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

BSE Limited
Corporate Relationship Department
Phiroze Jeejeebhoy Towers,
25th Floor, Dalal Street,
Fort, Mumbai -400 001

Sub: <u>Outcome of Board Meeting in accordance with SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations").</u>

The Board of Directors of the Company at their meeting held today, have, inter alia, considered and approved the following:

- a) Audited financial results of the Company for the quarter and financial year ended 31st March, 2020 along with Auditors Report thereon and Declaration in respect of Audit report with unmodified opinion under Regulation 33(3)(d) of the Listing Regulations;
- b) Took note of resignation of Mr. Keshav Kumar Jha as Chief Financial Officer of the Company w.e.f. 30.06.2020;
- c) Mr. Pramod Kumar Jain (DIN: 00112968) also appointed as Chief Financial Officer of the Company w.e.f. 30.06.2020;

Further, in compliance with Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular No. CIR/CFD/CMD/4/2015 date 9th September, 2015 please find the following disclosures pertaining to the appointment:

S.No.	Particulars	Details
1.	Name	Mr. Pramod Kumar Jain
2.	Reason for change	Appointment
3.	Pan	ADHPJ8942J
4.	Date of appointment	30.06.2020
5.	Qualification	Graduate
6.	Profile	He has more than 20 years of experience in the field of Financial, Trading, Investment, and Consultancy Services. He has handled diversified business and
		having good experience in various segments.

d) Appointment of Ms. Deepika Arora (DIN: 08774487)appointed as Additional, Women Independent Director of the company w.e.f. 29.06.2020 (close of business hours);

Further, in compliance with Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular No. CIR/CFD/CMD/4/2015 date 9th September, 2015 please find the following disclosures pertaining to the appointment:

S.No.	Particulars	Details		
1	Name	Ms. Deepika Arora		
2	Reason for change & term of	Ms. Deepika Arora appointed as additional, women		
	appointment	Independent director w.e.f. 29.06.2020, for a		
		period of 5 years sub to approval of members.		
3	Pan	ATUPA5330Q		
4	Date of appointment	29.06.2020 (close of business hours)		
5	Qualification	Graduate (B.com)		
6	Profile	Ms. Deepika is a Graduate. He has approx. 3years		
		of experience in the field of Accountancy.		
7.	Disclosure of Relationship	No		
	between director			

e) Reconstitution of Audit Committee:

The Board has reconstituted the audit committee and appoint Ms. Deepika Arora in place of Ms. Sarbani Bhagat. The new composition of the audit committee is as follows:

S.NO.	Name of the Member	Category	Designation
1	Mr. Nitin Kumar Patni	Independent	Chairman
2	Ms. Deepika Arora	Independent	Member
3	Mr. Sahib Singh Gusain	Non Independent	Member

f) Reconstitution of Nomination and Remuneration Committee:

The Board has reconstituted the Nomination and Remuneration Committee and appoint Ms. Deepika Arora in place of Ms. Sarbani Bhagat. The new composition of the Nomination and Remuneration committee is as follows:

S.NO.	Name of the Member	Category	Designation
1	Mr. Nitin Kumar Patni	Independent	Chairman
2	Ms. Deepika Arora	Independent	Member
3	Mr. Raj Kumar Kedia	Independent	Member

g) Reconstitution of Stakeholder Relationship Committee:

The Board has reconstituted the Stakeholder Relationship Committee and appoint Ms. Deepika Arora in place of Mr. Pramod Kumar Jain. The new composition of the Stakeholder Relationship Committee committee is as follows:

S.NO.	Name of the Member	Category	Designation

1	Mr. Nitin Kumar Patni	Independent	Chairman
2	Ms. Deepika Arora	Independent	Member
3	Mr. Sahib Singh Gusain	Non Independent	Member

h) Appointment of N G V R AND COMPANY LLP (earlier known as N G V R AND COMPANY), Chartered Accountants, (FRN: 030684N) as Internal Auditor of the company for the financial year 2020-21.

The Board meeting commenced at 03.00 pm and concluded at 10.05 pm

Kindly take the above information for your records.

Thanking You,

Yours Faithfully,

Company Secretary

Company Secretary



Independent Auditor's Report on the Quarterly and Year to Date Audited 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** Report on the audit of the Financial Results Opinion

We have audited the accompanying statement of quarterly and year to date financial results of Purshottam Investofin Limited (the "Company") for the quarter ended March 31, 2020 and for the year ended March 31, 2020 ("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").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- is presented in accordance with the requirements of the Listing Regulations in this regard; i. and
- gives a true and fair view in conformity with the applicable accounting standards and other ii. accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter ended March 31, 2020 and for the year ended March 31, 2020.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Financial Results

The Statement has been prepared on the basis of the annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that



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gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection andapplication of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.



