



we build tomorrow's world

# Purohit Construction Ltd.

CIN : L45200GJ1991PLC015878

Regd. Office : Purohit House Opp. Stadium, Navrangpura, Ahmedabad-380 009, Gujarat, India

Ph. : 91-79-66620104

Ph. : 91-79-26426486

E-mail : purohitconstruction@gmail.com

• Web : www.purohitconstruction.com

• info@purohitconstruction.com

• cs@purohitconstruction.com



April 20, 2022

To,  
The Manager Listing,  
The Bombay Stock Exchange Limited  
P.J.Tower,  
Dalal Street,  
Mumbai-400 0001

Dear Sir/Madam,

**Subject : Outcome of Board of Directors Meeting held on 20<sup>th</sup> April, 2022**  
**Ref : Purohit Construction Limited – 538993**

This is to inform you that, the Board of Directors at their meeting held on today i.e. 20<sup>th</sup> April, 2022 at 401, Purohit House, Opp. Sardar Patel Stadium, Navrangpura, Ahmedabad -380009, had considered following matter.

1. The Board had considered and approved the Standalone Audited Financial Result for the fourth Quarter and Year ended 31<sup>st</sup> March, 2022 as per regulation 33 of the SEBI (LODR) Regulation, 2015. The Statutory Auditor has submitted an unmodified Audit Report on Financial Result.

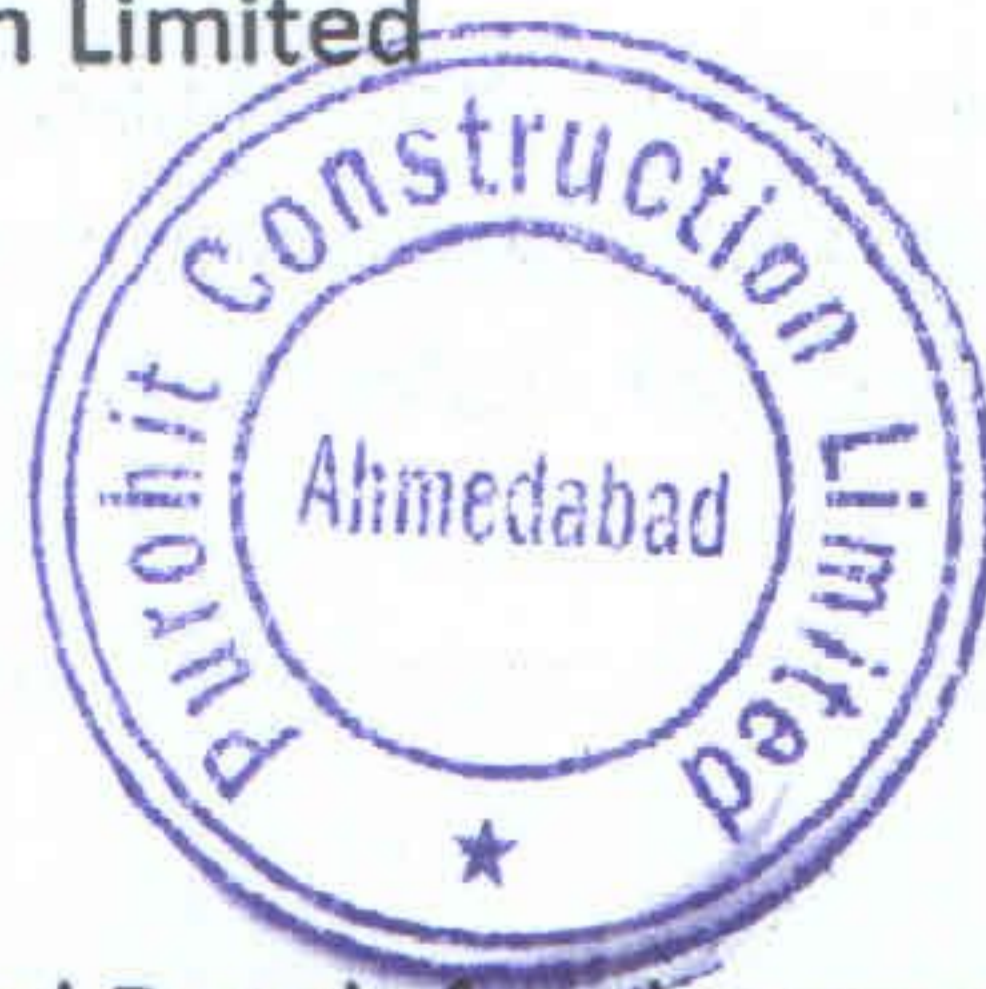
The meeting of the Board of directors of the company commenced at 1.30 p.m. and concluded at 2:30 p.m.

