



# 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

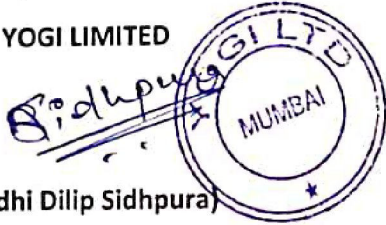
**Subject: Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations 2015 - Unaudited Financial Results for the Second Quarter and Half Year ended 30th September, 2022.**

Dear Sir,

We are submitting the Unaudited Financial Results of **Yogi Limited** (*Formerly known as Parsharti Investment Limited*) for the Second Quarter, and Half Year ended 30th September, 2022. We are also enclosing the copy of Limited Review Report for the Second Quarter and Half Year ended 30th September 2022.

Kindly take the same on records.

FOR YOGI LIMITED



(Riddhi Dilip Sidhpura)

Company Secretary & Compliance Officer

Date: 09<sup>th</sup> November, 2022

Place: Mumbai





B K G & Associates  
Chartered Accountants

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

**Independent Auditor's Review Report on the Quarterly and Half Yearly 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

1. We have reviewed the accompanying Statement of unaudited standalone financial results of Yogi Limited ("the Company") for the quarter and half year ended September 30, 2022 ("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 Audit Committee, 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, 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.

Mumbai,  
09<sup>th</sup> November, 2022

For M/s BKG & Associates  
Chartered Accountants  
Firm's Registration No. 114852W  
**Brij Kishor**  Digitally signed by Brij  
Kishor Gupta  
Date: 2022.11.09  
15:15:46 +05'30'  
**Gupta**  
B.K. Gupta  
Partner  
Membership No. 040889  
UDIN: 22040889BCQATR8050





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## Statement of Unaudited Financial Results for the Quarter and Half Year ended 30th September, 2022

Sr. No.	Particulars	Three Monts Ended			Six month Ended		Rs. In Lakh
		30-Sept-2022	30-Sept-2021	30-June-2022	30-Sept-2022	30-Sept-2021	Year ended 31-Mar-2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	<b>Income</b>						
a	Revenue from Operations	-	9.86	0.00	-	17.90	114.07
b	Other Income	0.83	0.51	1.45	2.28	0.51	1.65
	<b>Total Income</b>	<b>0.83</b>	<b>10.37</b>	<b>1.45</b>	<b>2.28</b>	<b>18.41</b>	<b>115.72</b>
2	<b>Expenses</b>						
a	Cost of Material Consumed	-	-	0.00	-	-	-
b	Purchase of stock in trade	-	-	-	-	3.60	3.60
c	Changes in inventory of finished goods, stock in trade and WIP	-	(5.87)	0.00	-	(10.04)	82.56
d	Employee Benefit Expenses	4.65	1.67	4.65	9.30	3.32	7.32
e	Finance Costs	-	0.02	-	-	0.07	0.07
f	Depreciation and Amortization Expense	-	-	-	-	-	-
g	Other Expenses	4.73	1.78	19.66	24.39	3.48	8.35
	<b>Total Expense</b>	<b>9.38</b>	<b>-2.40</b>	<b>24.31</b>	<b>33.69</b>	<b>0.43</b>	<b>101.90</b>
3	<b>Profit(Loss) before exceptional items and tax</b>	<b>(8.55)</b>	<b>12.77</b>	<b>(22.86)</b>	<b>(31.41)</b>	<b>17.98</b>	<b>13.82</b>
4	Exceptional items						
5	<b>Profit(Loss) Before Tax</b>	<b>(8.55)</b>	<b>12.77</b>	<b>(22.86)</b>	<b>(31.41)</b>	<b>17.98</b>	<b>13.82</b>
6	<b>Tax Expense:</b>						
	Current Tax	-	-0.69	-	-	0.13	0.15
	Tax charge relating to earlier periods	-	0.77	-	-	3.40	(0.74)
	Mat credit entitlement	-	7.82	-	-	7.00	7.00
	Income Tax of earlier Years	-	(0.74)	-	-	(0.74)	-
	Deferred Tax Assets( reversal)	-	0.00	0.00	-	0.00	7.64
	<b>Total Tax Expenses</b>	<b>0.00</b>	<b>7.16</b>	<b>0.00</b>	<b>0.00</b>	<b>9.79</b>	<b>14.05</b>
7	<b>Profit/(Loss) for the period from continuing operations (A)</b>	<b>(8.55)</b>	<b>5.61</b>	<b>(22.86)</b>	<b>(31.41)</b>	<b>8.19</b>	<b>(0.23)</b>
a	Profit/(loss) from discontinued operations						
b	Tax expense of discontinued operations						
c	Profit/(loss) from discontinued operations (after tax)						
8	<b>Profit or loss for the period</b>	<b>(8.55)</b>	<b>5.61</b>	<b>(22.86)</b>	<b>(31.41)</b>	<b>8.19</b>	<b>(0.23)</b>
9	<b>Other Comprehensive Income</b>						
	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	-	-0.15	-	-	0.01	(0.16)
	sub total	-	0.02	0.00	-	0.00	0.02
	Items that will be reclassified to profit or loss						
	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	(b)	<b>0.00</b>	<b>-0.13</b>	<b>0.00</b>	<b>0.00</b>	<b>0.01</b>	<b>(0.14)</b>
10	<b>Total Comprehensive (Loss) for the year</b>	<b>(8.55)</b>	<b>5.48</b>	<b>(22.86)</b>	<b>(31.41)</b>	<b>8.20</b>	<b>(0.37)</b>
11	Paid-up Equity share Capital ( Face Value of the share is Rs.10/- each)	415.73	335.73	335.73	415.73	335.73	335.73
12	<b>Earnings/(Loss) per Share - (Face value of ` 10 each)</b>						
	Basic and Diluted	<b>(0.21)</b>	<b>0.16</b>	<b>(0.68)</b>	<b>(0.76)</b>	<b>0.24</b>	<b>(0.01)</b>