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- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Statement includes the results for the quarter ended March 31, 2020 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2020 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Our opinion on the statement is not modified in respect of the above matters.

FOR STRG & ASSOCIATES CHARTERED ACCOUNTANTS

FRN: 014826N

CA SANJEEV TANDON

PARTNER:

MEMBERSHIP NO. 094634

DATE 29.06.2020 PLACE: NEW DELHI

UDIN - 20094634AAAAAAO5877

PURSHOTTAM INVESTOFIN LIMITED CIN:L65910DL1988PLC033799

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

Tel:011-46067801, Email:purshottaminvestofin@gmail.com

Statement of Audited Financial Results for the Quarter And Financial Year Ended 31/03/2020

Particulars	T)t		(Rs. in Lac	
Refer Notes Below	24 00 0000	Quarter Ende			Ended
	31.03.2020	31.12.2019		31.03.2020	31.03.2019
1 (i) Revenue from operations	(Audited)	(Reviewed)	(Audited)	(Audited)	(Audited)
Interest Income	20.10				1
Dividend Income	69.10	66.89	82.07	280.80	260.17
Rental Income	1.35	-	-	4.72	-
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	1.10	-		-	-
(ii) Other revenue from operations	1.48	212.25		1.48	-
2 Total Revenue From Operations	553.33	212.25	284.20	1,012.17	2,092.29
3 Expenses	625.25	279.14	366.27	1,299.17	2,352.47
Cost of Materials Consumed					
Purchase of Stock-in-Trade	470.04			-	-
Changes in inventories of finished goods, Stock-in -	470.61	215.46	178.63	988.49	1,866.48
Trade and workin-progress					
progress					
Employees Cont	65.01	(6.84)	(1.07)	141.32	339,49
Employees Cost	9.72	10.08	12.66	48.03	40.20
Interest & Finance Charges	1.68	0.77	3.68	9.81	29.57
Depreciation	3.21	3.11	4.55	12.53	18.22
Fees and commission expense	-	-	- 1	_	-
Net loss on fair value changes	-	-	-	- 1	_
Net loss on derecognition of financial instruments					
under amortised cost category	-	-	-	- 1	-
Impairment on financial instruments	-	-	-	-	-
Other Expenses	25.27	78.62	12.27	68.61	27.42
4 Total Expenses	575.50	301.20	210.73	1,268.78	2,321.38
Profit/(Loss)before exceptional Items & tax (2-4)					
5	49.75	(22.06)	155.55	30.39	31.09
6 Exceptional items	-	-	-	-	-
7 Profit/(Loss) before Tax (5-6)	49.75	(22.06)	155.55	30.39	31.09
8 Tax expense	7.75		8.09	7.75	8.09
Current Tax	9.00	-	10.59	9.00	10.59
Deferred Tax	(1.25)		(2.50)	(1.25)	(2.50)
9 Net Profit/(Loss)for the period/year (7-8)	42.01	(22.06)	147.46	22.64	23.00
0 Other Comprehensive Income	(2.59)	(5.10)	3.49	(7.69)	3.49
(A) (i) Items that will not be reclassified to profit or loss	l l	1		1	
(specify items and amounts)		- (5.40)			
(ii) Income tax relating to items that will not be	(2.50)	(5.10)	3.49	(7.69)	3.49
reclassified to profit or loss	(2.59)	(5.10)	3.49	(7.69)	3.49
Subtotal (A)	(2.59)	(5.10)	3.48	(7.09)	3.43
(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)	(2.59)	(5.10)	3.49	(7.69)	3.49
Other Comprehensive Income (A + B)	(2.55)	(0.70)			
Total Comprehensive Income for the	20.44	(27.45)	150.95	14.95	26.49
period/year(9+10)	39.41	(27.15)	150.95	14.55	
Paid-up equity share capital (Face Value of the Share		ž.			Α
is Rs.10/-)	628.36	628.36	628.36	628.36	628.36
Reserve excluding Revaluation Reserves (As per					
balance sheet of prev.ac yr.)					
palance sheet of previac yr.)					
14 Earnings Per Share (EPS)					
Basic					
Diluted	7				
ccompanying note to the financial results					
icable in the case of consolidated results.					