Kindly acknowledge the receipt and update your website with the same.

Thanking you.

For Purohit Construction Limited

  
Nishit Sandhani  
Company Secretary



Encl.:

1. Audited Financial Result for the quarter and year ended 31<sup>st</sup> March 2022.
2. Unmodified Auditor's Report on Financial Result.
3. Declaration on Audit Report with Unmodified Opinion.

**PUROHIT CONSTRUCTION LIMITED**

CIN : L45200GJ1991PLC015878

REGD.OFFICE:401,PUROHIT HOUSE,OPP:STADIUM,NAVRANGPURA, AHMEDABAD-380 009

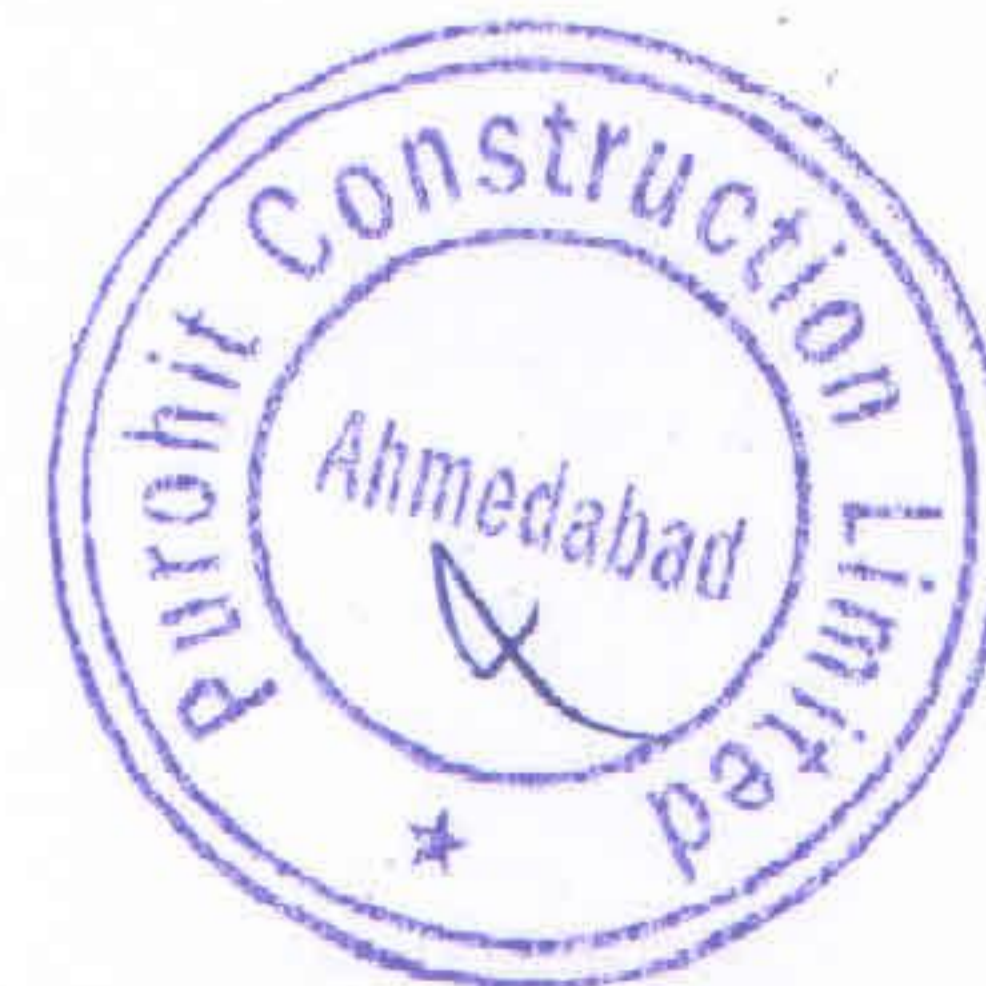
**STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2022**

