

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: 10.11.2020

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, 2020.

Sir/Madam,

Pursuant to the provision of Listing Regulations, we enclosed herewith a copy of Unaudited Financial Results for the quarter and half year ended 30.09.2020 and Limited Review Report as approved by the Board of Directors of the company in their meeting held on 10.11.2020.

Further, the Board of Directors has in the above meeting also approve/took note the following:

- 1. Took note of Resignation of Ms. Sarbani Bhagat as Independent Director of the Company.**
The resignation notice of Ms. Sarbani Bhagat as Independent Director was placed before the Board. The Board considered and accepted the same w.e.f. 10.11.2020 (close of business hours).

The Board would like to take this opportunity to express its gratitude to Ms. Sarbani Bhagat for her contribution to the Company during her tenure.

The Meeting Commenced at 03:00 P.M. and Conclude at **8:00** P.M.

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

Thanking You,

Yours Faithfully,

For Purshottam Investofin Limited

Ankit Gupta
For Purshottam Investofin Ltd.

Ankit Gupta

Company Secretary **Company Secretary**

Encl.: Unaudited Financial Results for the quarter and half year ended 30.09.2020

Limited Review Report

Reason of Resignation



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

**Review Report to
The Board of Directors
Purshottam Investofin Ltd.**

We have reviewed the accompanying statement of unaudited financial results of Purshottam Investofin Ltd. (the "Company") for the quarter ended 30th September, 2020 and year to date from 1st April, 2020 to 30th September, 2020 (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").

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, 'Interim Financial Reporting' ("Ind AS 34") 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 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 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.

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 Companies Act, 2013



as amended, read with relevant rules issued thereunder 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. Our conclusion on the statement is not modified in respect of the above matter.

**For STRG & Associates
Chartered Accountants**

FRN: 014826N



(CA Rakesh Gupta)

Partner

M. No: 094040

Place: New Delhi

Date: 10/11/2020

UDIN:- 20094040AAAAF27966

PURSHOTTAM INVESTOFIN LIMITED

CIN:L65910DL1988PLC033799

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

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

(Rs. in Lacs)

Statement of Standalone Unaudited Results for the Quarter Ended 30/09/2020

Particulars	Quarter Ended (Unaudited)			Half Year Ended(Unaudited)		Year Ended (Audited)
	30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
Refer Notes Below						
1 (i) Revenue from operations						
Interest Income	12.81	29.15	72.32	41.96	144.81	280.80
Dividend Income	0.04	-	3.37	0.04	3.37	4.72
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	12.46	4.99	-	17.44	-	1.48
(ii) Other revenue from operations	153.01	34.71	159.00	187.72	318.28	1,012.17
2 Total Revenue From Operations	178.32	68.85	234.69	247.17	466.46	1,299.16
3 Expenses						
Cost of Materials Consumed	-	-	-	-	-	-
Purchase of Stock-in-Trade	70.74	26.72	56.32	97.46	302.42	988.49
Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	73.51	(38.35)	130.44	35.16	83.15	154.55
Employees Cost	9.65	10.55	14.19	20.20	28.23	48.24
Interest & Finance Charges	0.67	0.61	2.30	1.28	7.36	9.81
Depreciation	2.53	2.47	3.11	5.00	6.22	12.53
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	3.69	6.61	25.24	10.30	39.17	55.17
4 Total Expenses	160.80	8.61	231.60	169.41	466.55	1,268.78
Profit/(Loss)before exceptional Items & tax (2-4)	17.52	60.24	3.09	77.76	-0.09	30.38
5						
6 Exceptional items	-	-	-	-	-	-
7 Profit/(Loss) before Tax (5-6)	17.52	60.24	3.09	77.76	-0.09	30.38
8						
8 Tax expense	-	-	-	-	-	7.75
Current Tax	-	-	-	-	-	9.00
Deferred Tax	-	-	-	-	-	(1.25)
9 Net Profit/(Loss)for the period/year (7-8)	17.52	60.24	3.09	77.76	-0.09	22.64
10 Other Comprehensive Income						(7.69)
(A) (i) Items that will not be reclassified to profit or loss (specify items and amounts)	-	-	-	-	-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	(7.69)
Subtotal (A)	-	-	-	-	-	(7.69)
(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)	-	-	-	-	-	(7.69)
Other Comprehensive Income (A + B)	-	-	-	-	-	(7.69)
11 Total Comprehensive Income for the period/year(9+10)	17.52	60.24	3.09	77.76	-0.09	14.94
12						
12 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
13						
13 Reserve excluding Revaluation Reserves (As per balance sheet of prev.ac yr.)	2,338.34	2,338.34	2,323.40	2,338.34	2,323.40	2,338.34
14 Earnings Per Share (EPS)						
Basic	0.28	0.96	0.05	1.24	-0.00	0.24
Diluted	0.28	0.96	0.05	1.24	-0.00	0.24

