



# PUROHIT CONSTRUCTION LIMITED

CIN : L45200GJ1991PLC015878



August 13, 2022

Dy General Manager  
**BSE Limited**  
Corporate Relationship Dept  
1<sup>st</sup> Floor, New Trading Ring,  
Rotunda Bldg  
PJ Towers, Dalal Street, Fort  
Mumbai-400 001

Scrip Code: 538993

**Sub: Outcome of Board Meeting of the Company held Today on the 13<sup>th</sup> August, 2022**

**Ref: Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir,

The Board of Directors at their meeting held today on Saturday, 13<sup>th</sup> August, 2022 has:

- (1) Approved Unaudited Standalone Financial Results of the Company for the first quarter ended on 30<sup>th</sup> June, 2022 and considered the Limited Review Report issued by statutory Auditor.

A copy of the Un-Audited Financial Result of the Company for the quarter ended on 30<sup>th</sup> June, 2022 and the Limited Review Report of the Statutory Auditor thereon are enclosed herewith.

The Board meeting commenced at 03.00 p.m. and concluded at 3.40 p.m.

Kindly take the same on record.

Thanking you,

Yours faithfully,

**For Purohit Construction Limited**

  
**Nishit Sandhani**  
**Company Secretary**  
Encl.: As above



**PUROHIT CONSTRUCTION LIMITED**

CIN : L45200GJ1991PLC016878

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

**STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 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			Three Months Ended		Year Ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		30-06-2022	31-03-2022	30-06-2021	30-06-2022	30-06-2021	31-03-2022
	<b>Income from Operations:</b>						
1	Revenue from Operations	25.00	25.00	-	25.00	-	25.00
2	Other Income	-	2.01	0.12	-	0.12	2.13
3	<b>Total Revenue (1+2)</b>	<b>25.00</b>	<b>27.01</b>	<b>0.12</b>	<b>25.00</b>	<b>0.12</b>	<b>27.13</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	10.94	12.44	10.94	12.44	45.42
	(e) Finance Costs	-	0.01	0.02	-	0.02	0.15
	(f) Depreciation and Amortisation expense	0.28	1.07	1.07	0.28	1.07	4.30
	(g) Other expenses	24.68	30.01	10.82	24.68	10.82	51.90
	(h) Prior Period Expenses	-	-	-	-	-	-
	<b>Total Expenses</b>	<b>35.90</b>	<b>42.04</b>	<b>24.35</b>	<b>35.90</b>	<b>24.35</b>	<b>101.77</b>
5	<b>Profit / (Loss) before exceptional items and tax (3-4)</b>	<b>-10.90</b>	<b>-15.03</b>	<b>-24.23</b>	<b>-10.90</b>	<b>-24.23</b>	<b>-74.64</b>
6	<b>Exceptional Items</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
7	<b>Profit / (Loss) after exceptional items and before tax (5-6)</b>	<b>-10.90</b>	<b>-15.03</b>	<b>-24.23</b>	<b>-10.90</b>	<b>-24.23</b>	<b>-74.64</b>
8	<b>Tax Expenses:</b>						
	(1) Income Tax	-	-	-	-	-	-
	(2) Deferred Tax	0.23	0.12	0.12	0.23	0.12	0.48
	<b>Total Tax</b>	<b>0.23</b>	<b>0.12</b>	<b>0.12</b>	<b>0.23</b>	<b>0.12</b>	<b>0.48</b>
9	<b>Profit / (Loss) for the period from continuing operations (7-8)</b>	<b>-11.12</b>	<b>-15.15</b>	<b>-24.36</b>	<b>-11.12</b>	<b>-24.36</b>	<b>-75.12</b>
10	<b>Profit / (Loss) for the period from discontinued (before tax)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
11	<b>Tax expense of discontinued operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
12	<b>Profit / (Loss) for the period from discontinued (after tax)(10-11)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
13	<b>Profit / (Loss) for the period (9+12)</b>	<b>-11.12</b>	<b>-15.15</b>	<b>-24.36</b>	<b>-11.12</b>	<b>-24.36</b>	<b>-75.12</b>
14	<b>Other comprehensive Income</b>	<b>-</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>-11.12</b>	<b>-15.15</b>	<b>-24.36</b>	<b>-11.12</b>	<b>-24.36</b>	<b>-75.12</b>
16	<b>Paid up Equity Share Capital (Face value of Rs. 10 each)</b>	<b>440.56</b>	<b>440.56</b>	<b>440.56</b>	<b>440.56</b>	<b>440.56</b>	<b>440.56</b>
17	<b>Earning per equity share (for continuing operations)</b>						
	a) Basic EPS(Rs.)	-0.25	-0.34	-0.55	-0.25	-0.55	-1.71
	b) Diluted EPS(Rs.)	-0.25	-0.34	-0.55	-0.25	-0.55	-1.71
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.)	-0.25	-0.34	-0.55	-0.25	-0.55	-1.71
	b) Diluted EPS(Rs.)	-0.25	-0.34	-0.55	-0.25	-0.55	-1.71