**Statement of Standalone Audited Financial Results for the Quarter & Year Ended 31st March, 2022**

(Rs.in Lakh except EPS)

S.No.	Particulars	Quarter Ended			Year Ended	
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
		31-03-2022	31-12-2021	31-03-2021	31-03-2022	31-03-2021
	<b>Income from Operations:</b>					
1	Revenue from Operations	25.00	-	-	25.00	-
2	Other Income	2.01	-	9.97	2.13	14.56
3	<b>Total Revenue (1+2)</b>	<b>27.01</b>	<b>-</b>	<b>9.97</b>	<b>27.13</b>	<b>14.56</b>
4	<b>Expenses:</b>					
	(a) Cost of Materials Consumed	-	-	-	-	-
	(b) Purchases of Stock-In-Trade	-	-	-	-	-
	(c) Changes in Inventories of finished goods, Work-in-Progress and Stock-In-Trade	-	-	-	-	-
	(d) Employee benefits Expenses	10.94	11.10	15.45	45.42	62.77
	(e) Finance Costs	0.01	0.01	0.01	0.15	0.33
	(f) Depreciation and Amortisation expense	1.07	1.07	2.04	4.30	8.02
	(g) Other expenses	30.01	4.18	5.86	51.90	61.18
	(h) Prior Period Expenses	-	-	-	-	-
	<b>Total Expenses</b>	<b>42.04</b>	<b>16.37</b>	<b>23.36</b>	<b>101.77</b>	<b>132.31</b>
5	Profit / (Loss) before exceptional Items and tax (3-4)	-15.03	-16.37	-13.39	-74.64	-117.75
6	Exceptional Items	-	-	8.43	-	69.75
7	Profit / (Loss) after exceptional Items and before tax (5-6)	-15.03	-16.37	-21.81	-74.64	-187.50
8	<b>Tax Expenses:</b>					
	(1) Income Tax	-	-	0.09	-	0.31
	(2) Deferred Tax	0.12	0.12	-0.07	0.48	-0.25
	<b>Total Tax</b>	<b>0.12</b>	<b>0.12</b>	<b>0.02</b>	<b>0.48</b>	<b>0.06</b>
9	Profit / (Loss) for the period from continuing operations (7-8)	-15.15	-16.49	-21.83	-75.12	-187.56
10	Profit / (Loss) for the period from discontinued (before tax)	-	-	-	-	-
11	Tax expense of discontinued operations	-	-	-	-	-
12	Profit / (Loss) for the period from discontinued (after tax)(10-11)	-	-	-	-	-
13	Profit / (Loss) for the period (9+12)	-15.15	-16.49	-21.83	-75.12	-187.56
14	<b>Other comprehensive Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	A. (I) Items that will not be reclassified to profit / (loss)					
	(II) Income tax relating to items that will not be reclassified to profit / (loss)					
	B. (I) Items that will be reclassified to profit / (loss)					
	(II) Income tax relating to items that will be reclassified to profit / (loss)					
15	<b>Total comprehensive Income and other comprehensive Income (13+14)</b>	<b>-15.15</b>	<b>-16.49</b>	<b>-21.83</b>	<b>-75.12</b>	<b>-187.56</b>
16	Paid up Equity Share Capital (Face value of Rs. 10 each)	440.56	440.56	440.56	440.56	440.56
17	<b>Earning per equity share (for continuing operations)</b>					
	a) Basic EPS(Rs.)	-0.34	-0.37	-0.50	-1.71	-4.26
	b) Diluted EPS(Rs.)	-0.34	-0.37	-0.50	-1.71	-4.26
18	<b>Earning per equity share (for discontinued operations)</b>					
	a) Basic EPS(Rs.)	-	-	-	-	-
	b) Diluted EPS(Rs.)	-	-	-	-	-
19	<b>Earning per equity share (for continuing and discontinued operations)</b>					
	a) Basic EPS(Rs.)	-0.34	-0.37	-0.50	-1.71	-4.26
	b) Diluted EPS(Rs.)	-0.34	-0.37	-0.50	-1.71	-4.26

