



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 held on 09th August, 2023

In compliance with Regulation 30 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform that the Board of Directors of the Company at their meeting held on Wednesday, 09th August, 2023 has considered and approved the Un-audited Financial Results along with the Limited Review Report issued by the Statutory Auditors of the Company for the first quarter ended 30th June, 2023.

The Meeting of the Board of Directors of the Company was commenced at 12:00 Noon and concluded at 01: 50 p.m.

Kindly take the same on record.

Yours faithfully

FOR YOGI LIMITED

(Riddhi Dilip Sidhpura)

Company Secretary & Compliance Officer

Date: 09th August, 2023

Place: Mumbai

Encl: Un-audited Financial Results along with the Limited Review Report issued by the Statutory Auditors of the Company for the first quarter ended 30th June, 2023.



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, June 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, June 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

Akshat Sakai

Akshat Arunkumar Jain
Partner
9th August, 2023
Membership No.170822
UDIN: 23170822BGXJRS2132





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Statement of Unaudited Financial Results for the First Quarter ended 30th June, 2023

Rs. In Lakh

Sr. No.	Particulars	Quarter Ended			Year ended
		30-Jun-2023	31-Mar-2023	30-Jun-2022	31-Mar-2023
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Income				
a	Revenue from Operations	-	-	-	-
b	Other Income	0.33	15.48	1.45	18.01
	Total Income	0.33	15.48	1.45	18.01
2	Expenses				
a	Cost of Land	-	-	-	2,768.66
b	Cost of Material and Services Consumed	174.84	213.26	-	359.10
c	Purchase of stock in trade	-	-	-	-
d	Changes in inventory of finished goods, stock in trade and WIP	-174.84	-213.26	-	-3,127.76
e	Employee Benefit Expenses	4.65	3.27	4.65	18.64
f	Finance Costs	-	-	-	-
g	Depreciation and Amortization Expense	0.02	0.02	-	0.02
h	Other Expenses	22.50	6.10	19.66	39.61
	Total Expense	27.17	9.39	24.31	58.26
3	Profit(Loss) before exceptional items and tax	(26.83)	6.09	(22.86)	(40.26)
4	Exceptional items				-
5	Profit(Loss) Before Tax	(26.83)	6.09	(22.86)	(40.26)
6	Tax Expense:				
	Current Tax	-	-	-	-
	Tax charge relating to earlier periods	-	-	-	-
	Mat credit entitlement reversed	-	-	-	-
	Deferred Tax Assets(created)Reversed	-	10.04	-	10.04
	Total Tax Expenses	0.00	10.04	0.00	10.04
7	Profit/(Loss) for the period from continuing operations (A)	(26.83)	16.13	(22.86)	(30.22)
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	(26.83)	16.13	(22.86)	(30.22)
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		-		-
	(B)	0.00	0.00	0.00	0.00
10	Total Comprehensive (Loss) for the year	(26.83)	16.13	(22.86)	(30.22)
11	Paid-up Equity share Capital (Face Value of the share is Rs.10/- each)	1335.73	826.08	335.73	826.08
12	Earnings/(Loss) per Share - (Face value of ` 10 each) Basic and Diluted	(0.27)	0.26	(0.68)	(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 09th August, 2022. The Statutory Auditors have performed a limited review on above financial result for the quarter ended on 30th June, 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 Out of the 10000013 Warrants allotted in terms of EGM resolution Dated 10-06-2022, all the warrants have been converted into shares and have been listed on BSE in three tranches vide dated 17/09/2022, 24/03/2023 and 29/05/2023.
- 5 The figures for the corresponding period/ previous year have been rearranged and regrouped wherever necessary.

Place: Mumbai
Date: 09th Aug 2023

For Yogi Limited
(Formerly Known as Parsharti Investment Limited)




Ghanshyam Nanjibhai Patel
DIN: 06647250
Managing Director