Note:	The classification / disclosure of items in the financial results shall be in accordance with the Revised Schedule M of the Companies Act, 1956/ Schedule III of CA, 2013
	Further to the above, profit/loss from discontinuing operations, if any, included in the above shall be disclosed with details
NOTES	
1	The above financial results have been reiewed by the Audit Committee and approved by the Board of Directors
	t bound in their respective meetings held on 29 h6 2020
2	These Financial Resuls are available on the website of the Company Viz. www.purchallamprocedules and all the company Viz. www.purchallamprocedules are available on the website of the Company Viz. www.purchallamprocedules are available on the website of the Company Viz. www.purchallamprocedules are available on the website of the Company Viz. www.purchallamprocedules are available on the website of the Company Viz. www.purchallamprocedules are available on the website of the Company Viz. www.purchallamprocedules are available on the website of the Company Viz. www.purchallamprocedules are available on the website of the Company Viz. www.purchallamprocedules are available on the website of the Company Viz. www.purchallamprocedules are available on the website of the Company Viz. www.purchallamprocedules are available on the website of the Company Viz. www.purchallamprocedules are available on the website of the Company Viz. www.purchallamprocedules are available on the website of the Company Viz. www.purchallamprocedules are available on the website of the Company Viz. www.purchallamprocedules are available on the website of the Company Viz. www.purchallamprocedules are available on the website of the Company Viz. www.purchallamprocedules are available on the website of the Company Viz. www.purchallamprocedules are available on the website of the Company Viz. www.purchallamprocedules are available on the website of the website of the Company Viz. www.purchallamprocedules are available on the website of the websit
	The state of the s
3	The Company does not have any Exceptional item to report for the above period.
4	Previous period / year figure have been regrouped / reclasified wherever necessary, to correspond with the current period's classification;
5	Income/Loss arising on account of investments value is forming part of other income
6	This statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as animensied
7	The company has adopted Indian Accounts Stades Let A.S. P.
	The company has adopted Indian Accounting Stadards (Ind AS) Prescribed under section 133 of the companies act, 2013 read with the relevant Rules issued thereunder. The date of transition to Ind AS is April 11.2018, and
	issued thereunder. The date of transition to Ind AS is April 01,2018 and accordingly, financial results have been prepared in accordance with the recognition and mesurement principles laid down in Ind AS 34 "Interim Financial Reporting "and the other accounting principles generally accepted
	in india. The impact of transition has been accounted for the operating reserves and the comparitive period figures have been accounted for the operating reserves and the comparitive period figures have been reinstated accordingly.
	The operating reserves and the companity period ngures have been sensiated accordings.
8	The reconciliation of the net profit as previously reported (referred as to "previous GAAP" and Ind AS is as under

Particulars	Quarter Ended	Previous Year Ended
Add/Less	31.03.2019	31.03.2009
Net Profit under Previous GAAP	147-46	23,00
Fair value adjustments of investments	3-49	.3.49
Net Profit as per Ind AS	151.0	2ff.5
Total comprehensive Income as per Ind AS	151.0	26.5

For Purshottam Investofin Limited

Sahib Singh Gusain Managing Director DIN: 00649786

Place: New Delhi Date: 29.6.2020

Statement of Audited Financial Results for the Quarter and Financial year ended 31.03.2020

Notes: Disclosures of Assets and Liabilities as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as at 31.03.2020;

Obligation	ns and Disclosure Requirements) Regulations, 201	5 as at 31.03.2	The second of the last of the
	Statement of Assets & Liabilities		Rs. In Lacs
	1	As at	As at
	1	31.03.2020	31.03.2019
S.No.	Particulars	(Audited)	(Audited)
	ASSETS		
	Financial Assets		
	Cash and cash equivalents Bank Balance other than (a) above	4.96	39.44
	Derivative financial instruments	ľ	i i
	Receivables		
(-/	(I) Trade Receivables	73.93928	
	(II) Other Receivables	75,95926	
(e)	Loans	2685.51	2728.34
(f)	Investments	85.25	92.94
(g)	Other Financial assets (to be specified)	3373	32,34
	sub-total financial asset	2849.65	2860.72
	Non-financial Assets		
	Inventories	76.14	217.46
	Current tax assets (Net)		
(4)	Deferred tax Assets (Net) Investment Property	3.23	1.98
(e)	Biological assets other than bearer plants		
(f)	Property, Plant and Equipment	27.00	
(g)	Capital work-in-progress	27.98	39.85
	Intangible assets under development		
	Goodwill		
	Other Intangible assets		
(k)	Other non -financial assets (to be specified)	53.6	0.81
·	sub-total non financial asset	160.95	260.1
ļ	Total Assets	3010.6	3120.82
1.	HARMETER AND TO STATE OF THE ST		
	LIABILITIES AND EQUITY		
	LIABILITIES Financial Liabilities		1
	Derivative financial instruments		
	Payables		Ì
	(I)Trade Payables		
	(i) total outstanding dues of micro enterprises and		1
1:	small enterprises		
	(ii) total outstanding dues of creditors other than	ļ	
- 1	micro enterprises and small enterprises	6.86	117.52
	(II) Other Payables		
	(i) total outstanding dues of micro enterprises and		
	small enterprises		I
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	1	
(c)	Debt Securities	i	
	Borrowings (Other than Debt Securities)		į
(e) (Deposits	24.27	35.46
(f) S	Subordinated Liabilitie s	į	1
(g)	Other financial liabilities(to be specified)	3.68	5.4
L	sub total of financial liabilities	34.9	5.4 158.38
2 1	Non-Financial Liabilities	3 7.3	138.38
	Current tax liabilities (Net)		,
	Provisions	9.1	10.7
(4)	Deferred tax liabilities (Net)		
147	Other non-financial liabilities(to be specified)		
3 6	sub total of non financial liabilities	9.1	10.7
	quity Share capital		
(b) (Other Equity	628.35	628.35
	sub total of equity	2338.34	2323.39
	Total Liabilities and Equity	2966.69	2951.74
		3010.6	3120.82