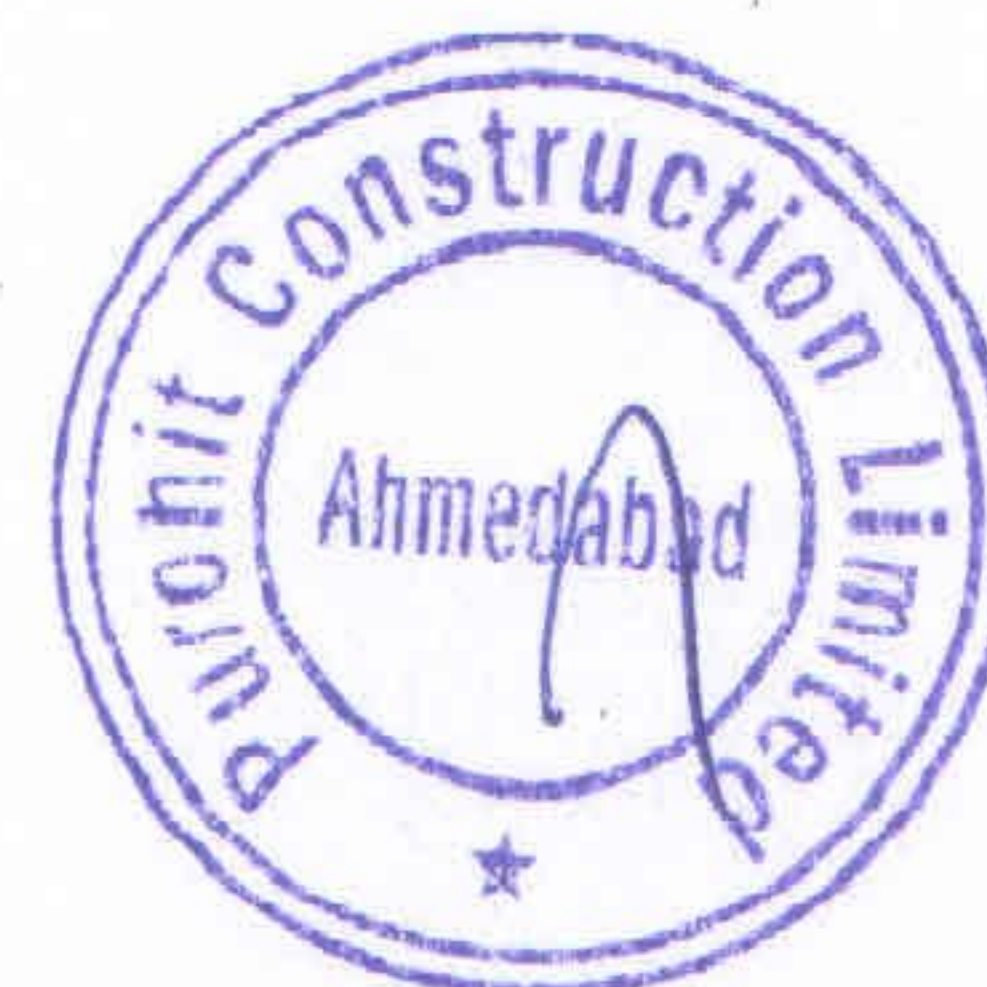
*Purohit*



**AUDITED STANDALONE SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2022**  
(Rs.in Lakh except EPS)

S.No.	Particulars	Quarter Ended			Year Ended	
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
		31-03-2022	31-12-2021	31-03-2021	31-03-2022	31-03-2021
<b>1</b>	<b>Segment Revenue (Sales and Other operating Income)</b>					
	- Construction	25.00	-	-	25.00	-
	- Other Goods / Metal related to Construction (Traded)	-	-	-	-	-
	- Other Stock (Traded)	-	-	-	-	-
	- Real Estate Developments	-	-	-	-	-
	- Others Not Allocated	2.01	-	9.97	2.13	14.56
		<b>27.01</b>	<b>-</b>	<b>9.97</b>	<b>27.13</b>	<b>14.56</b>
<b>2</b>	<b>Segment Results (Profit from ordinary activities before tax and Interest )</b>					
	- Construction	-3.54	-2.57	-11.67	-19.10	-120.67
	- Other Goods / Metal related to Construction (Traded)	-	-	-	-	-
	- Other Stock (Traded)	-	-	-	-	-
	- Real Estate Developments	-	-	-	-	-
	- Others Not Allocated	-12.41	-12.71	-18.06	-53.23	-73.04
	<b>Total Segment Results</b>	<b>-15.96</b>	<b>-15.28</b>	<b>-29.73</b>	<b>-72.33</b>	<b>-193.71</b>
	Add : Interest Income	2.01	-	9.97	2.12	14.56
