-	-	-	-	977.78
b	Cost of Material and Services Consumed	621.95	222.70	512.65	1,322.39	1,154.47
c	Purchase of stock in trade	21,629.73	10,995.01	-	32,624.74	-
d	Changes in inventory of finished goods, stock in trade and WIP	-11,256.67	-11,217.70	-512.65	-22,952.12	-2,132.25
e	Employee Benefit Expenses	5.81	6.79	4.02	25.68	17.97
f	Finance Costs	-	-	-	-	-
g	Depreciation and Amortization Expense	0.54	0.54	0.09	2.17	0.19
h	Other Expenses	19.16	34.87	18.51	78.55	63.11
	Total Expense	11020.52	42.21	22.62	11101.42	81.27
3	Profit(Loss) before exceptional items and tax	242.84	(16.63)	0.35	200.54	(51.61)
4	Exceptional items	-	-	-	-	-
5	Profit(Loss) Before Tax	242.84	(16.63)	0.35	200.54	(51.61)
6	Tax Expense:					
	Current Tax	29.92	-	-	29.92	-
	Deferred Tax Assets(created)Reversed	25.07	-	13.51	25.07	13.51
	Total Tax Expenses	54.99	0.00	13.51	54.99	13.51
7	Profit/(Loss) for the period from continuing operations (A)	187.85	(16.63)	13.87	145.55	(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	187.85	(16.63)	13.87	145.55	(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
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	Total Comprehensive (Loss) for the year	187.85	(16.63)	13.87	145.55	(38.10)
11	Paid-up Equity share Capital (Face Value of the share is Rs.10/- each)	4096.00	3000.00	2190.27	4096.00	2190.27
12	Earnings/(Loss) per Share - (Face value of ` 10 each)					
	Basic (In Rs')	0.71	(0.06)	0.01	0.55	(0.27)
	Diluted(In Rs)	0.68	(0.06)	0.01	0.53	(0.23)





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

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 8th May, 2025. The Statutory Auditors have performed a limited review on the above financial result for the quarter and Year ended on 31st March, 2025.
- 2 These Results have been prepared on the basis of Audited accompanying consolidated annual financial results of Yogi Limited (hereinafter referred to as the (" Holding Company") and its Subsidiary Company "M/s Yogi Elitemach Private Limited" (Holding Company and its subsidiary together referred to as " The Group"), 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 (a) 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.
(b) Out of the 1,50,00,000 Warrants allotted in terms of EGM resolution Dated 24-10-2024, 1,31,60,000 warrants have been exercised by allottees. The Company has applied for the listing of the 1,09,60,000 shares resulting from the conversion of warrants on 27/03/2025 and 22,00,000 Shares resulting from the conversion of warrants on 07/04/2025 , remaining 18,40,000 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: 08th May 2025

For Yogi Limited

(Formerly Known as Parsharti Investment Limited)

Ghanshyam Nanjibhai Patel

DIN: 06647250

Managing Director



Yogi Limited
Consolidated Balance Sheet as at March 31, 2025

Rs. In Lakh

Particulars	As at March 31, 2025	As at March 31, 2024
Assets		
Non-Current assets		
a) Property, Plant and Equipment	11.58	1.60
b) Financial Assets		
i. Investments	-	-
ii. Trade receivables	-	-
iii. Loans		
- To related parties	408.23	1,200.00
c) Deferred tax assets (net)	5.45	30.53
d) Non-Current Tax Assets- Mat entitlement	0.00	-
e) Other Non-Current Assets	603.18	582.78
Total Non-Current Assets	1028.44	1814.91
Current assets		
a) Inventories	28,212.12	5,260.01
b) Financial Assets		
(i) Investments	515.44	176.80
(ii) Trade Receivables	13,095.44	-
(iii) Loans	-	100.00
(iv) Cash and Cash Equivalents	36.25	36.79
(v) Bank balance other than cash and cash equivalents	-	-
c) Current Tax Assets (IT and GST)	5,904.91	2.24
d) Other Current Assets	70.61	12.33
Total Current Assets	47,834.77	5588.18
Total Assets	48,863.21	7403.09
Equity and Liabilities		
Equity		
a) Equity Share Capital	4,096.00	2,190.27
b) Other Equity	6,837.42	2,823.16
c) Money Received against Share warrants	323.20	566.81
Total Equity	11,256.62	5580.24
Non-Current Liabilities		
a) Financial Liabilities		
(i) Borrowings	1,513.41	1,505.88
(ii) Trade payables	-	-
Total Non-Current Liabilities	1,513.41	1505.88
Current Liabilities		
a) Financial Liabilities		
(i) Borrowings	909.50	258.19
(ii) Trade and Other Payables	-	-
a) total outstanding due to MSME	-	10.87
b) total outstanding due to other than MSME	31,407.44	38.46
(iii) Other Financial Liabilities	1,714.63	-
b) Provisions	-	-
c) Current Liabilities	-	-
i) Payable for Expenses	5.68	6.08
ii) Statutory Liabilities	2,055.93	3.37
Total Current Liabilities	36,093.18	316.97
Total Liabilities	37,606.59	1822.85
Total Equity And Liabilities	48,863.21	7403.09



Yogi Limited
Consolidated Statement of Cash Flows For the for the Quarter ended March 31, 2025

