

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: 10.11.2022

**BSE Limited
Corporate Relationship Department
Phiroze Jeejeebhoy Towers,
25th Floor, Dalal Street,
Fort, Mumbai – 400001**

Sub: Outcome of the meeting of the Board of Directors of the Company held on 10th November, 2022.

Sir/Madam,

Pursuant to the provision of Listing Regulations, we are enclosed herewith the Unaudited Financial Results for the quarter and half year ended 30.09.2022 alongwith Limited Review Report of the Company for the quarter and half year ended 30.09.2022, which were approved and taken on record by the Board of Directors of the company at their meeting held today.

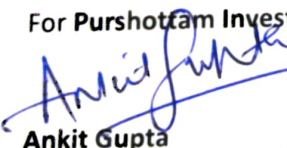
The Board Meeting Commenced at 04:00 P.M. and Concluded at 06:50 P.M.

This is for your information and record.

Thanking You,

Yours Faithfully,

For Purshottam Investofin Limited


**Ankit Gupta
Company Secretary**



Encl: As above



LIMITED REVIEW REPORT

To,
The Board of Directors
Purshottam Investofin Limited
L-7, Menz. Floor, Green Park Extension
Delhi – 110016

We have reviewed the accompanying statement of unaudited financial results of **Purshottam Investofin Limited**, L-7, Menz. Floor, Green Park Extension Delhi – 110016, for the Quarter and Half Year ended **30th September, 2022** ("the Statement") being submitted by the company pursuant to the requirement of Regulation of 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, as amended read with SEBI Circular No. CIR/CFD/CMDI/80/2019 dated 19.07.2019 (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 management principle laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement 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 Statement is free of material misstatements. 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 standalone Financial Results for the quarter ended on 30th September, 2022 prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under 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 and SEBI Circular dated 5th July, 2016 including the manner in which it is to be disclosed, or that it may contains any material misstatement.

Date: 10.11.2022
Place: New Delhi
UDIN: 22094040BCTRCY1532

For STRG & Associates
Chartered Accountants
Firm Reg. No. 014826N

(CA Rakesh Gupta)
(Partner)
M. No: 094040



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 Lacs)

Statement of Unaudited Financial Results for the Quarter and Half Year Ended 30/09/2022

Particulars	Quarter Ended (Unaudited)			Half Year Ended(Unaudited)		Year Ended (Audited)
	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
Refer Notes Below						
1 (i) Revenue from operations						
Interest Income	130.53	160.12	98.66	290.65	232.61	437.30
Dividend Income	0.04	-	-	0.04	-	-
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	-	-	-	-	-	-
Other	-	-	-	-	-	-
(ii) Other revenue from operations	194.05	143.94	300.84	337.99	533.88	5,013.10
2 Total Revenue From Operations	324.62	304.07	399.50	628.68	766.49	5,450.40
3 Expenses						
Cost of Materials Consumed	-	-	-	-	-	-
Purchase of Stock-in-Trade	24.09	27.61	311.58	51.70	491.94	6,830.29
Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	-17.10	32.82	-	15.72	-	(2,737.90)
Employees Cost	13.67	12.02	10.89	25.69	21.65	43.68
Interest & Finance Charges	128.24	53.44	103.52	181.68	104.29	241.46
Depreciation	7.85	8.04	2.09	15.89	4.16	16.82
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	183.61	103.80	5.18	287.41	12.54	601.73
4 Total Expenses	340.36	237.74	433.26	578.09	634.58	4,996.08
Profit/(Loss) before exceptional Items & tax (2-4)	-15.74	66.33	(33.76)	50.59	131.91	454.32
5 Exceptional items	-	-	(0.04)	-	(0.04)	-
7 Profit/(Loss) before Tax (5-6)	-15.74	66.33	(33.72)	50.59	131.95	454.32
8 Tax expense	-	-	-	-	-	29.44
Current Tax	-	-	-	-	-	30.23
Earlier Year Tax	1.30	-	-	1.30	-	-
Deferred Tax	-	-	-	-	-	0.79
9 Net Profit/(Loss) for the period/year (7-8)	-17.05	66.33	(33.72)	49.28	131.95	424.88
10 Other Comprehensive Income						
(A) (i) Items that will not be reclassified to profit or loss (specify items and amounts)	665.45	(408.93)	-	256.52	-	(373.95)
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
Subtotal (A)	665.45	(408.93)	-	256.52	-	(373.95)
(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)	665.45	(408.93)	-	256.52	-	(373.95)
Total Comprehensive Income for the period/year(9+10)	648.40	(342.60)	(33.72)	305.80	131.95	50.93
11 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
12 Reserve excluding Revaluation Reserves (As per balance sheet of prev ac yr)	2,445.93	2,445.93	2,395.00	2,445.93	2,395.00	2,445.93
13 Earnings Per Share (EPS)						
Basic	(0.03)	1.06	(0.54)	0.78	2.10	6.76
Diluted	(0.03)	1.06	(0.54)	0.78	2.10	6.76
See accompanying note to the financial results						
* Applicable in the case of consolidated results.						
NOTES						
1	The above financial results for quarter and half year ended 30 September 2022 have been reviewed by the Audit Committee and approved by the Board of Directors ("Board") in their respective meetings held on 10.11.2022. 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					
2	The Statutory Auditors have reviewed the above results of the Company for the Quarter and half year ended 30th September 2022.					
3	Previous period / year figure have been regrouped / reclassified wherever necessary, to correspond with the current period's classification/ disclosure					
4	Income/Loss arising on account of investments value is forming part of other income					
5	This statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015					
6	The company does not have any exceptional item to report to the above period					
7	No provision for the taxation & deferred tax has been made for the period ended 30.09.2022 and same will be provided at the year end.					
8	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)					