**UNAUDITED STANDALONE SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER ENDED 30TH JUNE 2022**

(Rs. in Lakh except EPS)

S.No.	Particulars	Quarter Ended			Three Months Ended		Year Ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		30-06-2022	31-03-2022	30-06-2021	30-06-2022	30-06-2021	31-03-2022
1	<b>Segment Revenue (Sales and Other operating Income)</b>						
	- Construction	25.00	25.00	-	25.00	25.00	25.00
	- Other Goods / Metal related to Construction (Traded)	-	-	-	-	-	-
	- Other Stock (Traded)	-	-	-	-	-	-
	- Real Estate Developments	-	-	-	-	-	-
	- Others Not Allocated	-	2.01	0.12	-	-	2.13
		<b>25.00</b>	<b>27.01</b>	<b>0.12</b>	<b>25.00</b>	<b>25.00</b>	<b>27.13</b>
2	<b>Segment Results (Profit from ordinary activities before tax and Interest )</b>						
	- Construction	3.07	-3.55	-7.73	-19.10	-7.73	-19.10
	- Other Goods / Metal related to Construction (Traded)	-	-	-	-	-	-
	- Other Stock (Traded)	-	-	-	-	-	-
	- Real Estate Developments	-	-	-	-	-	-
	- Others Not Allocated	-13.68	-12.41	-15.51	-53.23	-15.61	-53.23
	<b>Total Segment Results</b>	<b>-10.61</b>	<b>-15.96</b>	<b>-23.25</b>	<b>-72.33</b>	<b>-23.25</b>	<b>-72.33</b>
	Add : Interest Income	-	2.01	0.11	2.12	0.11	2.12
	Less : 1) Interest Expenses	-	-0.01	-0.02	-0.15	-0.02	-0.15
	2) Other unallocated Expenses	-0.28	-1.07	-1.07	-4.30	-1.07	-4.30
	<b>Total Profit Before Tax from ordinary activities</b>	<b>-10.90</b>	<b>-15.03</b>	<b>-24.23</b>	<b>-74.65</b>	<b>-24.23</b>	<b>-74.65</b>
3	<b>Segment Assets</b>						
	- Construction	242.55	242.55	350.80	242.33	350.80	242.55
	- Other Goods / Metal related to Construction (Traded)	25.15	25.15	25.15	25.15	25.15	25.15
	- Other Stock (Traded)	-	-	-	-	-	-
	- Real Estate Developments	-	-	-	-	-	-



	- Unallocable corporate assets	81.33	82.11	133.12	81.33	133.12	82.11
	<b>Total Segment Assets</b>	<b>348.81</b>	<b>349.81</b>	<b>509.06</b>	<b>348.81</b>	<b>509.06</b>	<b>349.81</b>
4	<b>Segment Liabilities</b>						
	- Construction	11.03	10.50	119.76	11.03	119.76	10.50
	- Other Goods / Metal related to Construction (Traded)	-	-	-	-	-	-
	- Other Stock (Traded)	-	-	-	-	-	-
	- Real Estate Developments	-	-	-	-	-	-
	- Unallocable corporate assets	26.62	17.03	16.25	26.62	16.25	17.03
	<b>Total Segment Liabilities</b>	<b>37.65</b>	<b>27.53</b>	<b>136.01</b>	<b>37.65</b>	<b>136.01</b>	<b>27.53</b>
	<b>Total Capital Employed (Assets - Liabilities)</b>	<b>311.16</b>	<b>322.28</b>	<b>373.05</b>	<b>311.16</b>	<b>373.05</b>	<b>322.28</b>

**Statement of Standalone Unaudited Financial Results for the Quarter Ended 30th June, 2022**

(Rs. in Lakhs)

No.	Particular	As at 30-06-2022	As at 31-03-2022
I	<b>ASSETS</b>		
1	<b>Non-current assets</b>		
	a) Property, plant and equipment	15.24	15.52
	b) Capital work-in-progress	-	-
	c) Intangible assets	-	-
	d) Financial assets		
	i. Investments	0.02	0.02
	ii. Trade receivables	250.65	250.65
	iii. Deposits	11.64	11.64
	iv. Other Financial Assets	-	-
	e) Deferred tax Assets (net)	5.94	6.16
	f) Income tax assets	-	-
	g) Other non-current assets	14.38	14.47
	<b>Total Non-Current Assets</b>	<b>297.87</b>	<b>298.47</b>
2	<b>Current assets</b>		
	a) Inventories	2.31	2.31
	b) Financial assets		
	i. Trade receivables	-	-
	ii. Cash and cash equivalents	8.91	9.18
	iii. Bank balances other than (ii) above	-	-
	iv. Loans	12.39	12.39
	v. Other financial assets	-	-
	© Current Tax Asset (Net)	8.98	11.04
	c) Other current assets	18.36	16.43
	<b>Total Current Assets</b>	<b>50.94</b>	<b>51.34</b>
	<b>Total Assets</b>	<b>348.81</b>	<b>349.81</b>
II	<b>EQUITY AND LIABILITIES</b>		
	<b>Equity</b>		
	a) Equity share capital	440.56	440.56
	b) Other equity	-129.40	-118.28
	<b>Total Equity</b>	<b>311.16</b>	<b>322.28</b>
	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	a) Financial liabilities		
	i. Borrowings	-	-
	ii. Trade Payables	6.81	6.81
	b) Provisions	-	-
	c) Deferred tax Liabilities (net)	-	-
	<b>Total Non-Current Liabilities</b>	<b>6.81</b>	<b>6.81</b>
	<b>Current liabilities</b>		
	a) Financial liabilities		
	i. Borrowings	22.19	12.10
	ii. Trade payables	4.98	5.30
	iii. Other financial liabilities	3.28	2.42
	b) Provisions	-	-
	c) Current Tax Liability	-	-
	d) Other current liabilities	0.39	0.90
	<b>Total Current Liabilities</b>	<b>30.84</b>	<b>20.71</b>
	<b>Total Equity &amp; Liabilities</b>	<b>348.81</b>	<b>349.81</b>

