

PURSHOTTAM INVESTOFIN LIMITED

Regd. Off: L-7, Menz Floor, Greenpark Extension, New Delhi -110016

Ph No. 011-46067802 CIN: L65910DL1988PLC033799 GSTIN: 07AAACD0419K1ZX

Email ID: purshottaminvestofin@gmail.com Website: www.purshottaminvestofin.in

BSE Limited

Corporate Relationship Department

Phiroze Jeejeebhoy Towers,

25th Floor, Dalal Street,

Fort, Mumbai -400 001

Sub: Outcome of Board Meeting in accordance with SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations").

The Board of Directors of the Company at their meeting held today, have, inter alia, considered and approved the following:

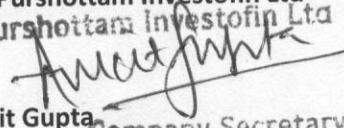
- a) Audited financial results of the Company for the quarter and financial year ended 31st March, 2021 along with Auditors Report thereon and Declaration in respect of Audit report with unmodified opinion under Regulation 33(3)(d) of the Listing Regulations;
- b) Appointment of M/s Kundan Agrawal & Associates, Practicing Company Secretaries (FRN:S2009DE113700) as Secretarial Auditor of the Company for the FY 2021-22. Brief profile of Secretarial Auditor attached as Annexure-I,

The Board meeting commenced at 04.00 pm and concluded at 7:50 PM

Kindly take the above information for your records.

Thanking You,

Yours Faithfully,

For Purshottam Investofin Ltd
For Purshottam Investofin Ltd

Ankit Gupta
Company Secretary

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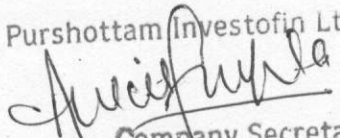
Website: www.purshottaminvestofin.in

Annexure-I

BRIEF PROFILE OF SECRETARIAL AUDITOR SEEKING RE-APPOINTMENT

Particular/ Requirement	
Reason for change	Re-appointment
Date of Appointment/Reappointment and terms of appointment/Reappointment	29.06.2021 M/s Kundan Agrawal & Associates, Practicing Company Secretaries (FRN:S2009DE113700) re-appointed as Secretarial Auditor of the Company for the FY 2021-22
Brief Profile	Kundan Agrawal & Associates has almost 7 years' experience of conducting secretarial audit of companies working in different sectors, covering various laws applicable on them.
Disclosure of relationship of Directors inter-se	None

For Purshottam Investofin Ltd


Company Secretary



Independent Auditor's Report on the Quarterly and Year to Date Audited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
Purshottam Investofin Ltd

Report on the audit of the Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date financial results of Purshottam Investofin Limited (the "Company") for the quarter ended March 31, 2021 and for the year ended March 31, 2021 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter ended March 31, 2021 and for the year ended March 31, 2021.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements 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 Code of



Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Financial Results

The Statement has been prepared on the basis of the annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 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 the 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, 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 for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 the Statement.



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 Statement, 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)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements 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.
- 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 Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

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.



Other Matter

The Statement includes the results for the quarter ended March 31, 2021 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2021 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Our opinion on the statement is not modified in respect of the above matters.

For STRG & Associates
Chartered Accountants
FRN 014826N

Rakesh Gupta
Partner
M. No. 094040



Place: New Delhi
Date: 29.06.2021

UDIN: 21094040AAAAET 2901

PURSHOTTAM INVESTOFIN LIMITED

CIN:L65910DL1988PLC033799

Regd. Office: L-7, MENZ FLOOR, GREEN PARK EXTN, NEW DELHI-110016

Tel:011-46067801, Email:purshottaminvestofin@gmail.com

Statement of Audited Financial Results for the Quarter And Financial Year Ended 31/03/2021

(Rs. in Lacs)

