

# 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](mailto:purshottaminvestofin@gmail.com) Website: [www.purshottaminvestofin.in](http://www.purshottaminvestofin.in)

Date: 06.02.2025

To,  
BSE Limited  
Corporate Relationship Department  
Phiroze Jeejeebhoy Towers,  
25<sup>th</sup> Floor, Dalal Street,  
Fort, Mumbai – 400001

Sub: Outcome of the meeting of the Board of Directors of the Company held on 06.02.2025.

Sir/Madam,

Pursuant to the provision of Listing Regulations, we enclosed herewith a copy of Unaudited Financial Results for the quarter and nine months ended 31.12.2024 and Limited Review Report as approved by the Board of Directors of the company in their meeting held on 06.02.2025.

The meeting commenced at 04:30 P.M. and conclude at 06:25 P.M.

You are requested to take the above information on your records and oblige.

Thanking You,

Yours Faithfully,

For Purshottam Investofin Limited

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GUPTA

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Ankit Gupta  
Company Secretary & Compliance Officer

Encl.: As above

# **AKGSR & COMPANY**

## **CHARTERED ACCOUNTANTS**

**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)**

**To the Board of Directors of  
Purshottam Investofin Limited**

1. We have reviewed the accompanying statement of unaudited financial results of **Purshottam Investofin Limited** (the "Company") for the quarter ended December 31, 2024 and year to date from April 1, 2024 to December 31, 2024 (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").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's 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 (the "Act"), read with relevant rules issued thereunder and other accounting principles generally accepted in India and is in compliance with the Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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 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 specified under section 143(10) of the Act, 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.
4. 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 Act 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.

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# **AKGSR & COMPANY**

## **CHARTERED ACCOUNTANTS**

**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) (cont'd)**

5. The review of the unaudited quarterly financial results for the quarter and nine months ended December 31, 2023 and audit of financial results for the year ended March 31, 2024 included in the Statement was carried out and reported by the predecessor auditor who have expressed an unmodified conclusion vide their report dated January 23, 2024 and unmodified opinion vide their report dated May 28, 2024, respectively, whose reports have been furnished to us and which have been relied upon by us for the purpose of our review of the Statement.

Our conclusion on the Statement is not modified in respect of this matter.

**For AKGSR & Co.**

Chartered Accountants

(Firm Registration No. 027579N)

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Date: 2025.02.06  
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**Angad Kumar**

Partner

(Membership No. 527228)

UDIN: 25527228BMIVIZ3630

Place: New Delhi

Date: February 06, 2025

## PURSHOTTAM INVESTOFIN LIMITED

CIN:L65910DL1988PLC033799

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

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

Statement of Unaudited Results for the Quarter and Nine Months Ended December 31, 2024

(Rs. in Lakhs)

