



YOGI LIMITED

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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

Ref: Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

This is to inform you that the Board of Directors at their meeting held today viz., 21st October, 2024 has inter-alia approved the Unaudited Financial Results for the Second Quarter and half year ended 30th September, 2024

Please find enclosed a copy of the un-audited financial results of the Company as per Indian Accounting Standards (IND AS) for the Second Quarter and half year ended 30th September, 2024 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 Second Quarter and half year ended 30th September, 2024 along with Limited Review Report will be made available on the Company's website www.yogiltd.com

The meeting commenced at 12:30 p.m. and concluded at 5:15 p.m.

FOR YOGI LIMITED

GHANSHYAM
NANJIBHAI PATEL

Digitally signed by
GHANSHYAM NANJIBHAI PATEL
Date: 2024.10.21 17:19:30
+05'30'



(Ghanshyambhai Nanjibhai Patel)

Managing Director

DIN: 06647250

Date: 21st October, 2024

Place: Mumbai



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Statement of Unaudited Financial Results for the First Quarter ended 30th Sept, 2024

Sr. No.	Particulars	Rs. In Lakh					
		Quarter Ended			Six Month Ended		Year Ended
		30-Sep-2024	30-Sep-2023	30-Jun-2024	30-Sep-2024	30-Sep-2023	31-Mar-2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
a	Revenue from Operations	-	-	-	-	-	-
b	Other Income	7.47	0.09	5.55	13.02	0.42	-
	Total Income	7.47	0.09	5.55	13.02	0.42	29.66
2	Expenses						
a	Cost of Land	-	977.78	-	-	977.78	977.78
b	Cost of Material and Services Consumed	317.39	200.59	160.35	477.74	375.43	1,154.47
c	Purchase of stock in trade	-	-	-	-	-	-
d	Changes in inventory of finished goods, stock in trade and WIP	-317.39	-1,178.37	-160.35	-477.74	-1,353.21	-2,132.25
e	Employee Benefit Expenses	6.54	4.65	6.55	13.08	9.30	17.97
f	Finance Costs	-	-	-	-	-	-
g	Depreciation and Amortization Expense	0.54	0.04	0.54	1.09	0.06	0.19
h	Other Expenses	10.19	10.96	14.33	24.52	33.46	63.11
	Total Expense	17.27	15.65	21.42	38.69	42.82	81.27
3	Profit(Loss) before exceptional items and tax	(9.80)	(15.56)	(15.87)	(25.67)	(42.40)	(51.61)
4	Exceptional items	-	-	-	-	-	-
5	Profit(Loss) Before Tax	(9.80)	(15.56)	(15.87)	(25.67)	(42.40)	(51.61)
6	Tax Expense:						
	Current Tax	-	-	-	-	-	-
	Deferred Tax Assets(created)Reversed	-	-	-	-	-	-
	Total Tax Expenses	0.00	0.00	0.00	0.00	0.00	13.51
7	Profit/(Loss) for the period from continuing operations (A)	(9.80)	(15.56)	(15.87)	(25.67)	(42.40)	(38.10)
a	Profit/(loss) from discontinued operations	-	-	-	0	-	-
b	Tax expense of discontinued operations	-	-	-	-	-	-
c	Profit/(loss) from discontinued operations (after tax)	-	-	-	-	-	-
8	Profit or loss for the period	(9.80)	(15.56)	(15.87)	(25.67)	(42.40)	(38.10)
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	0.00	0.00	0.00	0.00	0.00	0.00
10	Total Comprehensive (Loss) for the year	(9.80)	(15.56)	(15.87)	(25.67)	(42.40)	(38.10)
11	Paid-up Equity share Capital (Face Value of the share is Rs.10/- each)	3000.00	1619.13	2190.27	3000.00	1619.13	2190.27
12	Earnings/(Loss) per Share - (Face value of ' 10 each)						
	Basic (in Rs')	(0.06)	(0.01)	(0.07)	(0.06)	(0.78)	(0.27)
	Diluted(in Rs)	(0.06)	(0.01)	(0.07)	(0.06)	(0.78)	(0.23)





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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 21st October, 2024. The Statutory Auditors have reviewed the above financial result for the quarter and Half Year ended on 30th Sept, 2024
- 2 These Results have been prepared on the basis of Audited standalone financial Statements, which are prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under section 133 of The Companies Act, 2013 and notified by the Ministry of Corporate Affairs under the The Companies (Indian Accounting Standards) Rules, 2015 (as amended).
- 3 The above Audited financial results will be available on the Company's website : www.yogiltd.com
- 4 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.
- 5 Out of the 13808687 Warrants allotted in terms of EGM resolution Dated 24-01-2024, 5711396 warrants have been exercised by allottees. The Company has applied for the listing of the 50,08,711 shares resulting from the conversion of warrants on 14/03/2024 and 7,02,685 Shares resulting from the conversion of warrants on 20/03/2024, remaining 8097291 Shares resulting from the conversion of warrants on 10/09/2024.
- 6 The figures for the corresponding period/ previous year have been rearranged and regrouped wherever necessary.

