



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., 30th January, 2026, has inter alia considered and approved the following matters:

1. Un-Audited Financial Results (Standalone and Consolidated) of the Company for the third quarter ended 31st December, 2025, together with all the Limited Review report (Standalone and Consolidated) for the Third quarter ended 31st December, 2025 prepared in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, is attached herewith.
2. Constitution of Risk Management Committee as per Regulation 21 of the SEBI (Listing Obligations and Disclosure Requirements, 2015.

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

The meeting commenced at 01:45 p.m. and concluded at 02:15 p.m.

Kindly take the same on record.

FOR YOGI LIMITED



(Ghanshyam Nanjibhai Patel)

Managing Director

DIN: 0664725

Date: 30th January, 2026

Place: Mumbai



708/709, Raheja Chambers, Free Press Journal Road, Nariman Point, Mumbai - 400 021.

Suburb : Office No. 1 & 2, Ground Floor, Laxmi Villa CHS, Ltd., Tagore Road, Santacruz (W), Mumbai 400 054.

Email: gkcmumbai@gmail.com Dial: 3513 8325/26/27/6338

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company 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

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Yogi Limited** (the "Company") for the quarter ended December 31, 2025 and year to date results for the period from 1st April, 2025 to 31st December, 2025 together with notes thereon (the "Statement"), being submitted by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations"), including relevant circulars issued by the SEBI from time to time.

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 ("Ind AS 34") "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 as amended, read with the relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

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.

Based on our review conducted as 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 Ind AS 34 prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed information required to disclose in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

The figures for the quarter ended December 31, 2024 and nine months ended December 31, 2024 as reported in this Statement were reviewed by the predecessor auditors who expressed an unmodified conclusion vide their Review Report dated January 31, 2025. The figures for the quarter and year ended March 31, 2025 were audited by the predecessor auditors who expressed an unmodified opinion on the respective Financial Results vide their Audit Report dated May 8, 2025.

Our conclusion is not modified in respect of this matter.

Place: Mumbai
Date: 30th January, 2026



For G.K. Choksi & Co.
Chartered Accountants
Firm Registration No.: 125442W

(Himanshu C Vora)
Partner
Membership No.: 103203
UDIN: 26103203BGMKJH8181



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Unaudited Standalone Financial Results For The Quarter And Nine Months Ended 31st Dec, 2025

Rs. In Lakh

Sr. No.	Particulars	Quarter Ended			Nine Month Ended		Year Ended
		31-Dec-2025	30-Sept-2025	31-Dec-2024	31-Dec-2025	31-Dec-2024	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
a	Revenue from Operations	5,725.00	13,459.03	-	28,213.30	-	11,107.20
b	Other Income	1.86	13.57	25.58	60.75	38.60	194.76
	Total Income	5,726.86	13,472.60	25.58	28,274.05	38.60	11,301.96
2	Expenses						
a	Cost of Land	341.72	222.33	222.70	712.63	700.44	1,322.39
b	Cost of Material and Services Consumed	3,602.50	-	10,995.01	3,602.50	10,995.01	32,624.74
c	Purchase of stock in trade	1,434.32	11,943.35	(11,217.70)	21,462.15	-11,695.44	(22,952.12)
d	Changes in inventory of finished goods, stock in trade and WIP	8.34	7.86	6.79	24.74	19.87	25.68
e	Employee Benefit Expenses	125.54	49.25	-	183.11	-	14.20
f	Finance Costs	0.56	0.55	0.54	1.67	1.63	2.17
g	Depreciation and Amortization Expense	15.71	3.46	34.87	34.40	59.39	63.77
h	Other Expenses						
	Total Expense	5,528.69	12,226.80	42.21	26,021.20	80.90	11,100.84
3	Profit(Loss) before exceptional items and tax	198.17	1,245.80	(16.63)	2,252.85	(42.30)	201.12
4	Exceptional items						
5	Profit(Loss) Before Tax	198.17	1,245.80	(16.63)	2,252.85	(42.30)	201.12
6	Tax Expense:						
	Current Tax	39.36	341.76	-	554.93	-	29.92
	Deferred Tax Assets(created)Reversed	-0.03	0.05	-	0.02	-	25.22
	Total Tax Expenses	39.33	341.81	-	554.95	-	55.14
7	Profit/(Loss) for the period from continuing operations (A)	158.84	903.99	(16.63)	1,697.90	(42.30)	145.98
a	Profit/(loss) from discontinued operations						
b	Tax expense of discontinued operations						
c	Profit/(loss) from discontinued operations (after tax)						
8	Profit or loss for the period	158.84	903.99	(16.63)	1,697.90	(42.30)	145.98
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						
b.	Items that will be reclassified to profit or loss						
	Income tax relating to items that will be reclassified to profit or loss						
(B)							
10	Total Comprehensive (Loss) for the year	158.84	903.99	(16.63)	1,697.90	(42.30)	145.98
11	Paid-up Equity share Capital (Face Value of the share is Rs.10/- each)	4,316.00	4,316.00	3,000.00	4,316.00	3,000.00	4,096.00
12	Earnings/(Loss) per Share - (Face value of ` 10 each)						
	Basic (In Rs`)	0.37	2.10	-0.06	3.94	-0.06	0.55
	Diluted(in Rs)	0.35	2.01	-0.06	3.78	-0.06	0.53