Statement of Audited Financial Results for the Quarter and Financial year ended 31.03.2020

Notes 2: Discinsures of Statement of Cashflow as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as at 31.03.2020

	Statement of Cashflow		
		As at	As at
S.Na.	Particulars	31.03.2020 (Audited)	31.03.2019 (Audited)
3:1481	F AT CLOSELUX		,
	Net Profit before Tax	22.69	34.5
	Add: Depreciation	12.53	1.8.2
	Less:- Profit on sale of Fixed Assets	-	`
	Adjustments(if any)	-	
	Operating Profit before Working Capital Changes Adjustments for:	35 22	52.8
	Increase/(Decrease) in Other Current Liabilities & Provisions	(3.32)	
	(Increase)/Decrease in Trade Payable	(110.66)	(18
	Increase/(Decrease) in Other Current Assets (Increase)/Decrease in Short Term Loans &	(52.78)	1
	Advances	3.02	(1
	(Increase)/Decrease in Receivables	(73.94)	
	(Increase)/Decrease in stock in hand	141.32	33
	Cash Generated from Operations	(96.36) (61.14)	139.8
	Income Tax	9.00	
	Net Cash flow Generated from Operating Activities (A)	(70.14)	1 182.0
11.	CASH FLOW FROM INVESTING ACTIVITIES		
	Sale of Investment in Shares	7.69	(
	Long Term Loans & Advances Given	39.80	(15
	Sale of Fixed Assets	٠,	
	Purchase of Fixed Assets	(0.65)	
	Net Cash Flow Generated from Investing Activities (B)	46.84	(156.3
111.	CASH FLOW FROM FINANCING ACTIVITIES		
	Short Term Borrowings	1.00	
	Long Term Borrowings	1. 9 0 (13.08)	(1
	Net Cash Flow Generated from Financing Activities (C)	(11.18)	
IV.	Net increase in Cash & Cash Equivalents (A + B + C)	40.4	
14.	Cash and Cash equivalents at the beginng of the	(34.48)	15.4
	period	39.44	2
	Cash and Cash equivalents at the end of the period	4.96	39.4
V,	Cash & Cash equivalents as stated in Balance Sheet	4.96	39.
V,	Sucht	4.50	
V,			
V,	Cash in Hand Cash at Bank and Cheques in Hand Cash & Cash equivalents as stated in Balance	3.91 1.05	2.8 36.6



PURSHOTTAM INVESTOFIN LIMITED

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Email ID: purshottaminvestofin@gmail.com Website: www.purshottaminvestofin.in

To BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai- 400 001

Sub: Declaration under Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

DECLARATION

I, Keshav Kumar Jha, Chief Financial Officer of Purshottam Investofin Limited (CIN: L65910DL1988PLC033799) having its registered office at L-7, Menz. Floor, Green Park Extension, Delhi-110016, India, hereby declare that STRG & Associates, Chartered Accountants (FRN-014826N), Statutory Auditors of our Company, have issued an Audit Report with unmodified opinion on the audited financial results of the Company for the year ended March 31, 2020.

This declaration is given in compliance with Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2016 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27,2016.

Request to kindly take this declaration on record.

Thanking You,

For Purshottan Investofin Limited

Keshav Kumar Jha Chief Financial Officer

PAN: AZBPJ6322N

Date: 29.06.2020