Particulars	Quarter Ended			Year Ended	
	31.03.2021 (Audited)	31.12.2020 (Reviewed)	31.03.2020 (Audited)	31.03.2021 (Audited)	31.03.2020 (Audited)
Refer Notes Below					
1 (i) Revenue from operations	50.69	9.18	69.10	101.83	280.8
Interest Income	-	-	1.35	0.04	4.72
Dividend Income	-	-	-	-	-
Rental Income	-	-	-	-	-
Fees and commission Income	-	-	-	-	-
Net gain on fair value changes	-	-	-	-	-
Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-	-
Sale of products (including Excise Duty)	-	-	-	-	-
Sale of services	-	-	1.48	-	1.48
Other	6.51	11.09	553.33	222.76	1012.17
(ii) Other revenue from operations	57.20	20.27	625.25	324.63	1299.16
2 Total Revenue From Operations					
3 Expenses					
Cost of Materials Consumed	-	-	470.61	97.46	988.49
Purchase of Stock-in-Trade					
Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	0.17	21.36	78.23	56.69	154.55
Employees Cost	9.76	10.11	9.93	40.07	48.24
Interest & Finance Charges	18.27	0.37	1.68	19.92	9.81
Depreciation	3.14	2.47	3.21	10.61	12.53
Fees and commission expense	-	-	-	-	-
Net loss on fair value changes	-	-	-	-	-
Net loss on derecognition of financial instruments under amortised cost category	-	-	-	-	-
Impairment on financial instruments	6.68	6.94	9.24	23.93	55.17
Other Expenses	38.02	41.24	572.91	248.68	1268.78
4 Total Expenses					
Profit/(Loss) before exceptional Items & tax (2-4)	19.18	-20.98	52.35	75.95	30.38
5					
6 Exceptional items	19.18	-20.98	52.35	75.95	30.38
7 Profit/(Loss) before Tax (5-6)	19.30	-	7.75	19.30	7.75
8 Tax expense	20.06	-	9.00	20.06	9.00
Current Tax	0.76	-	-1.25	0.76	-1.25
Deferred Tax	-0.12	-20.98	44.60	56.65	22.64
9 Net Profit/(Loss) for the period/year (7-8)	-	-	-2.59	-	-7.69
10 Other Comprehensive Income					
(A) (i) Items that will not be reclassified to profit or loss (specify items and amounts)	-	-	-	-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-2.59	-	-7.69
Subtotal (A)	-	-	-2.59	-	-7.69
(B) (i) Items that will be reclassified to profit or loss (specify items and amounts)	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
Subtotal (B)	-	-	-2.59	-	-7.69
Other Comprehensive Income (A + B)	-	-	-2.59	-	-7.69
11 Total Comprehensive Income for the period/year(9+10)	-0.12	-20.98	42.01	56.65	14.94
12 Paid-up equity share capital (Face Value of the Share is Rs.10/-)	628.36	628.36	628.36	628.36	628.36
13 Reserve excluding Revaluation Reserves (As per balance sheet of prev.ac yr.)	2,395.00	2,338.34	2,338.34	2,395.00	2338.34
14 Earnings Per Share (EPS)					
Basic	-0.00	-0.33	0.67	0.90	0.36
Diluted	-0.01	-0.33	0.67	0.90	0.36

See accompanying note to the financial results

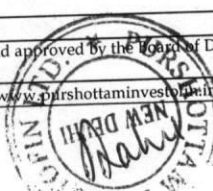
* Applicable in the case of consolidated results.

Further to the above, profit/loss from discontinuing operations, if any, included in the above shall be disclosed with details thereof.

NOTES :

1 The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors ("Board") in their respective meetings held on 29.06.2021

2 These Financial Results are available on the website of the Company Viz. www.purshottaminvestofin.com and on the website of BSE Limited (www.bseindia.com)

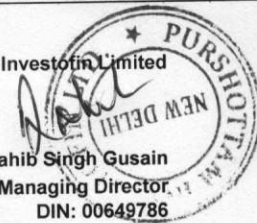


- 3 The Company does not have any Exceptional item to report for the above period.
- 4 Previous period / year figure have been regrouped / reclassified wherever necessary, to correspond with the current period's classification/ disclosure
- 5 Income/Loss arising on account of investments value is forming part of other income
- 6 This statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Place: New Delhi
Date: 29.06.2021

For Purshottam Investment Limited

Sahib Singh Gusain
Managing Director
DIN: 00649786



Rs. In Lacs			
Statement of Assets & Liabilities			
S.No.	Particulars	As at 31.03.2021	As at 31.03.2020
		(Audited)	(Audited)
	ASSETS		
1	Financial Assets		
(a)	Cash and cash equivalents	30.46	4.96
(b)	Bank Balance other than (a) above	-	-
(c)	Derivative financial instruments	-	-
(d)	Receivables		
(I)	Trade Receivables	0.06	73.93
(II)	Other Receivables	-	-
(e)	Loans	5080.77	2662.86
(f)	Investments	9.6	85.26
(g)	Other Financial assets (to be specified)	6.22	62.91
	sub-total financial asset	5127.11	2889.92
2	Non-financial Assets		
(a)	Inventories	-	-
(b)	Current tax assets (Net)	-	-
(c)	Deferred tax Assets (Net)	4.00	3.23
(d)	Investment Property	-	-
(e)	Biological assets other than bearer plants	-	-
(f)	Property, Plant and Equipment	23.36	27.98
(g)	Capital work-in-progress	-	-
(h)	Intangible assets under development	-	-
(i)	Goodwill	-	-
(j)	Other Intangible assets	-	-
(k)	Other non -financial assets (to be specified)	22.6	89.61
	sub-total non financial asset	49.96	120.82
	Total Assets	5177.07	3010.75
	LIABILITIES AND EQUITY		
	LIABILITIES		
1	Financial Liabilities		
(a)	Derivative financial instruments	-	-
(b)	Payables		
(I)	Trade Payables	-	-
(i)	total outstanding dues of micro enterprises and small enterprises	-	-
(ii)	total outstanding dues of creditors other than micro enterprises and small enterprises	-	6.87
(II)	Other Payables		
(i)	total outstanding dues of micro enterprises and small enterprises	-	-
(ii)	total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(c)	Debt Securities	-	-
(d)	Borrowings (Other than Debt Securities)	2126.95	24.28
(e)	Deposits	-	-