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Notes:

- 1 The above financial results of the company for the quarter ended quarter and nine months ended 31st December 2025 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 30th January, 2026. The Statutory Auditors have performed a limited review on the above financial result for the Quarter and Nine months ended on 31st December, 2025.
- 2 These Results have been prepared on the basis of Unaudited 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 Company is operating in 2 segment ie Real Estate and Construction and Trading of Merchandise. Since the Segment Information as per Ind AS 108 - "Operating Segment" is Provided in the Consolidated Financial Results, the same is not provided here.
- 4 The above Audited financial results will be available on the Company's website : www.yogiltd.com
- 5 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 had 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 and the approval of the same was received from Bombay Stock Exchange on 27/11/2025. The remaining 18,40,000 warrants are pending to be exercised.
- 6 The Government of India has consolidated 29 existing labour legislations into a united framework comprising four Labour Code viz Code on wages 2019, Code on Social Security 2020, Industrial Relation Code 2020, and Occupational Safety, Health and Working Condition Code 2020 (collectively referred to as the New Labour Codes). These Codes have been made effective from 21st November, 2025. All supporting rules under these codes are yet to be notified. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has assessed the impact of these changes and ascertained that the same is either not applicable or will not have any material impact being lesser employee strength as mandated by respective law, on the basis of best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed
- 7 The figures for the corresponding period/ previous year have been rearranged and regrouped wherever necessary.

Place: Mumbai
Date: 30th January 2026

For Yogi Limited

Ghanshyam Nanjibhai Patel
DIN: 06647250
Managing Director





Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company 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 Consolidated Financial Results of **Yogi Limited** (the "Holding Company") and its subsidiaries [the Holding Company and its subsidiaries (including step down subsidiary) hereinafter referred to as the "Group"] (refer Para 4 below) for the quarter ended December 31, 2025, and year to date from April 1, 2025 to December 31, 2025 together with notes thereon (the "Statement"), being submitted by the Holding Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations"), including relevant circulars issued by the SEBI from time to time.
2. This Statement which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 ("Ind AS 34") "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 as amended, read with the relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review 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 SEBI Circular CIR/CFD/CMD1/44/2019 dated March 29, 2019, issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), to the extent applicable.

4. The Statement includes the results of the following entities:

Yogi Elitemach Limited	Wholly Owned Subsidiary
Yogi Homes Private Limited	Wholly Owned Subsidiary
Yogi Horizon LLP	Subsidiary
Yogi Realtors LLP	Subsidiary
Farewell Real Estate Private Limited	Subsidiary



