



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 Third Quarter and Nine month ended 31st December, 2023

Dear Sir/Madam,

This is to inform you that the Board of Directors at their meeting held today viz., 18th January, 2024 has inter-alia

1. Approved the Unaudited Financial Results for the third quarter and nine month ended 31st December, 2023.
2. Take on record the resignation of Company Secretary & Compliance officer- Ms. Riddhi Dilip Sidhpura.

Please find enclosed a copy of the un-audited financial results of the Company as per Indian Accounting Standards (IND AS) for the third quarter and nine month ended 31st December, 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 third quarter and nine month ended 31st December, 2023 along with Limited Review Report will be made available on the Company's website www.yogiltd.com

The meeting commenced at 03:00 p.m and concluded at 04:00 p.m

FOR YOGI LIMITED

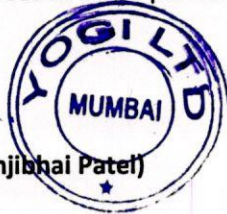
(Ghanshyambhai Nanjishai Patel)

Managing Director

DIN: 06647250

Date: 18th January, 2024

Place: Mumbai





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, December 31, 2023, Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

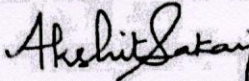
**TO
THE BOARD OF DIRECTORS OF
YOGI LIMITED**

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, December 31, 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
18th January, 2024
Membership No.170822
UDIN: 24170822BKFUDB5329





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Statement of Unaudited Financial Results for the Quarter and Nine month ended 31st Dec, 2023

Rs. In Lakh

| Sr. No. | Particulars | Quarter Ended | | | Nine month Ended | | Year ended |
|-----------|--|----------------|----------------|----------------|------------------|----------------|----------------|
| | | 31-Dec-2023 | 31-Dec-2022 | 30-Sept-2023 | 31-Dec-2023 | 31-Dec-2022 | 31-Mar-2023 |
| | | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| 1 | Income | | | | | | |
| a | Revenue from Operations | - | - | - | - | - | - |
| b | Other Income | 6.27 | 0.25 | 0.09 | 6.69 | 2.53 | 18.01 |
| | Total Income | 6.27 | 0.25 | 0.09 | 6.69 | 2.53 | 18.01 |
| 2 | Expenses | | | | | | |
| a | Cost of Land | - | 2,768.66 | 977.78 | 977.78 | 2,768.66 | 2,768.66 |
| b | Cost of Material and Services Consumed | 266.38 | 145.84 | 200.59 | 641.81 | 145.84 | 359.10 |
| c | Purchase of stock in trade | - | - | - | - | - | - |
| d | Changes in inventory of finished goods, stock in trade and WIP | -266.38 | -2,914.50 | -1,178.37 | -1,619.59 | -2,914.50 | -3,127.76 |
| e | Employee Benefit Expenses | 4.65 | 6.06 | 4.65 | 13.95 | 15.36 | 18.64 |
| f | Finance Costs | - | - | - | - | - | - |
| g | Depreciation and Amortization Expense | 0.04 | - | 0.04 | 0.10 | - | 0.02 |
| h | Other Expenses | 11.14 | 9.12 | 10.96 | 44.60 | 33.51 | 39.61 |
| | Total Expense | 15.83 | 15.18 | 15.65 | 58.65 | 48.87 | 58.26 |
| 3 | Profit(Loss) before exceptional items and tax | (9.56) | (14.93) | (15.56) | (51.96) | (46.34) | (40.25) |
| 4 | Exceptional items | | | | | | |
| 5 | Profit(Loss) Before Tax | (9.56) | (14.93) | (15.56) | (51.96) | (46.34) | (40.25) |
| 6 | Tax Expense: | | | | | | |
| | Current Tax | - | - | - | - | - | - |
| | Tax charge relating to earlier periods | - | - | - | - | - | - |
| | Mat credit entitlement reversed | - | - | - | - | - | 10.04 |
| | Deferred Tax Assets(created)Reversed | - | - | - | - | - | - |
| | 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) | (9.56) | (14.93) | (15.56) | (51.96) | (46.34) | (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 | -9.56 | (14.93) | (15.56) | (51.96) | (46.34) | (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 | (9.56) | (14.93) | (15.56) | (51.96) | (46.34) | (30.21) |
| 11 | Paid-up Equity share Capital (Face Value of the share is Rs.10/- each) | 1619.13 | 415.73 | 1619.13 | 1619.13 | 415.73 | 826.08 |
| 12 | Earnings/(Loss) per Share - (Face value of ` 10 each) | (0.01) | (0.36) | (0.01) | (0.96) | (1.11) | (0.78) |
| | Basic and Diluted | | | | | | |





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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 18 th January, 2024. The Statutory Auditors have performed a limited review on above financial result for the quarter ended on 31st Dec,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 figures for the corresponding period/ previous year have been rearranged and regrouped wherever necessary.

Place: Mumbai
Date: 18th Jan 2024

For Yogi Limited
(Formerly Known as Parsharti Investment Limited)


Ghanshyam Nanjibhai Patel
DIN: 06647250
Managing Director