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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 05th August, 2022. The Statutory Auditors have performed limited review on above financial result for the quarter ended on 30th September, 2022
- 2 The above financial results will be available on the Company's website : [www.yogiltd.com](http://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 Extra -ordinary General Meeting held on 10th June, 2022 has considered and approved issue and offer of 1,00,00,013 convertible warrants on preferential basis convertible into 1,00,00,013 equity shares, (one equity share for one warrant issued) at an issue price of Rs. 25/- (having face value of Rs. 10/- each and security premium of Rs. 15/-) to promoters and non-promoter group. The Company had received application money @Rs 6.25 per Warrant (25% of an issue price) for allotment of 1,00,00,013 warrants. Out of which the Board has allotted 3261043 Convertible Warrants on 18th June, 2022 and 6738970 Convertible Warrants on 21st June, 2022 to allottee(s) mentioned in the notice of Extra Ordinary General meeting.
- 5 Out of the 10000013 Warrant allotted as mentioned above the company has received the full amount for 8,00,000 warrants. The Company has allotted equivalent No of Equity Shares of face value of Rs 10 Each at a premium of Rs 15 .The Company has applied for listing of the said shares on 17/09/2022.
- 6 The figures for the corresponding period/ previous year have been rearranged and regrouped wherever necessary.

Place: Mumbai  
Date: 09-11-2022

For Yogi Limited  
(Formerly Known as Parsharti Investment Limited)  
*Y. N. Nanjibhai Patel*  
Pareshbhai Nanjibhai Patel  
DIN: 07257928  
Director





**Yogi Limited**  
**(Formerly Known as Parsharti Investment Limited)**  
**Unaudited Balance Sheet as at September 30, 2022**