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5. 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 SEB1 (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We have conducted the review of the financial statements / financial information's of **one** subsidiary included in the consolidated financial results, whose interim financial results reflect Group's share of total revenues of ₹ 0.30 lakhs and ₹ 0.35 lakhs, Group's share of total net profit (loss) after tax of ₹ Nil and ₹ 0.04 lakhs, Group's share of total comprehensive profit (loss) of ₹ Nil and ₹ 0.04 lakhs, for the quarter ended December 31, 2025 and for the period from April 1, 2025 to December 31, 2025, respectively.
7. The accompanying Statement of unaudited consolidated financial results include unaudited interim financial results and other unaudited financial information in respect of **four** subsidiaries, whose interim financial results reflect Group's share of total revenues of ₹ 150.17 lakhs and ₹ 186.52 lakhs, Group's share of total net profit (loss) after tax of ₹ 84.91 lakhs and ₹ 67.79 lakhs, Group's share of total comprehensive profit (loss) of ₹ 84.91 lakhs and ₹ 67.79 lakhs, for the quarter ended December 31, 2025 and for the period from April 1, 2025 to December 31, 2025, respectively. These unaudited interim financial results and other unaudited financial information have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of these subsidiaries is based solely on such unaudited interim financial results and other unaudited financial information. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group. Our opinion on the Statement is not modified in respect of the above matter.
8. The figures for the year ended March 31, 2025 were audited by the predecessor auditors who expressed an unmodified opinion on the respective Financial Results vide their Audit Report dated May 8, 2025.

FOR G. K. CHOKSI & CO.

(Chartered Accountants)

Firm Registration Number: 125442W



Himanshu

(Himanshu C Vora)

(Partner)

(Membership Number 103203)

UDIN: 26103203DD0RHE9131

Place: Mumbai

Date: 30th January, 2026



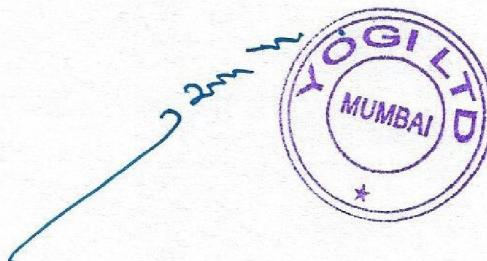
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Unaudited Consolidated Financial Results For The Quarter And Nine Months Ended 31st Dec, 2025

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Rs. In Lakh Year Ended 31-Mar-2025	
		31-Dec-2025	30-Sept-2025	31-Dec-2024 (Refer Note 4)	31-Dec-2025	31-Dec-2024 (Refer Note 4)		
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
1	Income							
a	Revenue from Operations	5,725.00	13,459.03	-	28,213.30	-	11,107.20	
b	Other Income	152.33	49.46	-	247.62	-	194.76	
	Total Income	5,877.33	13,508.49	-	28,460.92	-	11,301.96	
2	Expenses							
a	Cost of Land	-	-	-	-	-	-	
b	Cost of Material and Services Consumed	341.72	222.33	-	712.63	-	1,322.39	
c	Purchase of stock in trade	3,602.50	-	-	3,602.50	-	32,624.74	
d	Changes in inventory of finished goods, stock in trade and WIP	1,424.92	11,934.22	-	21,444.52	-	(22,952.12)	
e	Employee Benefit Expenses	13.37	12.48	-	37.83	-	25.69	
f	Finance Costs	209.21	49.25	-	266.78	-	14.20	
g	Depreciation and Amortization Expense	17.80	1.67	-	20.12	-	2.17	
h	Other Expenses	8.58	17.75	-	40.65	-	64.35	
	Total Expense	5618.10	12237.70	-	26125.02	-	11101.42	
3	Profit/(Loss) before exceptional items and tax	259.23	1,270.79	-	2,335.89	-	200.54	
4	Exceptional items						-	
5	Profit/(Loss) Before Tax	259.23	1,270.79	-	2,335.89	-	200.54	
6	Tax Expense:							
	Current Tax	72.39	341.76	-	587.96	-	29.92	
	Deferred Tax Assets(created)Reversed	-0.02	0.05	-	0.03	-	25.07	
	Total Tax Expenses	72.37	341.81	-	587.99	-	54.99	
7	Profit/(Loss) for the period from continuing operations (A)	186.86	928.98	-	1,747.90	-	145.55	
a	Profit/(loss) from discontinued operations						-	
b	Tax expense of discontinued operations						-	
c	Profit/(loss) from discontinued operations (after tax)						-	
8	Profit or loss for the period	186.86	928.98	-	1,747.90	-	145.55	
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	-					-	
b.	Items that will be reclassified to profit or loss						-	
	Income tax relating to items that will be reclassified to profit or loss						-	
10	Total Comprehensive Income /(Loss) for the year	(B)	186.86	928.98	-	1,747.90	-	145.55