**Statement of Cash Flows for the period ended 31th June, 2022**

(Rs. in Lakh)

Particulars	As at 30-06-2022	As at 31-03-2022
<b>A. CASH FROM OPERATING ACTIVITIES</b>		
PROFIT BEFORE TAX	-10.90	-74.64
Adjustment For :		
Depreciation	0.28	4.30
Interest Expenses	0.00	0.15
Interest Income	0.00	-2.12
Operating Profit Before Working Capital Changes	-10.61	-72.32
Adjustment For :		
(Increase) / Decrease in Trade Receivables	0.00	211.98
(Increase) / Decrease in Loan	0.00	62.22
(Increase) / Decrease in Other assets	0.45	13.32
(Increase) / Decrease in Inventories	0.00	-
Increase / (Decrease) in Trade payables	0.00	-210.35
Increase / (Decrease) in Other financial liabilities	-0.33	-4.85
Increase / (Decrease) in Provisions	0.97	-
Increase / (Decrease) in Other liabilities	0.00	-4.22
<b>Cash generated from Operations</b>	<b>-9.62</b>	<b>-4.21</b>
Taxes paid (net of refunds)	-0.74	-0.68
<b>Net Cash Flow from Operating Activities</b>	<b>-10.36</b>	<b>-4.70</b>



**B. CASH FLOW FROM INVESTING ACTIVITIES**

Purchase of Fixed Assets	0.00	-0.17
(Purchase) / Sale of Investments	0.00	0.09
Interest Received	0.00	2.12
Interest paid	0.00	-0.15
<b>Net Cash Flow from Investing Activities</b>	<b>0.00</b>	<b>1.89</b>

**C. CASH FLOW FROM FINANCING ACTIVITIES**

Proceeds from Issue of Share Capital	0.00	-
Proceeds from / (Repayment of) Long-Term Borrowings	0.00	-
Proceeds from / (Repayment of) short -Term Borrowings	10.09	-0.53
<b>Net Cash Flow from Financing Activities</b>	<b>10.09</b>	<b>-0.53</b>

**Net Increase/(Decrease) in Cash & Cash Equivalent : (A + B + C)**

Cash and Cash equivalents at the beginning of the year	9.18	12.52
Cash and Cash equivalents at the end of the year	<b>8.91</b>	<b>9.18</b>

**Cash & Cash Equivalents Comprise:**

Cash on Hand	7.19	7.28
Balance with Banks	1.72	1.90
<b>Total</b>	<b>8.91</b>	<b>9.18</b>

**Notes:**

- 1 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 13.08.2022
- 2 The above result for the quarter ended on 30.06.2022 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.
- 3 The Limited Review of Unaudited Financial Results for the Quarter June 30, 2022 as required in terms of Clause 33 of SEBI (LODR) Regulations, 2015 has been carried out by Statutory Auditors.
- 4 The Figures pertaining to previous periods have been regrouped, reclassified and restated wherever necessary.
- 5 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 : 13/08/2022



For and on behalf of the Board of Directors

NARENDRA M. PUROHIT  
(Chairman & Managing Director)  
DIN:00785195



# Naresh J. Patel & Co.

CHARTERED ACCOUNTANTS

## Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Review report to.

The Board of Directors,

**PUROHIT CONSTRUCTION LIMITED**

We have reviewed the accompanying statement of unaudited standalone financial results of PUROHIT CONSTRUCTION LIMITED (the "Company") for the quarter ended June 30, 2022 (the "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").

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, (Ind As 34) "Interim Financial Reporting" 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and 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 of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, **Naresh J Patel & Co.**  
Chartered Accountants  
FRN.: 123227W

*Chintan N. Patel*



**Chintan N Patel**  
(Partner)  
Membership No: 110741  
UDIN: 22110741AOYLMH3131

Place: Ahmedabad  
Date: 13th August 2022