Particulars	Rs. In Lakh	
	As at Sept 30, 2022	As at March 31, 2022
<b>Assets</b>		
<b>Non-Current assets</b>		
a)Property, Plant and Equipment	-	-
b) Financial Assets		
c)Deferred tax assets (net)	6.98	6.98
d)Other Non-Current Assets	323.30	20.00
<b>Total Non-Current Assets</b>	<b>330.28</b>	<b>26.98</b>
<b>Current assets</b>		
a) Inventories	2,785.38	-
b) Financial Assets		
(i) Trade Receivables	-	-
(ii) Cash and Cash Equivalents	4.66	187.01
(iii) Bank balance other than cash and cash equivalents	0.10	0.10
c)Current Tax Assets(IT and GST)	6.70	4.75
d)Other Current Assets	1.79	0.07
<b>Total Current Assets</b>	<b>2,798.63</b>	<b>191.93</b>
<b>Total Assets</b>	<b>3,128.91</b>	<b>218.91</b>
<b>Equity and Liabilities</b>		
<b>Equity</b>		
a)Equity Share Capital	415.73	335.73
b)Other Equity	-29.76	-118.35
C)Money Received agaisnt Share warrant	575.00	-
<b>Total Equity</b>	<b>960.97</b>	<b>217.38</b>
<b>Non-Current Liabilities</b>		
<b>a)Financial Liabilities</b>		
(i) Borrowings	2,139.00	-
(ii) Trade payables	-	-
(iii) Other Financial Liabilities (to be specified)	-	-
Deferred Tax Liabilities (net)	-	-
<b>Total Non-Current Liabilities</b>	<b>2,139.00</b>	<b>0.00</b>
<b>Current Liabilities</b>		
a)Financial Liabilities	-	-
b) Other current liabilities	-	-
c) Provisions	3.37	1.47
d)Current Tax Liabilities	25.57	0.06
<b>Total Current Liabilities</b>	<b>28.94</b>	<b>1.53</b>
<b>Total Liabilities</b>	<b>2,167.94</b>	<b>1.53</b>
<b>Total Equity And Liabilities</b>	<b>3,128.91</b>	<b>218.91</b>





**Yogi Limited (Formerly Known as Parsharti Investment Limited)**  
**Statement of Cash Flows For the for the Six month ended September 30, 2022**

Rs. In Lakh

Particulars	As at 30- September- 2022	As at 31- March- 2022
<b>A. Cash Flow From Operating Activities</b>		
Profit after tax	-31.41	-0.23
Adjustments For:		
Deferred Tax Reversal	0	7.64
Reversal of MAT credit Entitlement	0	7.00
Other Comprehensive Income	0	-0.59
<b>Cash Generated From Operation Before Working Capital Changes</b>	<b>-31.41</b>	<b>13.82</b>
Finance Income	2.28	1.04
Income From Dividend	0	0.61
<b>Operating (Loss) Before Working Capital Changes</b>	<b>-33.69</b>	<b>12.17</b>
Movements in Working Capital :		
Decrease(Increase) in Inventories	-2,785.38	82.56
Decrease / (Increase) in Trade Receivables	0	1.71
Decrease(Increase) in Other Financial Assets	0	2.72
Other current Assets	-3.66	-4.06
Increase in Other Financial Liabilities	27.41	-3.23
<b>Cash Generated (used) in operations</b>	<b>-2,795.33</b>	<b>91.87</b>
Direct Taxes Paid (Net of Refunds)	0	-0.59
<b>Net Cash Outflow From Operating Activities</b>	<b>-2,795.33</b>	<b>92.46</b>
<b>B. Cash Flows From Investing Activities</b>		
Payment for Land Development	-303.30	-20.00
Proceeds from Sale of Investment	0	5.72
Loss on sale of Investment Through OCI	0	-0.16
Interest Received	0	1.04
Income from dividend	0	0.61
<b>Net Cash (Outflow) from Investing Activities</b>	<b>-303.30</b>	<b>-12.79</b>
<b>C. Cash Flows From Financing Activities</b>		
Proceeds from issuance of Share Capital/ Share Application Money Pending A	575.00	
Proceeds from Long-Term Borrowing	2,139.00	
Proceeds from Issuance of Share Capital	80.00	
Premium on Shares Issued	120.00	
Interest income	2.28	
<b>Net Cash Inflow from Financing Activities</b>	<b>2,916.28</b>	<b>0.00</b>
<b>D. Net Increase in Cash &amp; Cash Equivalents (A + B + C)</b>	<b>-182.35</b>	<b>79.67</b>
<b>E. Cash &amp; Cash Equivalents at the beginning of the year / period</b>	<b>187.11</b>	<b>107.44</b>
<b>F. Cash &amp; Cash Equivalents at the end of the year / period</b>	<b>4.76</b>	<b>187.11</b>
<b>Component of Cash and Cash Equivalents</b>		
Cash on hand	0.40	0.40
Balances with Scheduled Bank		
- On Current Accounts	4.26	186.61
- Deposits with original maturity of less than three months	0.10	0.10
<b>Cash and Cash Equivalents at the end of the year / period</b>	<b>4.76</b>	<b>187.11</b>

