



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

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., 29th July, 2024 has inter-alia approved the Unaudited Financial Results for the first quarter ended 30th June 2024.

Please find enclosed a copy of the un-audited financial results of the Company as per Indian Accounting Standards (IND AS) for the first quarter ended 30th June 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 first quarter ended 30th June 2024 along with Limited Review Report will be made available on the Company's website www.yogiltd.com

The meeting commenced at 12:30 p.m. and concluded at 03:50 p.m.

FOR YOGI LIMITED



(Pareshbhai Nanjibhai Patel)

Whole Time Director

DIN: 07257928

Date: 29th July, 2024

Place: Mumbai



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Statement of Unaudited Financial Results for the First Quarter ended 30th June, 2024

Sr. No.	Particulars	Quarter Ended			Rs. In Lakh
		30-Jun-2024	31-Mar-2024	30-Jun-2023	Year ended 31-Mar-2024
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Income				
a	Revenue from Operations	-	-	-	-
b	Other Income	-	-	-	-
	Total Income	5.55	22.97	0.33	29.66
		5.55	22.97	0.33	29.66
2	Expenses				
a	Cost of Land	-	-	-	977.78
b	Cost of Material and Services Consumed	160.35	512.65	174.84	1,154.47
c	Purchase of stock in trade	-	-	-	-
d	Changes in inventory of finished goods, stock in trade and WIP	-160.35	-512.65	-174.84	-2,132.25
e	Employee Benefit Expenses	6.55	4.02	4.65	17.97
f	Finance Costs	-	-	-	-
g	Depreciation and Amortization Expense	0.54	0.09	0.02	0.19
h	Other Expenses	14.33	18.51	22.50	63.11
	Total Expense	21.42	22.62	27.17	81.27
3	Profit(Loss) before exceptional items and tax	(15.87)	0.35	(26.84)	(51.61)
4	Exceptional items				
5	Profit(Loss) Before Tax	(15.87)	0.35	(26.84)	(51.61)
6	Tax Expense:				
	Current Tax	-	-	-	-
	Deferred Tax Assets(created)Reversed	-	13.51	-	13.51
	Total Tax Expenses	0.00	13.51	0.00	13.51
7	Profit/(Loss) for the period from continuing operations (A)	(15.87)	13.86	(26.84)	(38.10)
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	(15.87)	13.86	(26.84)	(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
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
10	Total Comprehensive (Loss) for the year	(15.87)	13.86	(26.84)	(38.10)
11	Paid-up Equity share Capital (Face Value of the share is Rs.10/- each)	2190.27	2190.27	1335.73	2190.27
12	Earnings/(Loss) per Share - (Face value of ` 10 each)				
	Basic (in Rs')	(0.07)	0.01	(0.27)	(0.27)
	Diluted(In Rs)	(0.07)	0.01	(0.27)	(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 29th July, 2024. The Statutory Auditors have reviewed the above financial result for the quarter and Year ended on 30th June, 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 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: 29th July 2024



For Yogi Limited
(Formerly Known as Parsharti Investment Limited)


Ghanshyam Nanjibhai Patel
DIN: 06647250
Managing Director



B K G & Associates
Chartered Accountants

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

Limited Review Report on Unaudited financial results of Yogi Limited (formerly known as Parsharti Investment Limited) (the 'Company') for the Quarter ended 30th June 2024 Pursuant to the Regulation 33 of the Securities and exchange board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Review Report to
The Board of Directors of
Yogi Limited

1. We have reviewed the accompanying statement of unaudited financial results of Yogi Limited ('the Company') for the quarter ended June 30, 2024, 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 Regulation").
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 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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



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Chartered Accountants

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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.

4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with 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 SEBI (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.

For B K G & Associates

Chartered Accountants

FRN: 114852W



Akshat Sakaria
(Akshat Arunkumar Jain)

Partner

Date: July 29, 2024

Place: Mumbai

Membership Number: 170822

UDIN: 24170822BKFUDP5590