

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

Date:- 09.11.2023

To

BSE Limited

Corporate Relationship Department

Phiroze Jeejeebhoy Towers,

25th Floor, Dalal Street,

Fort, Mumbai -400 001

Sub.: Revised Quarterly and Six months Financial Result for the period ended September 30, 2023

Sir/ Madam

Further to our Communication dated 08.11.2023, we are re-submitting the revised quarterly and six months Financial Results for the period ended September 30, 2023 due to inadvertent error in cash flow statement.

We request you to please take this on record and ignore/withdraw from your website, our earlier submission of quarterly and six months financial results.

Thanking You,

Yours Faithfully,

For Purshottam Investofin Limited

**ANKIT
GUPTA**

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Date: 2023.11.09
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Ankit Gupta

Company Secretary and Compliance Officer

Encl.: As above



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

Review Report to

The Board of Directors

Purshottam Investofin Ltd.

We have reviewed the accompanying statement of unaudited financial results of Purshottam Investofin Ltd. (the "Company") for the quarter ended **30th September, 2023** and year to date from **1st April, 2023 to 30th September, 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 (the "Listing Regulations").

This statement is the responsibility of the Company's Management and has been 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, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are 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.

Based on our review conducted as 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 Ind AS 34 prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing



Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement. Our conclusion on the statement is not modified in respect of the above matter.

**FOR STRG & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 014826N**

SANJEEV Digitally signed by
SANJEEV TANDON
TANDON Date: 2023.11.08
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**CA SANJEEV TANDON
PARTNER
M. NO. 094634**

UDIN: 23094634BGXVGQ2211

**DATE: 08-11-2023
PLACE: NEW DELHI**

PURSHOTTAM INVESTOFIN LIMITED

CIN:L65910DL1988PLC033799

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

Tel:011-46067802, Email:purshottaminvestofin@gmail.com

(Rs. in Lakhs)

Statement of Unaudited Financial Results for the Quarter and Half Year Ended 30/09/2023

| Particulars | Quarter Ended (Unaudited) | | | Half Year Ended(Unaudited) | | Year Ended (Audited) |
|---|---------------------------|------------|------------|----------------------------|------------|----------------------|
| | 30.09.2023 | 30.06.2023 | 30.09.2022 | 30.09.2023 | 30.09.2022 | 31.03.2023 |
| Refer Notes Below | | | | | | |
| 1 (i) Revenue from operations | 181.09 | 204.93 | 130.53 | 386.02 | 290.65 | 552.41 |
| Interest Income | - | 0.04 | 0.04 | 0.04 | 0.04 | 0.04 |
| 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 | 1,962.06 | 2,305.29 | 194.05 | 4,267.35 | 337.99 | 1,021.23 |
| Other revenue from operations | - | 2.00 | - | 2.00 | - | 11.75 |
| (ii) Other Income | 2,143.15 | 2,512.26 | 324.62 | 4,655.41 | 628.68 | 1,585.43 |
| 2 Total Revenue From Operations | | | | | | |
| 3 Expenses | | | | | | |
| Cost of Materials Consumed | - | - | - | - | - | - |
| Purchase of Stock-in-Trade | 2,060.72 | 805.24 | 24.09 | 2,865.97 | 51.70 | 87.01 |
| Changes in inventories of finished goods, Stock-in -Trade and work-in-progress | -301.85 | 1,503.56 | (17.10) | 1,201.71 | 15.72 | 3.65 |
| Employees Cost | 15.04 | 17.13 | 13.67 | 32.18 | 25.69 | 54.94 |
| Interest & Finance Charges | 64.02 | 78.50 | 128.24 | 142.53 | 181.68 | 359.84 |
| Depreciation | 4.92 | 4.77 | 7.85 | 9.69 | 15.89 | 30.98 |
| 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 | - | - | - | - | - | - |
| Other Expenses | 93.05 | 37.60 | 183.61 | 130.65 | 287.41 | 1,011.89 |
| 4 Total Expenses | 1,935.91 | 2,446.81 | 340.36 | 4,382.72 | 578.09 | 1,548.31 |
| 5 Profit/(Loss) before exceptional Items & tax (2-4) | 207.24 | 65.45 | (15.74) | 272.69 | 50.59 | 37.13 |
| 6 Exceptional items | - | - | - | - | - | - |
| 7 Profit/(Loss) before Tax (5-6) | 207.24 | 65.45 | (15.74) | 272.69 | 50.59 | 37.13 |
| 8 Tax expense | - | - | - | - | - | 0.13 |
| Current Tax | - | - | - | - | - | - |
| Earlier Year Tax | 22.83 | - | 1.30 | 22.83 | 1.30 | 1.31 |
| Deferred Tax | - | - | - | - | - | 1.44 |
| 9 Net Profit/(Loss) for the period/year (7-8) | 184.41 | 65.45 | (17.05) | 249.86 | 49.28 | 37.26 |
| 10 Other Comprehensive Income | | | | | | |
| (A) (i) Items that will not be reclassified to profit or loss (specify items and amounts) | 134.26 | 140.35 | 665.45 | 274.62 | 256.52 | (326.15) |
| (ii) Income tax relating to items that will not be reclassified to profit or loss | - | - | - | - | - | - |
| Subtotal (A) | 134.26 | 140.35 | 665.45 | 274.62 | 256.52 | (326.15) |
| (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) | - | - | - | - | - | - |
| Other Comprehensive Income (A + B) | 134.26 | 140.35 | 665.45 | 274.62 | 256.52 | (326.15) |
| 11 Total Comprehensive Income for the period/year(9+10) | 318.67 | 205.80 | 648.40 | 524.47 | 305.80 | (288.89) |
| 12 Paid-up equity share capital (Face Value of the Share is Rs.10/-) | 628.36 | 628.36 | 628.36 | 628.36 | 628.36 | 628.36 |
| 13 Other Equity as per the balance sheet | - | - | - | 3,355.43 | 2,751.73 | 2,138.66 |
| 14 Earnings Per Share (EPS) | | | | | | |
| Basic | 2.93 | 1.04 | (0.27) | 3.98 | 0.78 | 0.59 |
| Diluted | 2.93 | 1.04 | (0.27) | 3.98 | 0.78 | 0.59 |
| See accompanying note to the financial results | | | | | | |
| * Applicable in the case of consolidated results. | | | | | | |