Place: Mumbai
Date: 21st Oct 2024

For Yogi Limited
(Formerly Known as Parsharti Investment Limited)


Ghanshyam Nanjibhai Patel
DIN: 06647250
Managing Director



Yogi Limited
Unaudited Balance Sheet as at Sept 30, 2024

Rs. In Lakh

Particulars	As at Sept 30, 2024	As at March 31, 2024
Assets		
Non-Current assets		
a) Property, Plant and Equipment	12.67	1.60
b) Financial Assets		
i. Investments	-	-
ii. Trade receivables	-	-
iii. Loans		
- To related parties	1497.45	1,200.00
c) Deferred tax assets (net)	30.53	30.53
d) Non-Current Tax Assets- Mat entitlement	0.00	-
e) Other Non-Current Assets	1012.78	582.78
Total Non-Current Assets	2553.43	1814.91
Current assets		
a) Inventories	5,737.75	5,260.01
b) Financial Assets		
(i) Investments	312.49	176.80
(ii) Trade Receivables	-	-
(iii) Loans	-	100.00
(iv) Cash and Cash Equivalents	1,207.30	36.79
(v) Bank balance other than cash and cash equivalents	-	-
c) Current Tax Assets (IT and GST)	0.18	2.24
d) Other Current Assets	14.12	12.33
Total Current Assets	7,271.84	5588.18
Total Assets	9,825.27	7403.09
Equity and Liabilities		
Equity		
a) Equity Share Capital	3,000.00	2,190.27
b) Other Equity	4,255.00	2,823.16
c) Money Received against Share warrants	-	566.81
Total Equity	7,255.00	5580.24
Non-Current Liabilities		
a) Financial Liabilities		
(i) Borrowings	1,514.21	1,505.88
(ii) Trade payables	-	-
Total Non-Current Liabilities	1,514.21	1505.88
Current Liabilities		
a) Financial Liabilities		
(i) Borrowings	965.98	258.19
(ii) Trade and Other Payables		
a) total outstanding due to MSME	11.89	10.87
b) total outstanding due to other than MSME	69.74	38.46
b) Provisions	-	-
c) Current Liabilities		
i) Payable for Expenses	6.87	6.08
ii) Statutory Liabilities	1.58	3.37
Total Current Liabilities	1,056.06	316.97
Total Liabilities	2,570.27	1822.85
Total Equity And Liabilities	9,825.27	7403.09



Yogi Limited
Statement of Cash Flows For the for the Quarter ended Sept 30, 2024

		Rs. In Lakh	
	Particulars	As at 30- Sept- 2024	As at 31- March- 2024
A.	Cash Flow From Operating Activities		
	Profit before tax	-25.67	-38.10
	Adjustments For:		
	Deferred Tax Reversal	0.00	-13.51
	Other Comprehensive Income	-	-
	Cash Generated From Operation Before Working Capital Changes	-25.67	-51.61
	Depreciation and Amortisation Expenses	-1.08	-0.19
	Finance Income	13.02	29.66
	Income From Dividend	-	-
	Operating (Loss) Before Working Capital Changes	-37.61	-81.08
	Movements in Working Capital :		
	Decrease(Increase) in Inventories	-477.74	-2,132.25
	Decrease / (Increase) in Investment	-135.68	-176.80
	Decrease / (Increase) in Trade Receivables	-	-
	Decrease(Increase) in Other Financial Assets	-	-
	Other current Assets	0.27	-11.54
	(Increase) in Other Assets	-442.15	-542.34
	Increase in Trade Payables	32.30	-6.95
	Increase in Other Financial Liabilities	-1.00	4.48
	Increase in Provision		
	Cash Generated (used) in operations	-1,061.61	-2946.48
	Direct Taxes Paid (Net of Refunds)	-	-
	Net Cash Outflow From Operating Activities	-1,061.61	-2946.48
B.	Cash Flows From Investing Activities		
	Payment for Land Development	-	-
	Proceeds from Sale of Investment	-	-
	Loss on sale of Investment Through OCI	-	-
	Current - Loan to Other Party	100.00	-100.00
	Income from dividend	-	-
	Net Cash (Outflow) from Investing Activities	100.00	-100.00
C.	Cash Flows From Financing Activities		
	Non Current - Loan to Related Party	-297.45	-906.08
	Proceeds from Issuance of Share Capital	809.73	1364.19
	Share Application Money Pending Allotment	-566.81	248.28
	Premium on Shares Issued	1457.51	2274.30
	Proceeds from Long-Term Borrowing	8.33	1505.88
	Interest Received	13.02	29.66
	Repayment of Long-Term Borrowings	707.79	-1437.37
	Net Cash Inflow from Financing Activities	2,132.12	3,078.84
D.	Net Increase in Cash & Cash Equivalents (A + B + C)	1170.51	32.36
E.	Cash & Cash Equivalents at the beginning of the year / period	36.79	4.43
F.	Cash & Cash Equivalents at the end of the year / period	1,207.30	36.79
	Component of Cash and Cash Equivalents		
	Cash on hand	25.21	23.92
	Balances with Scheduled Bank		
	- On Current Accounts	1,182.09	12.87
	- Deposits with original maturity of less than three months	-	-
	Cash and Cash Equivalents at the end of the year / period	1207.30	36.79



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, September 30, 2024, 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, September 30, 2024 ("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.

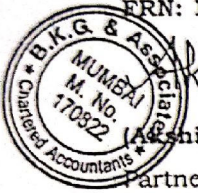
We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.

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 B.K.G & Associates

Chartered Accountants

ERN: 114852W



Arun Kumar Jain
(Arun Kumar Jain)
Partner

Membership No.170822

UDIN: 24170822BKFUHF6842

Place: Mumbai

Date: 21st October, 2024