	Less : 1) Interest Expenses	-0.01	-0.01	-0.01	-0.15	-0.33
	2) Other unallocated Expenses	-1.07	-1.07	-2.04	-4.30	-8.02
	<b>Total Profit Before Tax from ordinary activities</b>	<b>-15.03</b>	<b>-16.37</b>	<b>-21.81</b>	<b>-74.65</b>	<b>-187.50</b>
<b>3</b>	<b>Segment Assets</b>					
	- Construction	242.55	242.59	454.68	242.55	454.68
	- Other Goods / Metal related to Construction (Traded)	25.15	25.15	25.15	25.15	25.15
	- Other Stock (Traded)	-	-	-	-	-
	- Real Estate Developments	-	-	-	-	-
	- Unallocable corporate assets	82.11	96.51	165.08	82.11	165.06
	<b>Total Segment Assets</b>	<b>349.81</b>	<b>364.25</b>	<b>644.88</b>	<b>349.81</b>	<b>644.88</b>
<b>4</b>	<b>Segment Liabilities</b>					
	- Construction	10.50	10.64	221.46	10.50	221.46
	- Other Goods / Metal related to Construction (Traded)	-	-	-	-	-
	- Other Stock (Traded)	-	-	-	-	-
	- Real Estate Developments	-	-	-	-	-
	- Unallocable corporate assets	17.03	16.18	26.01	17.03	26.01
	<b>Total Segment Liabilities</b>	<b>27.53</b>	<b>26.82</b>	<b>247.47</b>	<b>27.53</b>	<b>247.47</b>
	<b>Total Capital Employed (Assets - Liabilities)</b>	<b>322.28</b>	<b>337.43</b>	<b>397.41</b>	<b>322.28</b>	<b>397.41</b>