NOTES:

- The above financial results for quarter and half year ended 30 September 2023 have been reviewed by the Audit Committee and approved by the Board of Directors ("Board") in their respective meetings held on 08.11.2023. These Financial Results are available on the website of the company viz. www.purshottaminvestofin.in and on the website of the BSE Ltd. viz. www.bseindia.com
- The Statutory Auditors have reviewed the above results of the Company for the Quarter and half year ended 30th September 2023.
- Previous period / year figure have been regrouped / reclassified wherever necessary, to correspond with the current period's classification/ disclosure
- Income/Loss arising on account of trading in shares/derivatives is forming part of other revenue from operations.
- This statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
- The company does not have any exceptional item to report to the above period
- No provision for the taxation & deferred tax has been made for the period ended 30.09.2023 and same will be provided at the year end.
- Disclosures pursuant to RBI Notification - RBI/ DOR/ 2021-22/86 DOR.STR.REC.51/21.04.048/2021-22 dated 24 September 2021
 - The Company has not acquired/transferred any loans not in default through assignment during the six months ended 30 September, 2021
 - The Company has not acquired/transferred any stressed loan during the six months ended 30 September, 2023.
- The above financial results have been prepared in accordance with Indian Accounting Standards ("Ind AS") notified u/s 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Standards) Rules, 2015 (As amended)