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Net Profit attributable to:						
Owner of the Company	147.45	929.02	-	1708.49	-	145.55
Non-Controlling interest	39.41	-0.04	-	39.41	-	-
	186.86	928.98	-	1,747.90	-	145.55
Other Comprehensive Income attributable to:						
Owner of the Company	-	-	-	-	-	-
Non-Controlling interest	-	-	-	-	-	-
	-	-	-	-	-	-
Total Comprehensive Income attributable to:						
Owner of the Company	147.45	929.02	-	1708.49	-	145.55
Non-Controlling interest	39.41	-0.04	-	39.41	-	-
	186.86	928.98	-	1,747.90	-	145.55
11. Paid-up Equity share Capital (Face Value of the share is Rs.10/- each)	4,316.00	4,316.00	-	4,316.00	-	4,096.00
12. Earnings/(Loss) per Share - (Face value of ' 10 each)	0.34	2.16	-	3.96	-	0.55
Basic (in Rs')	0.33	2.07	-	3.80	-	0.53

Notes:

- 1 The above Consolidated financial results of the company for the quarter and nine months ended 31st December 2025 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 30th January, 2026. The Statutory Auditors have performed a limited review on the above financial result for the Quarter and Nine months ended on 31st December,2025
- 2 The company's investments in subsidiary in the manner of acquisition or formation of new entity started from the month of March 25 and thereafter, in view of this there are no reportable comparable figures for the quarter and nine month ended December 24.
- 3 The Consolidated Results include Results of 1. Farewell Real Estate Pvt. Ltd (59.91%). 2. Yogi Realtors LLP(95%) 3.Yogi Elitemach Pvt. Ltd.(100%) 4.Yogi Horizons LLP(80%) 5.Yogi Homes Pvt. Ltd.(100%) (which are subsidiary of the Company For the nine month and Quarter Ended December 2025.
- 4 The above Un-Audited financial results will be available on the Company's website : www.yogiltd.com
- 5 The company is mainly dealing in Real Estate and Construction and Trading of Merchandise
- 6 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 had 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 and the approval of the same was received from Bombay Stock Exchange on 27/11/2025. The remaining 18,40,000 warrants are pending to be exercised.
- 7 The Government of India has consolidated 29 existing labour legislations into a united framework comprising four Labour Code viz Code on wages 2019, Code on Social Security 2020, Industrial Relation Code 2020, and Occupational Safety, Health and Working Condition Code 2020 (collectively referred to as the New Labour Codes). These Codes have been made effective from 21st November, 2025. All supporting rules under these codes are yet to be notified. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has assessed the impact of these changes and ascertained that the same is either not applicable or will not have any material impact being lesser employee strength as mandated by respective law, on the basis of best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.
- 8 The figures for the corresponding period/ previous year have been rearranged and regrouped wherever necessary.

Place: Mumbai
Date: 30th January 2026

For Yogi Limited

Ghanshyam Nanjibhai Patel
DIN: 06647250
Managing Director





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**Unaudited Consolidated Segment Wise Revenue Assets and Liabilities
for the Quarter and Nine Months ended 31st Dec, 2025**

	Quarter Ended			Nine Months Ended		Year Ended
	31-Dec-2025	31-Dec-2024	30-Sep-2025	31-Dec-2025	31-Dec-2025 (Refer Note 4)	31-Mar-2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Segment Revenue						
Sales of Traded Goods & Securities	5725.00	-	13475.14	27195.75	-	11120.01
Real-Estate-Other Income	152.33	-	33.35	1265.17	-	181.95
Total Income	5877.33	-	13508.49	28460.92	-	11301.96
Segment Results						
Trading Activity	345.24	-	1293.36	1963.52	-	112.19
Real estate Activity	-86.01	-	-22.57	372.37	-	88.35
	259.23	-	1270.79	2335.89	-	200.54
Segment Assets						
Trading Activity	30732.42	-	1776.04	30732.42	-	21629.73
Real estate Activity	14766.25	-	42054.48	14766.25	-	27203.57
	45498.67	-	43830.52	45498.67	-	48833.30
Segment Liabilities						
Trading Activity	17669.97	-	13272.61	17669.97	-	31339.61
Real estate Activity	13988.93	-	16956.17	13988.93	-	6237.07
	31658.91	-	30,228.78	31658.91	-	37576.68