*M. Burohit*

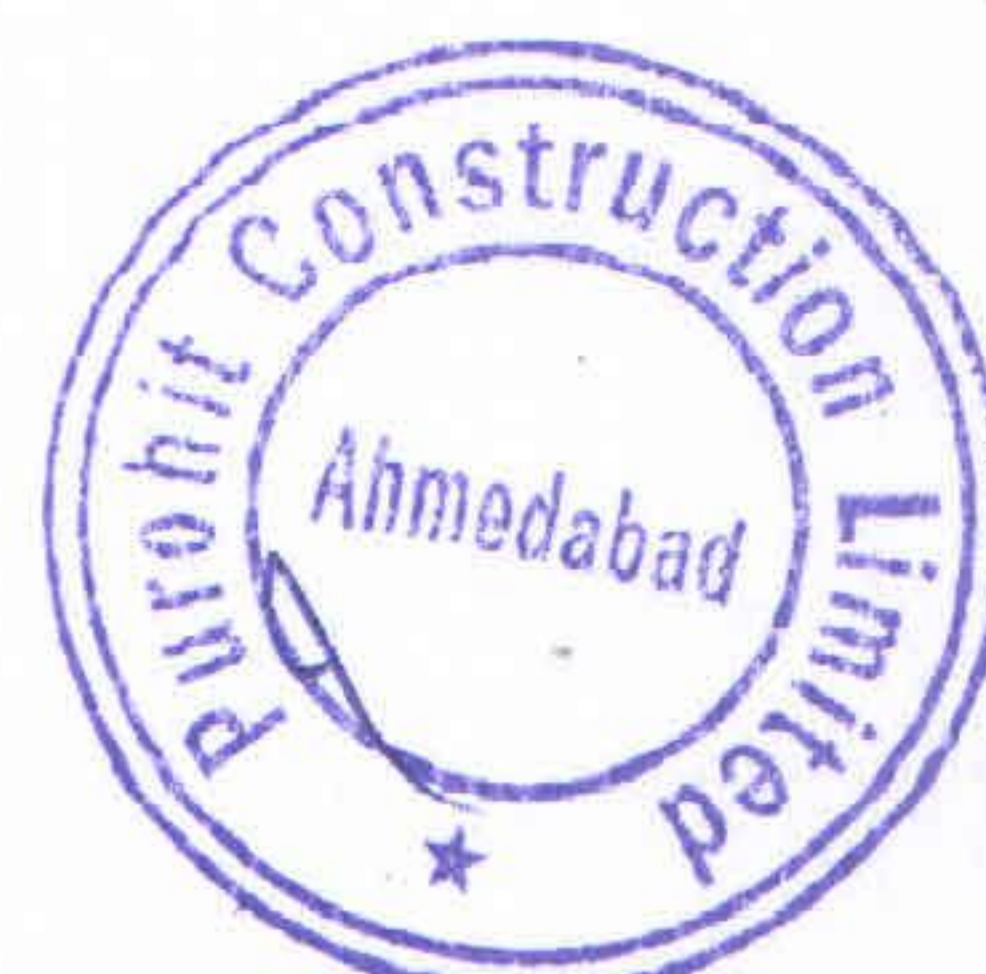


Statement of Standalone Audited Financial Results for the Year Ended 31st March, 2022

(Rs. In Lakhs)

No.	Particular	As at 31-03-2022	As at 31-03-2021
I	<b>ASSETS</b>		
1	<b>Non-current assets</b>		
	a) Property, plant and equipment	15.52	19.65
	b) Capital work-in-progress	-	-
	c) Intangible assets	-	-
	d) Financial assets		
	i. Investments	0.02	0.11
	ii. Trade receivables	250.65	462.63
	iii. Loan	-	-
	iv. Other Financial Assets	11.64	18.61
	e) Deferred tax Assets (net)	6.16	6.65
	f) Income tax assets	-	-
	g) Other non-current assets	14.47	14.52
	<b>Total Non-Current Assets</b>	<b>298.47</b>	<b>522.17</b>
2	<b>Current assets</b>		
	a) Inventories	2.31	2.31
	b) Financial assets		
	i. Trade receivables	-	-
	ii. Cash and cash equivalents	9.18	12.52
	iii. Bank balances other than (ii) above	-	-
	iv. Loans	12.39	74.60
	v. Other financial assets	-	-
	© Current Tax Asset (Net)	11.04	14.76
	c) Other current assets	16.43	18.52
	<b>Total Current Assets</b>	<b>51.34</b>	<b>122.71</b>
	<b>Total Assets</b>	<b>349.81</b>	<b>644.88</b>
II	<b>EQUITY AND LIABILITIES</b>		
	<b>Equity</b>		
	a) Equity share capital	440.56	440.56
	b) Other equity	-118.28	-43.15
	<b>Total Equity</b>	<b>322.28</b>	<b>397.41</b>
	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	a) Financial liabilities		
	i. Borrowings	-	-
	ii. Trade Payables	10.17	218.79
	iii. Lease Liabilities	-	-
	b) Provisions	-	-
	c) Deferred tax Liabilities (net)	-	-
	<b>Total Non-Current Liabilities</b>	<b>10.17</b>	<b>218.79</b>
	<b>Current liabilities</b>		
	a) Financial liabilities		
	i. Borrowings	12.10	12.63
	ii. Trade payables	1.94	3.67
	iii. Lease Liabilities	-	-
	iv. Other financial liabilities	2.42	7.27
	b) Provisions	-	-
	c) Current Tax Liability	-	-
	d) Other current liabilities	0.90	5.11
	<b>Total Current Liabilities</b>	<b>17.36</b>	<b>28.68</b>
	<b>Total Equity &amp; Liabilities</b>	<b>349.81</b>	<b>644.88</b>

