



YOGI LIMITED

Created. Crafted. Perfected.
(Formerly Known as Parsharti Investment Ltd.)

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 - Unaudited Financial Results for Second Quarter and half year ended 30th September 2023

Dear Sir/Madam,

This is to inform you that the Board of Directors at their meeting held today viz., 02nd November, 2023 has inter-alia approved the Unaudited Financial Results for the second quarter and half year ended 30th September 2023.

Please find enclosed a copy of the un-audited financial results of the Company as per Indian Accounting Standards (IND AS) for the second quarter and half year ended 30th September, 2023 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 second quarter and half year ended 30th September 2023 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 03:00 p.m.

FOR YOGI LIMITED

(Ghanshyambhai Nanjibhai Patel)

Managing Director

DIN: 06647250

Date: 02nd November, 2023

Place: Mumbai



B K G & Associates
Chartered Accountants

1/12, Ramesh Bhavan, 89, Tamba Kanta, Mumbai-400003; +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, September 30, 2023, 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, September 30, 2023 ("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 M/s BKG & Associates
Chartered Accountants
Firm's Registration No. 114852W



Akshit Arunkumar Jain
Partner
2nd November, 2023
Membership No.170822
UDIN: 23170822BGXJUZ4489



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Statement of Unaudited Financial Results for the Half Year Quarter ended 30th Sept, 2023

Rs. In Lakh

Sr. No.	Particulars	Quarter Ended			Six month Ended		Year ended
		30-Sept-2023	30-Sept-2022	30-June-2023	30-Sept-2023	30-Sept-2022	31-Mar-2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
a	Revenue from Operations	-	-	-	-	-	-
b	Other Income	0.09	0.83	0.33	0.42	2.28	18.01
	Total Income	0.09	0.83	0.33	0.42	2.28	18.01
2	Expenses						
a	Cost of Land	977.78	-	-	977.78	-	2,768.66
b	Cost of Material and Services Consumed	200.59	-	174.84	375.43	-	359.10
c	Purchase of stock in trade	-	-	-	-	-	-
d	Changes in inventory of finished goods, stock in trade and WIP	-1,178.37	-	-174.84	-1,353.21	-	-3,127.76
e	Employee Benefit Expenses	4.65	4.65	4.65	9.30	9.30	18.64
f	Finance Costs	-	-	-	-	-	-
g	Depreciation and Amortization Expense	0.04	-	0.02	0.06	-	0.02
h	Other Expenses	10.96	4.73	22.50	33.46	24.39	39.61
	Total Expense	15.65	9.38	27.17	42.82	33.69	58.26
3	Profit(Loss) before exceptional items and tax	(15.56)	(8.55)	(26.84)	(42.40)	(31.41)	(40.25)
4	Exceptional items	-	-	-	-	-	-
5	Profit(Loss) Before Tax	(15.56)	(8.55)	(26.84)	(42.40)	(31.41)	(40.25)
6	Tax Expense:						
	Current Tax	-	-	-	-	-	-
	Tax charge relating to earlier periods	-	-	-	-	-	-
	Mat credit entitlement reversed	-	-	-	-	-	-
	Deferred Tax Assets(created)Reversed	-	-	-	-	-	10.04
	Total Tax Expenses	0.00	0.00	0.00	0.00	0.00	10.04
7	Profit/(Loss) for the period from continuing operations (A)	(15.56)	(8.55)	(26.84)	(42.40)	(31.41)	(30.21)
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	(15.56)	(8.55)	(26.84)	(42.40)	(31.41)	(30.21)
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	(15.56)	(8.55)	(26.84)	(42.40)	(31.41)	(30.21)
11	Paid-up Equity share Capital (Face Value of the share is Rs.10/- each)	1619.13	415.73	1335.73	1619.13	415.73	826.08
12	Earnings/(Loss) per Share - (Face value of ` 10 each) Basic and Diluted	(0.01)	(0.21)	(0.27)	(0.78)	(0.76)	(0.78)





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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 2nd November, 2023. The Statutory Auditors have performed a limited review on above financial result for the quarter ended on 30th Sept, 2023
- 2 The above financial results will be available on the Company's website : www.yogiltd.com
- 3 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.
- 4 The company in its Extraordinary General Meeting held on 19th July, 2023 has considered and approved issue and offer of 30,00,000 Equity Share on a preferential basis at an issue price of Rs. 27/- (having face value of Rs. 10/- each and security premium of Rs. 17/-) to non-promoter group. The Company had received application for 28,34,000 shares, for which money @Rs 27 per Share has been received ,the Board has allotted 26,54,000 Shares on 05th Sept, 2023 and 1,80,000 Shares on 25th Sept, 2023 to allottee(s) mentioned in the notice of Extra Ordinary General meeting. The Company has filed the listing application with BSE.
- 5 The figures for the corresponding period/ previous year have been rearranged and regrouped wherever necessary.