(f) Subordinated Liabilities	-	-
(g) Other financial liabilities(to be specified)	5.4	2.62
sub total of financial liabilities	2132.35	33.77
2 Non-Financial Liabilities		
(a) Current tax liabilities (Net)	-	-
(b) Provisions	21.36	10.29
(c) Deferred tax liabilities (Net)	-	-
(d) Other non-financial liabilities(to be specified)	-	-
sub total of non financial liabilities	21.36	10.29
3 EQUITY		
(a) Equity Share capital	628.36	628.36
(b) Other Equity	2395	2338.34
sub total of equity	3023.36	2966.7
Total Liabilities and Equity	5177.07	3010.75



Rs. In Lacs			
Statement of Cashflow			
S.No.	Particulars	As at 31.03.2021	As at 31.03.2020
		(Audited)	(Audited)
	Net Profit before Tax	75.95	30.38
	Add:- Depreciation	10.61	12.53
	Less:- Profit on sale of Fixed Assets	-	-
	Adjustments(if any)		
	Operating Profit before Working Capital Changes	86.56	42.91
	Adjustments for:		
	Increase/(Decrease) in Other Current Liabilities & Provisions	13.84	(3.19)
	(Increase)/Decrease in Trade Payable	(6.86)	(110.66)
	Increase/(Decrease) in Other Current Assets	66.72	(52.78)
	(Increase)/Decrease in Short Term Loans & Advances	0.28	3.22
	(Increase)/Decrease in Receivables	73.88	(73.94)
	(Increase)/Decrease in stock in hand	56.69	154.55
		204.55	(82.80)
	Cash Generated from Operations	291.12	(39.89)
	Income Tax	20.06	9.00
	Net Cash flow Generated from Operating Activities (A)	271.06	(48.89)
II.	CASH FLOW FROM INVESTING ACTIVITIES		
	Sale of Investment in Shares		
	Long Term Loans & Advances Given	(2,417.92)	26.25
	Sale of Fixed Assets	75.65	-
	Purchase of Fixed Assets	(5.99)	(0.65)
	Net Cash Flow Generated from Investing Activities (B)	(2,348.26)	25.60
III.	CASH FLOW FROM FINANCING ACTIVITIES		



	Short Term Borrowings	(0.07)	1.90
	Long Term Borrowings	2102.76	(13.08)
	Net Cash Flow Generated from Financing Activities (C)	2102.69	(11.18)
IV.	Net increase in Cash & Cash Equivalents (A + B + C)	25.50	(34.48)
	Cash and Cash equivalents at the begning of the period	4.96	39.44
	Cash and Cash equivalents at the end of the period	30.46	4.96
V.	Cash & Cash equivalents as stated in Balance Sheet		
	Cash in Hand	4.85	3.91
	Cash at Bank and Cheques In Hand	25.61	1.05
	Cash & Cash equivalents as stated in Balance Sheet	30.46	4.96



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To

BSE Limited

Phiroze Jeejeebhoy Towers,

Dalal Street,

Mumbai- 400 001

Sub: Declaration under Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

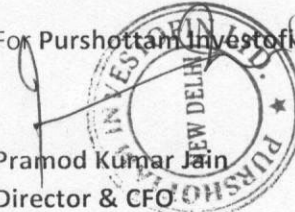
DECLARATION

In terms of Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No.CIR/CFD/CNID/56/2016 dated May 27, 2016, we hereby declare that M/s STRG & Associates, Chartered Accountants, the Statutory Auditors of the Company have given the audit report with unmodified opinion on the financial results of the Company for the period ended on 31st March, 2021.

Request to kindly take this declaration on record.

Thanking You,

For Purshottam Investofin Limited


Pramod Kumar Jain

Director & CFO

DIN: 00112968

Date: 29.06.22021