*Purohit*



**Statement of Cash Flows for the period ended 31st March, 2022**  
(Rs. in Lakh)

Particulars	As at 31-03-2022	As at 31-03-2021
<b>A. CASH FROM OPERATING ACTIVITIES</b>		
PROFIT BEFORE TAX	-74.64	-187.50
Adjustment For :		
Depreciation	4.30	8.02
Interest Expenses	0.15	0.33
Interest Income	-2.12	-14.45
Operating Profit Before Working Capital Changes	-72.32	-193.60
Adjustment For :		
(Increase) / Decrease in Trade Receivables	211.98	32.17
(Increase) / Decrease in Loan	62.22	104.30
(Increase) / Decrease in Other assets	13.32	2.75
(Increase) / Decrease in Inventories	0.00	0.00
Increase / (Decrease) in Trade payables	-210.35	-156.94
Increase / (Decrease) in Other financial liabilities	-4.85	-8.67
Increase / (Decrease) in Provisions	0.00	0.00
Increase / (Decrease) in Other liabilities	-4.22	-8.54
Cash generated from Operations	-4.21	-228.53
Taxes paid (net of refunds)	-0.48	-3.36
<b>Net Cash Flow from Operating Activities</b>	<b>-4.70</b>	<b>-231.89</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Fixed Assets	-0.17	-0.60
(Purchase) / Sale of Investments	0.09	0.00
Interest Received	2.12	14.45
Interest paid	-0.15	-0.33
<b>Net Cash Flow from Investing Activities</b>	<b>1.89</b>	<b>13.52</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from Issue of Share Capital	0.00	0.00
Proceeds from / (Repayment of) Long-Term Borrowings	0.00	0.00
Proceeds from / (Repayment of) short-Term Borrowings	-0.53	-17.35
<b>Net Cash Flow from Financing Activities</b>	<b>-0.53</b>	<b>-17.35</b>
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalent : (A +</b>	<b>-3.34</b>	<b>-235.72</b>
Cash and Cash equivalents at the beginning of the year	12.52	248.25
Cash and Cash equivalents at the end of the year	9.18	12.52
<b>Cash &amp; Cash Equivalents Comprise:</b>		
Cash on Hand	7.28	7.87
Balance with Banks	1.90	4.65
<b>Total</b>	<b>9.18</b>	<b>12.52</b>

**Notes:**

- The Above Financial Results have been reviewed by the Audit committee and approved by the Board of Directors of the Company at their respective meetings held on 20.04.2022
- The above result for the quarter and year ended on 31.03.2022 has been prepared in accordance with the Companies (Indian Accounting Standards) Rules 2015 (Ind AS), prescribed under section 133 of the Companies Act 2013 and other recognized accounting practices and policies to the extent applicable.
- The Limited Review of Audited Financial Results for the Quarter and Year ended March 31, 2022 as required in terms of Clause 33 of SEBI (LODR) Regulations, 2015 has been carried out by Statutory Auditors.
- The financial results for the quarter and year ended 31st March, 2022 have been audited by the statutory auditors of the Company. The Statutory Auditor expressed an unmodified opinion.
- The Figures pertaining to previous periods have been regrouped, reclassified and restated wherever necessary.
- The above financial results are available on the Company's website [www.purohitconstruction.com](http://www.purohitconstruction.com) and also on the website of BSE ([www.bseindia.com](http://www.bseindia.com))

Place : Ahmedabad  
Date : 20/04/2022

For and on behalf of the Board of Directors

*(Signature)*  
**NARENDRA M. PUROHIT**  
(Chairman & Managing Director)  
DIN:00755195





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# Purohit Construction Ltd.

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Date: 20<sup>th</sup> April, 2022

The Secretary,  
**BSE Limited,**  
Corporate Relationships Dept,  
1<sup>st</sup> Floor, New Trading Ring,  
P. J. Towers, Dalal Street,  
Fort, Mumbai – 400001  
Script Code: 538993

Dear Sir,

## **DECLARATION ON AUDIT REPORT WITH UNMODIFIED OPINION**

I, Narendra Maganlal Purohit (DIN: 00755195), Managing Director of Purohit Construction Limited (CIN: L45200GJ1991PLC015878) having its registered office at 401, Purohit House, Opp. Sardar Patel Stadium, Navrangpura, Ahmedabad, Gujarat-380009, hereby declare that, the Statutory Auditor of the Company, M/s. Parekh Parekh & Associates, Chartered Accounts ( Firm Reg.Number: 132988W) have issued an Audit report with unmodified opinion on audited financial result for the quarter and year ended on **31<sup>st</sup> March, 2022.**