Place: Mumbai
Date: 02nd Nov 2023

For Yogi Limited
(Formerly Known as Parsharti Investment Limited)


Ghanshyam Nanjibhal Patel
DIN: 06647250
Managing Director



Yogi Limited
(Formerly Known as Parsharti Investment Limited)
Unaudited Balance Sheet as at September 30, 2023

Rs. In Lakh

Particulars	As at Sept 30, 2023	As at March 31, 2023
Assets		
Non-Current assets		
a) Property, Plant and Equipment	0.28	0.24
b) Financial Assets		
i. Investments	4.99	-
ii. Trade receivables	-	-
iii. Loans		
- To related parties	127.57	293.91
c) Deferred tax assets (net)	17.02	17.02
d) Non-Current Tax Assets- Mat entitlement	-	0
e) Other Non-Current Assets	272.00	42.00
Total Non-Current Assets	421.86	353.17
Current assets		
a) Inventories	4,480.97	3,127.76
b) Financial Assets		
(i) Trade Receivables	-	-
(ii) Cash and Cash Equivalents	62.56	4.43
(iii) Bank balance other than cash and cash equivalents	-	-
c) Current Tax Assets (IT and GST)	1.81	1.74
d) Other Current Assets	33.44	1.29
Total Current Assets	4,578.78	3135.23
Total Assets	5,000.64	3488.40
Equity and Liabilities		
Equity		
a) Equity Share Capital	1,619.13	826.08
b) Other Equity	1,790.82	586.96
c) Money Received against Share warrant	-	318.53
Total Equity	3,409.95	1731.57
Non-Current Liabilities		
a) Financial Liabilities		
(i) Borrowings	965.88	-
(ii) Trade payables	-	-
Total Non-Current Liabilities	965.88	0.00
Current Liabilities		
a) Financial Liabilities		
(i) Borrowings	611.57	1,695.57
(ii) Trade and Other Payables	-	-
a) total outstanding due to MSME	-	49.65
b) total outstanding due to other than MSME	9.86	6.64
b) Provisions	-	-
c) Current Liabilities		
i) Payable for Expenses	2.78	2.88
ii) Statutory Liabilities	0.60	2.09
Total Current Liabilities	624.81	1756.83
Total Liabilities	1,590.69	1756.83
Total Equity And Liabilities	5,000.64	3488.40



Yogi Limited (Formerly Known as Parsharti Investment Limited)
Statement of Cash Flows For the for the Six month ended September 30, 2023

Rs. In Lakh

Particulars	As at 30- September- 2023	As at 31- March- 2023
A. Cash Flow From Operating Activities		
Profit after tax	-42.39	-30.22
Adjustments For:		
Deferred Tax Reversal	0.00	-10.04
Reversal of MAT credit Entitlement	-	-
Other Comprehensive Income	-	-
Cash Generated From Operation Before Working Capital Changes	-42.39	-40.26
Depreciation and Amortisation Expenses	-0.06	-0.02
Finance Income	0.42	18.01
Income From Dividend	-	-
Operating (Loss) Before Working Capital Changes	-42.76	-58.24
Movements in Working Capital :		
Decrease(Increase) in Inventories	-1,353.21	-3,127.76
Decrease / (Increase) in Trade Receivables	-	-
Decrease(Increase) in Other Financial Assets	-	-
Other current Assets	-32.22	1.78
(Increase) in Other Assets	-230.09	-0.26
Increase in Trade Payables	-46.42	56.26
Increase in Other Financial Liabilities	-1.60	3.47
Increase in Provision		
Cash Generated (used) in operations	-1,706.30	-3124.75
Direct Taxes Paid (Net of Refunds)	-	-
Net Cash Outflow From Operating Activities	-1,706.30	-3124.75
B. Cash Flows From Investing Activities		
Payment for Land Development	-	-22.00
Proceeds from Sale of Investment	-4.99	-
Loss on sale of Investment Through OCI	-	-
Non Current Investment- Loan to Related Party	166.35	-293.92
Income from dividend	-	0.00
Net Cash (Outflow) from Investing Activities	161.36	-315.92
C. Cash Flows From Financing Activities		
Proceeds from Issuance of Share Capital	793.05	490.35
Share Application Money Pending Allotment	0.00	318.53
Premium on Shares Issued	927.72	735.53
Proceeds from Long-Term Borrowing	965.88	1695.57
Interest Received	0.42	18.01
Repayment of Long-Term Borrowings	-1084.00	
Net Cash Inflow from Financing Activities	1,603.07	3,257.99
D. Net Increase in Cash & Cash Equivalents (A + B + C)	58.13	-182.68
E. Cash & Cash Equivalents at the beginning of the year / period	4.43	187.11
F. Cash & Cash Equivalents at the end of the year / period	62.56	4.43
Component of Cash and Cash Equivalents		
Cash on hand	7.42	1.47
Balances with Scheduled Bank		
- On Current Accounts	55.14	2.96
- Deposits with original maturity of less than three months	-	-
Cash and Cash Equivalents at the end of the year / period	62.56	4.43

