

# 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: Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations 2015 – Un-audited Financial Results for the First Quarter ended 30<sup>th</sup> June, 2022.**

Dear Sir,

Un-audited Financial Results along with the Limited Review Report issued by the Statutory Auditors of the Company for the first quarter ended 30<sup>th</sup> June, 2022.

Kindly take the same on records.

**FOR YOGI LIMITED**

*(Formerly known as Parsharti Investment Limited)*

(Ghanshyambhai Nanjibhai Patel)

Managing Director

Date: 05<sup>th</sup> August, 2022

Place: Mumbai





**B K G & Associates**  
**Chartered Accountants**

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

**Independent Auditors' Report on Review of Interim Financial Results for the Quarter ended 30<sup>th</sup> June, 2022**

**The Board of Directors**  
**Yogi Limited**

We have reviewed the accompanying Statement of Unaudited Financial Results of Yogi Limited (Formerly known as Parsharti Investment Limited) (the 'Company'), for the quarter ended 30<sup>th</sup> June, 2022 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Regulation').

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 the Indian Accounting Standard 34 "Interim Financial Reporting", prescribed under section 133 of the Companies Act, 2013 (the 'Act') read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

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. 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.

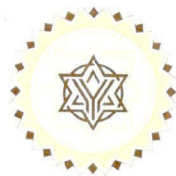
Based on our review conducted and procedure performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards specified under Section 133 of the Act, as amended, read with relevant rules issued there-under and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For B. K. G. & Associates.**  
Chartered Accountants  
FRN - 114852(W)

  
B. K. Gupta  
Partner  
M. No. 040889  
UDIN: 22040889AOIJTY9121



Place: Mumbai  
Date: August 5<sup>th</sup>, 2022



# 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

## Statement of Unaudited Financial Results for the First quarter ended 30th June, 2022

Sr. No.	Particulars	Rs. In Lakh			
		Quarter Ended			Year ended
		30-June-2022 (Unaudited)	31-Mar-2022 (Audited)	30-June-2021 (Unaudited)	31-Mar-2022 (Audited)
1	<b>Income</b>				
a	Revenue from Operations	-	2.25	8.04	114.07
b	Other Income	1.45	1.04	-	1.65
	<b>Total Income</b>	<b>1.45</b>	<b>3.29</b>	<b>8.04</b>	<b>115.72</b>
2	<b>Expenses</b>				
a	Cost of Material Consumed	-	-	-	-
b	Purchase of stock in trade	-	-	3.60	3.60
c	Changes in inventory of finished goods, stock in trade and WIP	-	2.78	(4.17)	82.56
d	Employee Benefit Expenses	4.65	2.30	1.65	7.31
e	Finance Costs	-	-	0.05	0.07
f	Depreciation and Amortization Expense	-	-	-	-
g	Other Expenses	19.66	3.19	1.70	8.35
	<b>Total Expense</b>	<b>24.31</b>	<b>8.27</b>	<b>2.83</b>	<b>101.90</b>
3	<b>Profit(Loss) before exceptional items and tax</b>	<b>(22.86)</b>	<b>(4.98)</b>	<b>5.21</b>	<b>13.82</b>
4	Exceptional items	-	-	-	-
5	<b>Profit(Loss) Before Tax</b>	<b>(22.86)</b>	<b>(4.98)</b>	<b>5.21</b>	<b>13.82</b>
6	<b>Tax Expense:</b>				
	Current Tax	-	-	0.82	0.15
	Tax charge relating to earlier periods	-	-	-	(0.74)
	Mat credit entitlement	-	-	(0.82)	7.00
	Deferred Tax Assets( reversal)	-	0.21	2.63	7.64
	<b>Total Tax Expenses</b>	<b>0.00</b>	<b>0.21</b>	<b>2.63</b>	<b>14.05</b>
7	<b>Profit/(Loss) for the period from continuing operations (A)</b>	<b>(22.86)</b>	<b>(5.19)</b>	<b>2.58</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>(22.86)</b>	<b>(5.19)</b>	<b>2.58</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	-	-	0.16	(0.16)
	sub total	-	0.02	(0.02)	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)</b>	<b>0.00</b>	<b>0.02</b>	<b>0.14</b>	<b>(0.15)</b>
10	<b>Total Comprehensive (Loss) for the year</b>	<b>(22.86)</b>	<b>(5.17)</b>	<b>2.72</b>	<b>(0.37)</b>
11	Paid-up Equity share Capital ( Face Value of the share is Rs.10/- each)	335.73	335.73	335.73	335.73
12	<b>Earnings/(Loss) per Share - (Face value of ` 10 each) Basic and Diluted</b>	<b>(0.68)</b>	<b>(0.15)</b>	<b>0.08</b>	<b>(0.01)</b>





# 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

## 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 June, 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 The figures for the corresponding period/ previous year have been rearranged and regrouped wherever necessary.

Place: Mumbai

Date: 05th August, 2022



For Yogi Limited  
(Formerly Known as Parsharti Investment Limited)

  
Ghanshyambhai Nanjibhai Patel  
DIN: 06647250  
Managing Director