		Rs. In Lakh	
	Particulars	As at 31- March- 2025	As at 31- March- 2024
A.	Cash Flow From Operating Activities		
	Profit before tax	145.40	-38.10
	Adjustments For:		
	Deferred Tax Reversal	25.22	-13.51
	Other Comprehensive Income	-	-
	Cash Generated From Operation Before Working Capital Changes	170.62	-51.61
	Depreciation and Amortisation Expenses	-2.17	-0.19
	Finance Income	194.76	29.66
	Operating (Loss) Before Working Capital Changes	-21.97	-81.08
	Movements in Working Capital :		
	Decrease(Increase) in Inventories	-22,952.12	-2,132.25
	Decrease / (Increase) in Investment	-338.63	-176.80
	Decrease / (Increase) in Trade Receivables	-13,095.44	-
	Decrease(Increase) in Other Financial Assets	-	-
	Other current Assets	-5,960.95	-11.54
	(Increase) in Other Assets	-	-
	Increase in Trade Payables	31,357.54	-6.95
	Increase in Other Financial Liabilities	2,052.15	4.48
	Increase in Other Liabilities	1715.21	
	Increase in Provision		
	Cash Generated (used) in operations	-7,244.21	-2404.15
	Direct Taxes Paid (Net of Refunds)	-	-
	Net Cash Outflow From Operating Activities	-7,244.21	-2404.15
B.	Cash Flows From Investing Activities		
	Payment for Land Development	-20.39	-543.89
	Proceeds from Sale of Investment	-10.00	-
	Loss on sale of Investment Through OCI	-	-
	Proceeds from sale of fixed assets (Purchase of PPE)	-12.15	1.56
	Current - Loan to Other Party	100.00	-100.00
	Income from dividend	-	-
	Net Cash (Outflow) from Investing Activities	57.46	-642.34
C.	Cash Flows From Financing Activities		
	Non Current - Loan to Related Party	791.77	-906.08
	Proceeds from Issuance of Share Capital	1915.73	1364.19
	Share Application Money Pending Allotment	-243.61	248.28
	Premium on Shares Issued	3868.71	2274.30
	Proceeds from Long-Term Borrowing	7.54	1505.88
	Interest Received	194.76	29.66
	Repayment of Long-Term Borrowings	651.30	-1437.37
	Net Cash Inflow from Financing Activities	7,186.20	3,078.84
D.	Net Increase in Cash & Cash Equivalents (A + B + C)	-0.54	32.36
E.	Cash & Cash Equivalents at the beginning of the year / period	36.79	4.43
F.	Cash & Cash Equivalents at the end of the year / period	36.25	36.79
	Component of Cash and Cash Equivalents		
	Cash on hand		
	Balances with Scheduled Bank	25.70	23.92
	- On Current Accounts	10.55	
	- Deposits with original maturity of less than three months	-	12.87
		-	-
	Cash and Cash Equivalents at the end of the year / period	36.25	36.79





B K G & Associates

Chartered Accountants

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Independent Auditor's Report on Audited Consolidated Quarterly Financial Results and Year to date Consolidated Results of Yogi Limited for the Year Ended 31st March 2025, 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

Report on the audit of the Consolidated Financial Results

Opinion and Conclusion

We have audited the accompanying consolidated annual financial results of Yogi Limited (hereinafter referred to as the (" Holding Company") and its Subsidiary Company (Holding Company and its subsidiary together referred to as " The Group") for the year ended 31st March, 2025, attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (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 and based on the consideration of our reports on separate audited financial Statements of Subsidiary Company, the aforesaid Consolidated financial results:

- a) includes the annual financial statement/results of Yogi Elitemach Private Limited;
- b) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, in this regard; and
- c) give a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standard "Interim Financial Reporting" (Ind AS 34) prescribed under section 133 of the Companies Act 2013(The Act) read with the relevant rules issued thereunder and other accounting principles generally accepted in India, of the consolidated Net Profit/Loss and Consolidated other comprehensive income and other financial information of the group for the quarter and year ended 31st March 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in Auditor's Responsibilities section below. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Financial Statements under the provisions of the Act and the Rules there under, 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 obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Consolidated Financial Results

This consolidated financial result have been prepared on the basis of the consolidated quarterly and annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of consolidated financial results that give a true and fair view of the Consolidated net Profit/Loss and Consolidated other comprehensive income/Loss and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, ' Interim Financial Reporting' 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 Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group 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 consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.



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In preparing the consolidated financial results, the Board of Directors of the company that are included in the group 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors of the company included in the group are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated quarterly and annual financial results for the year ended March 31, 2025 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 this Consolidated Quarterly and annual Financial Results.

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 Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those 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, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' 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 ability of the Group 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 consolidated annual 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 Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the Annual Consolidated Financial Results, including the disclosures, and whether the Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

Obtain Sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the group to express an opinion on the consolidated annual financial results. We are responsible for the direction, supervision, and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated annual financial results, which have been audited by other auditors remain responsible for the direction, supervision and performance of the audit carried out by them. We remain solely responsible for our audit opinion. Our responsibilities in this regard are further described in para (a) of the section titled "Other Matters" in this audit report.

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

We communicate with those charged with governance of holding company and such other entity included in the consolidated financial results of which we are the independent auditors regarding, among other matters, the planned



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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.

We also performed procedures in accordance with the circular No. CIR/CFD/CMDI/44/2019 issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matter

The Consolidated annual financial results include the results for the Quarter ended 31st March, 2025 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year.

Our report on the Statement is not modified in respect of this matter.

For BKG & ASSOCIATES

Chartered Accountants

ERN: 114852W



(Adeshit Arunkumar Jain)

Partner

M. No.: 170822

UDIN: 25170822BMJAXX1652

Date: 8th May 2025

Place: Mumbai