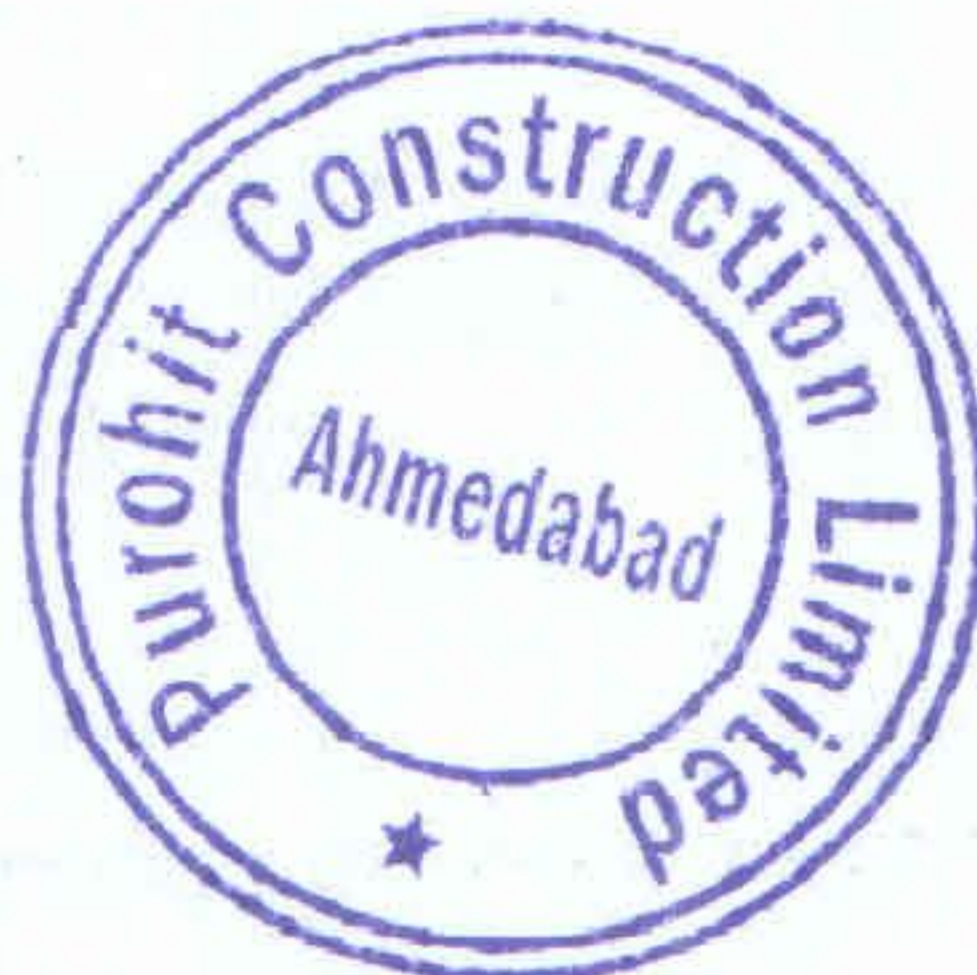
This declaration is issued pursuant to the amendments made by Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 vide notification No.SEBI/LAD-NRO/GN/2016-17/001 dated 25<sup>th</sup> May, 2016 and Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016.

Kindly take this declaration on your record.

**For Purohit Construction Limited**

  
Narendra Purohit  
Managing Director  
DIN: 00755195

Place: Ahmedabad  
Date: 20/04/2022





**Auditor's Report On Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To,  
Board of Directors  
**PUROHIT CONSTRUCTION LIMITED**

We have audited the quarterly financial results of **PUROHIT CONSTRUCTION LIMITED** for the quarter ended 31<sup>st</sup> March, 2022 and the year to date results for the period 1<sup>st</sup> April, 2021 to 31<sup>st</sup> March, 2022 attached herewith, being submitted by the company pursuant to there requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) for Interim Financial Reporting, prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

- i. Are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and



- ii. Give a true and fair view of the net Loss and other financial information for the quarter ended 31<sup>st</sup> March 2022 (date of the quarter end) as well as the year to date results for the period from 1<sup>st</sup> April 2021 to 31<sup>st</sup> March 2022.

**For, Parekh Parekh & Associates**

**Chartered Accountants**

**FRN: 132988W**

*S.P. Parekh*

**CA Sunny P. Parekh**

**Partner**

**M.No- 131188**

**UDIN: 22131188AHKREY9020**



**Place: Ahmedabad**

**Date: 20/04/2022**