Particulars	Quarter Ended (Unaudited)			Nine Months Ended (Unaudited)		Year Ended (Audited)
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
Refer notes below						
<b>1 Revenue from operations</b>						
Interest Income	186.15	211.48	156.27	619.33	539.76	721.66
Dividend Income	-	0.37	0.04	0.37	0.08	0.42
Net gain on fair value changes	-	-	227.96	-	212.13	387.31
Other revenue from operations	310.14	731.02	1,084.38	3028.12	5,284.15	6,160.65
<b>2 Other income</b>	-	5.95	-	7.95	2.00	3.28
<b>3 Total Income (1+2)</b>	<b>496.29</b>	<b>948.82</b>	<b>1,468.65</b>	<b>3,655.77</b>	<b>6,038.12</b>	<b>7,273.32</b>
<b>4 Expenses</b>						
Finance costs	65.17	83.64	62.03	220.22	204.57	272.86
Fees and commission expense	-	-	4.98	-	4.98	4.98
Net loss on fair value changes	102.11	39.80	-	251.88	-	-
Purchase of stock-in-trade	49.98	853.48	904.47	2044.93	3,770.43	4,865.44
Changes in inventories of stock-in-trade	289.32	(266.12)	(37.22)	848.34	1,164.49	789.00
Employee benefits expenses	18.57	20.97	16.30	60.65	48.47	63.63
Depreciation	20.37	15.94	9.07	44.07	18.76	28.11
Other expenses	21.70	29.41	37.01	96.33	81.72	113.47
<b>Total expenses</b>	<b>567.22</b>	<b>777.12</b>	<b>996.64</b>	<b>3,566.42</b>	<b>5,293.42</b>	<b>6,137.49</b>
<b>5 Profit/(Loss)before exceptional Items &amp; tax (3-4)</b>	<b>(70.93)</b>	<b>171.70</b>	<b>472.01</b>	<b>89.35</b>	<b>744.70</b>	<b>1,135.83</b>
<b>6 Exceptional items</b>	-	-	-	-	-	-
<b>7 Profit/(Loss) before Tax (5-6)</b>	<b>(70.93)</b>	<b>171.70</b>	<b>472.01</b>	<b>89.35</b>	<b>744.70</b>	<b>1,135.83</b>
<b>8 Tax expense</b>						
(a) Current Tax	(12.43)	50.58	-	38.15	-	272.66
(b) Deferred tax	(2.41)	(0.52)	-	-2.93	-	(1.63)
(c) Tax adjustments in respect of earlier years	0.20	-	-	0.20	22.83	27.70
<b>Total tax expense (a+b+c)</b>	<b>(14.64)</b>	<b>50.06</b>	<b>-</b>	<b>35.42</b>	<b>22.83</b>	<b>298.73</b>
<b>9 Net Profit/( Loss) for the period/year (7-8)</b>	<b>(56.29)</b>	<b>121.64</b>	<b>472.01</b>	<b>53.93</b>	<b>721.87</b>	<b>837.10</b>
<b>10 Other Comprehensive Income (OCI)</b>						
(a) Items that will not be reclassified to profit or loss						
(i) Fair value change	(60.09)	(101.47)	(217.43)	262.99	57.18	314.94
(ii) Income tax relating to items that will not be reclassified to profit or loss	15.12	(81.31)	-	(66.19)	-	-
(b) Items that will be reclassified to profit or loss						
<b>Other Comprehensive Income (a+b)</b>	<b>(44.97)</b>	<b>(182.78)</b>	<b>(217.43)</b>	<b>196.80</b>	<b>57.18</b>	<b>314.94</b>
<b>11 Total Comprehensive Income for the period/year(9+10)</b>	<b>(101.26)</b>	<b>-61.14</b>	<b>254.58</b>	<b>250.73</b>	<b>779.05</b>	<b>1,152.04</b>
<b>12 Paid-up equity share capital (Face Value of the Share is Rs.10/-)</b>	<b>628.36</b>	<b>628.36</b>	<b>628.36</b>	<b>628.36</b>	<b>628.36</b>	<b>628.36</b>
<b>13 Other Equity as per the balance sheet</b>						<b>3,283.04</b>
<b>14 Earnings per equity shares (Rs) (not annualised for the interim periods) :</b>						
(a) Basic	(0.90)	1.94	7.51	0.86	11.49	13.32
(b) Diluted	(0.90)	1.94	7.51	0.86	11.49	13.32

**Notes to Statement of unaudited financial results for the quarter and nine months ended December 31, 2024:**

- The above financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereafter ("Ind AS") and the other accounting principles generally accepted in India.
- The above financial results were reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on February 06, 2025. The limited review of financial results for the quarter and nine months ended December 31, 2024, as required under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), has been completed by the Statutory Auditors and they have issued an unmodified report on the aforesaid results.  
These financial results are available on the BSE Limited's website ([www.bseindia.com](http://www.bseindia.com)) and on the Company's website ([www.purshottaminvestofin.in](http://www.purshottaminvestofin.in)).
- Disclosures pursuant to RBI Notification - RBI/ DOR/ 2021-22/86 DOR.STR.REC.51/21.04.048/2021-22 dated September 24, 2021  
(a) The Company has not acquired/transferred any loans not in default through assignment during the quarter and nine months ended December 31, 2024.  
(b) The Company has not acquired/transferred any stressed loan during the quarter and nine months ended December 31, 2024.
- The Company is primarily engaged in the business of providing loans and advances, investment in shares and other securities and other related activities. Based on the decisions related to allocation of resources to the segment and assess its performance, the Company has identified a single reportable segment in the context of Operating Segment as defined under Ind AS 108 - Operating Segments.
- Other revenue from operations includes the trading of equity shares.
- The Company does not have any subsidiary/associate/joint venture company(ies), as on December 31, 2024.
- The Company has no exceptional items to report for the quarter and nine months ended December 31, 2024.
- Figures of previous year have been regrouped, wherever necessary, to correspond with the figures of the current period. These regrouping/reclassification has no effect on the reported profit/loss.
- The Board of Directors of the Company ("Board") in their meeting held on December 24, 2021, had approved the Scheme of Arrangement for Amalgamation (the "Scheme") between Middle Path Trading Private Limited ("Transferor Company No. 1") and Shiraj Marketing Private Limited ("Transferor Company No. 2") and Purshottam Investofin Limited ("Transferee Company"), and their respective shareholders and creditors. The Hon'ble National Company Law Tribunal, Court IV, New Delhi Bench ("NCLT") has approved the Scheme vide its order dated January 01, 2025. The appointed date of the Scheme is April 01, 2024. The Scheme will be effective from the date of filing of the certified copy of NCLT order with the Registrar of Companies, NCT of Delhi & Haryana. Consequently, no impact of the Scheme has been given in the above financial results.

For Purshottam Investofin Limited

Place: New Delhi  
Date: 06.02.2025

*Rahul*  
Sahib Singh Gusain  
Managing Director  
DIN: 00649786