For Purshottam Investofin Limited

Sahib Singh Gusain
Managing Director
DIN: 00649786Place: New Delhi
Date: 10/11/2022

Statement of Asset and Liabilities		
Particulars	Half year ended (30.09.2022) (Unaudited)	Year Ended (31.03.2022) (Audited)
Assets		
1	Financial Asset	
	Cash and cash equivalents	1623.20
	Bank Balance other than (a) above	-
	Derivative financial instruments	-
	Receivables	-
	(I) Trade Receivables	192.11
	(II) Other Receivables	255.26
	Loans	4416.55
	Investments	9.60
	Other Financial assets	2610.97
		2370.17
2	Non Financial Asset	
	Inventories	-
	Current tax assets (Net)	-
	Deferred tax Assets (Net)	4.79
	Investment Property	-
	Biological assets other than bearer plants	-
	Property, Plant and Equipment	85.60
	Capital work-in-progress	-
	Intangible assets under development	-
	Goodwill	-
	Other Intangible assets	-
	Other non-financial assets (to be specified)	22.23
		55.28
	Total assets	8965.05
		8826.29
Equity and liabilities		
1	Equity	
	Equity share capital	628.36
	Other equity	2751.73
		2445.93
2	Liabilities	
2.1	Financial Liabilities	
(a)	Derivative financial instruments	3.25
(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	127.99
		156.56
	(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)	5,431.87
(e)	Deposits	-
(f)	Subordinated Liabilities	-
(g)	Other financial liabilities	21.85
		13.32
2.2	Non-Financial Liabilities	
(a)	Current tax liabilities (Net)	-
(b)	Provisions	-
		22.28
(C)	Deferred tax liabilities (Net)	-
(d)	Other non-financial liabilities	-
		-
	Total liabilities	5584.95
		5752.00
	Total equity and liabilities	8965.05
		8826.29



Cash flow statement, indirect			
Particulars		6 months ended (30-09-2022)	6 months ended (30-09-2021)
A	Date of start of reporting period	01-04-2022	01-04-2021
B	Date of end of reporting period	30-09-2022	30-09-2021
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	50.59	131.94
Adjustments for reconcile profit (loss)			
	Adjustments for finance costs	-	-
	Adjustments for decrease (increase) in inventories	-240.80	83.16
	Adjustments for decrease (increase) in trade receivables, current	63.15	-
	Adjustments for decrease (increase) in trade receivables, non-current	-	-
	Adjustments for decrease (increase) in other current assets	33.05	-
	Adjustments for decrease (increase) in other non-current assets	-	-
	Adjustments for other financial assets, non-current	-	-
	Adjustments for other financial assets, current	1,586.34	1,228.68
	Adjustments for other bank balances	-	-
	Adjustments for increase (decrease) in trade payables, current	-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	15.89	4.17
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	-	-
	Adjustments for provisions, current	-23.58	-
	Adjustments for provisions, non-current	-	-
	Adjustments for other financial liabilities, current	-116.19	-721.33
	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)	-	-
	Other adjustments for non-cash items	256.52	-
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	-	-
	Total adjustments for reconcile profit (loss)	1,545.81	726.62
	Net cash flows from (used in) operations	1,596.40	726.62
	Dividends received	-	-
	Interest paid	-	-
	Interest received	-	-
	Income taxes paid (refund)	-	-
	Other inflows (outflows) of cash	-	-
	Net cash flows from (used in) operating activities	1,596.40	726.62
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	-	-
Purchase of property, plant and equipment	-	-1.02
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	-	-
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	-	-1.02
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	-	-
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	-	-
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	1,596.40	725.60
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	1,596.40	725.60
Cash and cash equivalents cash flow statement at beginning of period	26.80	30.46
Cash and cash equivalents cash flow statement at end of period	1,623.20	756.06