Place: New Delhi
Date: 08.11.2023

For Purshottam Investofin Limited

Sahib Singh Gusain
Managing Director
DIN: 00649786

| Statement of Asset and Liabilities | | | |
|------------------------------------|---|--|---|
| Particulars | | Half year ended (30.09.2023) (Unaudited) | Year Ended (31.03.2023) (Audited) |
| Assets | | | |
| 1 | Financial Asset | | |
| | Cash and cash equivalents | 2,283.48 | 124.19 |
| | Bank Balance other than (a) above | - | - |
| | Derivative financial instruments | - | - |
| | Receivables | - | - |
| | (I) Trade Receivables | 486.38 | 83.07 |
| | (II) Other Receivables | - | - |
| | Loans | 3,789.85 | 5,976.89 |
| | Investments | 9.60 | 9.60 |
| | Other Financial assets | 1,813.37 | 2,040.36 |
| 2 | Non Financial Asset | | |
| | Inventories | - | - |
| | Current tax assets (Net) | - | - |
| | Deferred tax Assets (Net) | 6.23 | 6.23 |
| | Investment Property | - | - |
| | Biological assets other than bearer plants | - | - |
| | Property, Plant and Equipment | 104.58 | 60.70 |
| | Capital work-in-progress | - | - |
| | Intangible assets under development | - | - |
| | Goodwill | - | - |
| | Other Intangible assets | - | - |
| | Other non-financial assets (to be specified) | 44.81 | 56.99 |
| | Total assets | 8,538.31 | 8,358.03 |
| Equity and liabilities | | | |
| 1 | Equity | | |
| | Equity attributable to owners of parent | | |
| | Equity share capital | 628.36 | 628.36 |
| | Other equity | 3,355.43 | 2,138.66 |
| | Total equity attributable to owners of parent | | |
| | Non controlling interest | | |
| 2 | Liabilities | | |
| 2.1 | 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 | - | 103.71 |
| | 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 | 0.48 | 0.80 |
| (C) | Debt Securities | - | - |
| (d) | Borrowings (Other than Debt Securities) | 4,512.58 | 5,449.92 |
| (e) | Deposits | - | - |
| (f) | Subordinated Liabilities | - | - |
| (g) | Other financial liabilities | 15.28 | 16.04 |
| 2.2 | Non-Financial Liabilities | | |
| (a) | Current tax liabilities (Net) | - | - |
| (b) | Provisions | 26.19 | 20.53 |
| (C) | Deferred tax liabilities (Net) | - | - |
| (d) | Other non-financial liabilities | - | - |
| | Total equity and liabilities | 8,538.31 | 8,358.03 |



| Cash flow statement, Indirect | | | |
|--|--|--------------------------------|---------------------------------|
| Particulars | | 6 months ended (30-09-2023) | 6 months ended 09-2022) (30- |
| A | Date of start of reporting period | 01-04-2023 | 01-04-2022 |
| B | Date of end of reporting period | 30-09-2023 | 30-09-2022 |
| C | Whether results are audited or unaudited | Unaudited | Unaudited |
| D | Nature of report standalone or consolidated | Standalone | Standalone |
| Part I | | | |
| Statement of cash flows | | | |
| Whether cash flow statement is applicable on company | | | |
| Cash flows from used in operating activities | | | |
| | Profit before tax | 272.69 | 50.59 |
| Adjustments for reconcile profit (loss) | | | |
| | Adjustments for finance costs | | - |
| | Adjustments for decrease (increase) in inventories | 226.99 | -240.80 |
| | Adjustments for decrease (increase) in trade receivables, current | -403.33 | 63.15 |
| | Adjustments for decrease (increase) in trade receivables, non-current | | - |
| | Adjustments for decrease (increase) in other current assets | | |
| | Adjustments for decrease (increase) in other non-current assets | | - |
| | Adjustments for other financial assets, non-current | 12.18 | 33.05 |
| | Adjustments for other financial assets, current | | 1,586.34 |
| | Adjustments for other bank balances | | - |
| | Adjustments for increase (decrease) in trade payables, current | -104.03 | -28.57 |
| | Adjustments for increase (decrease) in trade payables, non-current | | - |
| | Adjustments for increase (decrease) in other current liabilities | | - |
| | Adjustments for increase (decrease) in other non-current liabilities | | - |
| | Adjustments for depreciation and amortisation expense | 9.69 | 15.89 |
| | Adjustments for impairment loss reversal of impairment loss recognised in profit or loss | | - |
| | Adjustments for provisions, current | 5.66 | -23.58 |
| | Adjustments for provisions, non-current | | - |
| | Adjustments for other financial liabilities, current | -0.76 | -116.19 |
| | Adjustments for other financial liabilities, non-current | | - |
| | Adjustments for unrealised foreign exchange losses gains | | - |
| | Adjustments for dividend income | | - |
| | Adjustments for interest income | | - |
| | Adjustments for share-based payments | | - |
| | Adjustments for fair value losses (gains) | | - |
| | Adjustments for undistributed profits of associates | | - |
| | Other adjustments for which cash effects are investing or financing cash flow | | - |
| | Other adjustments to reconcile profit (loss) | 974.72 | 256.52 |
| | Other adjustments for non-cash items | -30.65 | - |
| | Share of profit and loss from partnership firm or association of persons or limited liability partnerships | | - |
| | Total adjustments for reconcile profit (loss) | 690.46 | 1,545.81 |
| | Net cash flows from (used in) operations | 963.15 | 1,596.40 |
| | Dividends received | - | - |
| | Interest paid | - | - |
| | Interest received | - | - |
| | Income taxes paid (refund) | - | - |
| | Other inflows (outflows) of cash | - | - |
| | Net cash flows from (used in) operating activities | 963.15 | 1,596.40 |
| Cash flows from used in Investing activities | | | |
| | Cash flows from losing control of subsidiaries or other businesses | - | - |
| | Cash flows used in obtaining control of subsidiaries or other businesses | - | - |



