



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 : L93000MH1992PLC069958

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400001

Scrip code- 511702

Subject: Outcome of Board Meeting

Dear Sir,

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 Thursday 18th May, 2023 has, inter alia, considered and approved the followings items of agenda:

1. Audited Financial Results along with Auditors Report for the Fourth quarter and Financial year ended 31st March, 2023;
2. Audited Financial Statements of the company for the Financial year ended 31st March, 2023;

Pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. We do hereby confirm that the Statutory auditors of the Company, M/s. B.K.G. & Associates, have expressed unmodified opinion(s) in its audit report pertaining to the audited financial results for the quarter and year ended 31st March, 2023.



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The meeting commenced at 2:00 p.m. and concluded at 2:30 p.m.

Kindly take the same on record.

FOR YOGI LIMITED

(Ghanshyambhai Nanjibhai Patel)

Managing Director

DIN: 06647250

Date: 18th May, 2023

Place: Mumbai

Encl:

*Audited Financial Results along with Auditors Report for the Fourth quarter
and Financial year ended 31st March, 2023*



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To

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai- 400 001

Subject: Declaration under Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 and SEBI Circular No. CR/CFD/CMD/56/2016 dated May 27, 2016.

Declaration

In compliance with the provisions of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 and SEBI Circular No. CR/CFD/CMD/56/2016 dated May 27, 2016, the Company hereby declares that M/s. M/s. B.K.G. & Associates, Chartered Accountants, (Firm Registration Number: 114852W), the Statutory Auditors of the Company have issued Audit Report with unmodified opinion on Audited Financial Result of the Company for the financial year ended 31st March, 2023.

Kindly take the same on record.

Thanking you

FOR YOGI LIMITED

(Ghanshyambhai Nanjibhai Patel)

Managing Director

DIN: 06647250

Date: 18th May, 2023

Place: Mumbai



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Statement of Audited Financial Results for the Quarter and Year ended 31st March, 2023

Sr. No.	Particulars	Rs. In Lakh				
		Quarter Ended			Year ended	
		31-Mar-2023 (Audited)	31-Dec-2022 (Unaudited)	31-Mar-2022 (Audited)	31-Mar-2023 (Audited)	31-Mar-2022 (Audited)
1	Income					
a	Revenue from Operations	-	-	2.25	-	114.07
b	Other Income	15.48	0.25	1.04	18.01	1.65
	Total Income	15.48	0.25	3.29	18.01	115.72
2	Expenses					
a	Cost of Land	-	2,768.66	-	2,768.66	-
b	Cost of Material and Services Consumed	213.26	145.84	-	359.10	-
c	Purchase of stock in trade	-	-	-	-	3.60
d	Changes in inventory of finished goods, stock in trade and WIP	-213.26	-2,914.50	2.78	-3,127.76	82.56
e	Employee Benefit Expenses	3.27	6.06	2.30	18.63	7.32
f	Finance Costs	-	-	0.00	-	0.07
g	Depreciation and Amortization Expense	0.02	-	-	0.02	-
h	Other Expenses	6.10	9.12	3.19	39.61	8.35
	Total Expense	9.39	15.18	8.27	58.26	101.90
3	Profit(Loss) before exceptional items and tax	6.09	(14.93)	(4.98)	(40.25)	13.82
4	Exceptional items					
5	Profit(Loss) Before Tax	6.09	(14.93)	(4.98)	(40.25)	13.82
6	Tax Expense:					
	Current Tax	-	-	-	-	0.15
	Tax charge relating to earlier periods	-	-	-	-	-0.74
	Mat credit entitlement reversed	-	-	-	-	7.00
	Deferred Tax Assets(created)Reversed	10.04	-	0.21	10.04	7.64
	Total Tax Expenses	10.04	0.00	0.21	10.04	14.05
7	Profit/(Loss) for the period from continuing operations (A)	16.13	(14.93)	(5.19)	(30.21)	(0.23)
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	16.13	-14.93	-5.19	(30.21)	(0.23)
9	Other Comprehensive Income					
a.	Items that will not be reclassified to profit or loss					
	a) Equity Instruments through other comprehensive income	-	-	-	-	-0.16
	Income tax relating to items that will not be reclassified to profit or loss sub total	0.00	0.00	0.02	0.00	0.02
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	0.02	0.00	(0.14)
10	Total Comprehensive (Loss) for the year	16.13	(14.93)	(5.17)	(30.21)	(0.37)
11	Paid-up Equity share Capital (Face Value of the share is Rs.10/- each)	826.08	415.73	335.73	826.08	335.73
12	Earnings/(Loss) per Share - (Face value of ` 10 each) Basic and Diluted	0.26	(0.36)	(0.15)	(0.78)	(0.01)





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Notes:

- 1 The above financial results & Statement of Assets & Liabilities were reviewed by the Audit Committee and have been taken on record and approved by the Board of Directors at their meeting held on 18th May 2023 along with Independent Audit Reports for the quarter and Year ended on 31st March 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 Figures for the quarter ended 31st March 2023 and 31st March 2022 are balancing figures between audited figures in respect of the full financial year up to 31st March, 2023, and year to date figure upto the end of the third quarter of the relevant financial year which were subject to limited review by the auditors.
- 5 Out of the 10000013 Warrants allotted in terms of EGM resolution Dated 10-06-2022, 4903543 warrants have been exercised by allottees. The Company has applied for the listing of the 800000 shares resulting from the conversion of warrants on 17/09/2022 and 4103543 shares resulting from the conversion of warrants on 24/03/2023, remaining 5096470 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: 18th May 2023

For Yogi Limited
(Formerly Known as Parsharti Investment Limited)

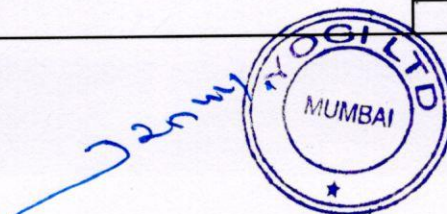

Ghanshyam Nanjibhai Patel
DIN: 06647250
Managing Director



Yogi Limited
(Formerly Known as Parsharti Investment Limited)
Statement of Assets & Liability as at March 31, 2023

Rs. In Lakh

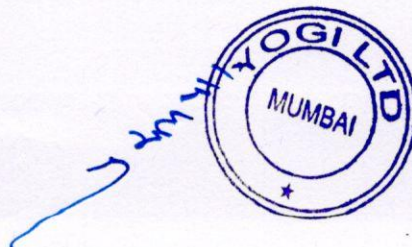
Particulars	As at March 31, 2023	As at March 31, 2022
Assets		
Non-Current assets		
a) Property, Plant and Equipment	0.24	-
b) Financial Assets		
i. Investments	-	-
ii. Trade receivables	-	-
iii. Loans		
- To related parties	293.91	-
c) Deferred tax assets (net)	17.02	6.98
d) Non-Current Tax Assets- Mat entitlement	-	0
e) Other Non-Current Assets	42.00	20.00
Total Non-Current Assets	353.17	26.98
Current assets		
a) Inventories	3,127.76	-
b) Financial Assets		
(i) Trade Receivables	-	-
(ii) Cash and Cash Equivalents	4.43	187.01
(iii) Bank balance other than cash and cash equivalents	-	0.10
c) Current Tax Assets(IT and GST)	1.74	4.75
d) Other Current Assets	1.29	0.07
Total Current Assets	3,135.23	191.93
Total Assets	3,488.40	218.91
Equity and Liabilities		
Equity		
a) Equity Share Capital	826.08	335.73
b) Other Equity	586.96	-118.35
c) Money Received against Share warrant	318.53	-
Total Equity	1,731.57	217.38
Non-Current Liabilities		
a) Financial Liabilities		
(i) Borrowings	1,695.57	-
(ii) Trade payables	-	-
Deferred Tax Liabilities (net)	-	-
Other Non-Current Liabilities	-	-
Total Non-Current Liabilities	1,695.57	0.00
Current Liabilities		
a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade and Other Payables		
a) total outstanding due to MSME	49.65	-
b) total outstanding due to other than MSME	6.64	0.02
b) Other current liabilities	-	-
c) Provisions	2.88	1.45
d) Current Tax Liabilities	2.09	0.06
Total Current Liabilities	61.26	1.53
Total Liabilities	1,756.83	1.53
Total Equity And Liabilities	3,488.40	218.91



Yogi Limited (Formerly Known as Parsharti Investment Limited)
Statement of Cash Flows For the Year ended March 31, 2023

Rs. In Lakh

Particulars	As at 31- March - 2023	As at 31- March- 2022
A. Cash Flow From Operating Activities		
Profit after tax	-30.22	-0.23
Adjustments For:		
Deferred Tax Reversal	-10.04	7.64
Reversal of MAT credit Entitlement	-	7.00
Other Comprehensive Income	-	-0.59
Cash Generated From Operation Before Working Capital Changes	-40.26	13.82
Depreciation and Amortisation Expenses	-0.02	-
Finance Income	18.00	1.04
Income From Dividend	-	0.61
Operating (Loss) Before Working Capital Changes	-58.23	12.17
Movements in Working Capital :		
Decrease(Increase) in Inventories	-3,127.76	82.56
Decrease / (Increase) in Trade Receivables	-	1.71
Decrease(Increase) in Other Financial Assets	-	2.72
Other current Assets	1.78	-4.06
(Increase) in Other Assets	-0.26	-
Increase in Trade Payables	56.26	-
Increase in Other Financial Liabilities	3.47	-3.23
Increase in Provision		
Cash Generated (used) in operations	-3,124.74	91.87
Direct Taxes Paid (Net of Refunds)	-	-0.59
Net Cash Outflow From Operating Activities	-3,124.74	92.46
B. Cash Flows From Investing Activities		
Payment for Land Development	-22.00	-20.00
Proceeds from Sale of Investment	-	5.72
Loss on sale of Investment Through OCI	-	-0.16
Non Current Investment- Loan to Related Party	-293.92	-
Interest Received	18.00	1.04
Income from dividend	-	0.61
Net Cash (Outflow) from Investing Activities	-297.92	-12.79
C. Cash Flows From Financing Activities		
Proceeds from Issuance of Share Capital	490.35	-
Share Application Money Pending Allotment	318.53	-
Premium on Shares Issued	735.53	-
Proceeds from Long-Term Borrowing	1695.57	-
Repayment of Long-Term Borrowings		
Net Cash Inflow from Financing Activities	3,239.98	0.00
D. Net Increase in Cash & Cash Equivalents (A + B + C)	-182.68	79.67
E. Cash & Cash Equivalents at the beginning of the year / period	187.11	107.44
F. Cash & Cash Equivalents at the end of the year / period	4.43	187.11
Component of Cash and Cash Equivalents		
Cash on hand	1.47	0.40
Balances with Scheduled Bank		
- On Current Accounts	2.96	186.61
- Deposits with original maturity of less than three months	-	0.10
Cash and Cash Equivalents at the end of the year / period	4.43	187.11