| | | |
|---|-----------------|-----------------|
| Other cash receipts from sales of equity or debt instruments of other entities | - | - |
| Other cash payments to acquire equity or debt instruments of other entities | - | - |
| Other cash receipts from sales of interests in joint ventures | - | - |
| Other cash payments to acquire interests in joint ventures | - | - |
| Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships | - | - |
| Cash payment for investment in partnership firm or association of persons or limited liability partnerships | - | - |
| Proceeds from sales of property, plant and equipment | 0.62 | - |
| Purchase of property, plant and equipment | -54.18 | - |
| Proceeds from sales of investment property | - | - |
| Purchase of investment property | - | - |
| Proceeds from sales of intangible assets | - | - |
| Purchase of intangible assets | - | - |
| Proceeds from sales of intangible assets under development | - | - |
| Purchase of intangible assets under development | - | - |
| Proceeds from sales of goodwill | - | - |
| Purchase of goodwill | - | - |
| Proceeds from biological assets other than bearer plants | - | - |
| Purchase of biological assets other than bearer plants | - | - |
| Proceeds from government grants | - | - |
| Proceeds from sales of other long-term assets | - | - |
| Purchase of other long-term assets | - | - |
| Cash advances and loans made to other parties | - | - |
| Cash receipts from repayment of advances and loans made to other parties | 2,187.04 | - |
| Cash payments for future contracts, forward contracts, option contracts and swap contracts | - | - |
| Cash receipts from future contracts, forward contracts, option contracts and swap contracts | - | - |
| Dividends received | - | - |
| Interest received | - | - |
| Income taxes paid (refund) | - | - |
| Other inflows (outflows) of cash | - | - |
| Net cash flows from (used in) investing activities | 2,133.47 | - |
| Cash flows from used in financing activities | | - |
| Proceeds from changes in ownership interests in subsidiaries | - | - |
| Payments from changes in ownership interests in subsidiaries | - | - |
| Proceeds from issuing shares | - | - |
| Proceeds from issuing other equity instruments | - | - |
| Payments to acquire or redeem entity's shares | - | - |
| Payments of other equity instruments | - | - |
| Proceeds from exercise of stock options | - | - |
| Proceeds from issuing debentures notes bonds etc | - | - |
| Proceeds from borrowings | - | - |
| Repayments of borrowings | -937.34 | - |
| Payments of finance lease liabilities | - | - |
| Payments of lease liabilities | - | - |
| Dividends paid | - | - |
| Interest paid | - | - |
| Income taxes paid (refund) | - | - |
| Other inflows (outflows) of cash | - | - |
| Net cash flows from (used in) financing activities | -937.34 | - |
| Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes | 2,159.29 | 1,596.40 |
| Effect of exchange rate changes on cash and cash equivalents | | |
| Effect of exchange rate changes on cash and cash equivalents | - | - |
| Net increase (decrease) in cash and cash equivalents | 2,159.29 | 1,596.40 |
| Cash and cash equivalents cash flow statement at beginning of period | 124.19 | 26.80 |
| Cash and cash equivalents cash flow statement at end of period | 2,283.48 | 1,623.20 |