B K G & Associates

Chartered Accountants

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**INDEPENDENT AUDITORS' REPORT ON AUDIT OF ANNUAL FINANCIAL
RESULTS AND REVIEW OF QUARTERLY RESULTS**

To

Board of Directors

Yogi Limited

(Formerly Parsharti Investment Limited)

Opinion and Conclusion

We have audited the (a) Financial results for the year ended March 31, 2023, and (b) reviewed the Financial Results for the quarter ended March 31st, 2023 (refer other matter section below) which were subject to limited review by us both included in the accompanying "Statement of Financial Results for the Quarter and Year ended on March 31st, 2023 of **Yogi Limited (Formerly) Parsharti Investment Limited ('the Company')**, being submitted by the Company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

(A) Opinion on Annual Financial Results

In our opinion and to the best of our information and according to the explanations given to us, these financial results for the year ended March 31, 2023:

- i. are presented in accordance with the requirements of Regulation 33, Regulation 52 and Regulation 54 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, of the Loss and other comprehensive income and other financial information for the year then ended March 31, 2023.

(B) Conclusion on Unaudited Financial Results for the quarter ended March 31, 2023

With respect to the Financial Results for the quarter ended March 31, 2023, based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Financial Results for the quarter ended March 31, 2023, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, has not





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disclosed the information required to be disclosed in terms of Regulation 33, Regulation 52 and Regulation 54 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.

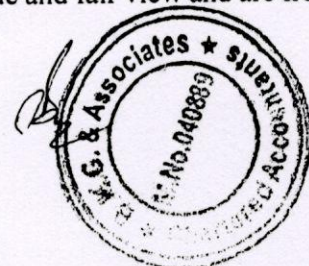
Basis for Opinion on the Audited Financial Results for the year ended March 31, 2023

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 (the "Act"). Our responsibilities under those Standards are further described in paragraph (a) of Auditor's Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") together with the ethical requirements that are relevant to our audit of the Financial Results for the year ended March 31, 2023 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Financial Results

These quarterly financial results and annual results have been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act, read with relevant rules issued there-under and other accounting principles, generally accepted in India and in compliance with Regulation 33, Regulation 52 and Regulation 54 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies, making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.





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In preparing the financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities

(a) Audit of the Financial Results for the year ended March 31,2023

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3) (1) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial control system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.



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Chartered Accountants

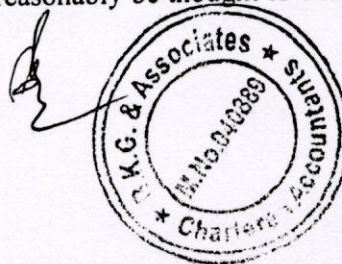
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- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation,
- Obtain sufficient appropriate audit evidence regarding the Annual Financial Results of the Company to express an opinion on the Annual Financial Results.
- Perform procedure in accordance with the circular issued by SEBI under regulation 33(8) of the Listing Regulation to the extent applicable.

Materiality is the magnitude of misstatements in the financial statements that individually or in aggregate makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and. Qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work and ii) to evaluate the effect of any identified misstatements in the financial Statement.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.





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(b) Review of the Financial Results for the quarter ended March 31, 2023

We conducted our review of the Financial Results for the quarter ended March 31, 2023 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 ICAI. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 SAs specified under section 143(10) of the Act 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.

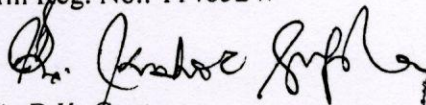
Other Matters:

The Statement includes the results for the Quarter ended March 31, 2023, being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

Our report on the Statement is not modified in respect of this matter.

**FOR BKG & ASSOCIATES
CHARTERED ACCOUNTANTS**

Firm Reg. No.: 114852W



CA. B.K. Gupta
(Partner)

M. No.: 040889

UDIN: 23040889B9XJU03479

Place: Mumbai

Date: May 18, 2023