See accompanying note to the financial results applicable in the case of consolidated results.



Note:	The classification / disclosure of items in the financial results shall be in accordance with the Revised Schedule VI 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 thereof
NOTES	
1	The above financial results for quarter and half year ended 30 September 2020 have been reviewed by the Audit Committee and approved by the Board of Directors ("Board") in their respective meetings held on 10.11.2020
2	The Statutory Auditors have reviewed the above results of the Company for the Quarter and half year ended 30th September 2020.
3	The Company does not have any Exceptional item to report for the above period.
4	Previous period / year figure have been regrouped / reclassified wherever necessary, to correspond with the current period's classification/ disclosure
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
7	No provision for the taxation has been made for the period ended 30.09.2020 and same will be provided at the year end.
8	The company has adopted Indian Accounting Standards (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 01,2018 and accordingly, financial results have been prepared in accordance with the recognition and measurement 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 comparative period figures have been reinstated accordingly.

Place: New Delhi
Date: 10.11.2020

For Purshottam Investofin Limited

Sahib Singh Gussin
Sahib Singh Gussin
Managing Director
DIN: 00649788



Statement of Unaudited Financial Results for the Quarter and Half year ended 30.09.2020

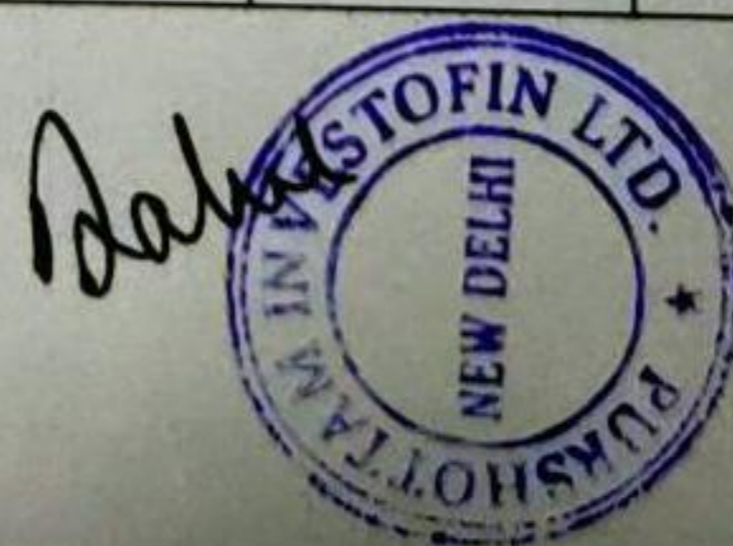
Rs. In Lacs

Statement of Assets & Liabilities				
S.No.	Particulars	As at 30.09.2020	As at 30.09.2019	As at 31.03.2020
		(Unaudited)	(Unaudited)	(Audited)
ASSETS				
1 Financial Assets				
(a)	Cash and cash equivalents	273.14	7.54	4.96
(b)	Bank Balance other than (a) above	-	-	-
(c)	Derivative financial instruments	-	-	-
(d)	Receivables			
(i)	Trade Receivables	93.52	1.04	73.93
(ii)	Other Receivables			
(e)	Loans	2,530.83	2,683.70	2,698.88
(f)	Investments	85.25	92.94	85.26
(g)	Other Financial assets (to be specified)			
	sub-total financial asset	2,982.75	2,785.22	2,863.03
2 Non-financial Assets				
(a)	Inventories	27.75	134.31	62.91
(b)	Current tax assets (Net)			
(c)	Deferred tax Assets (Net)	3.24	1.98	3.23
(d)	Investment Property			
(e)	Biological assets other than bearer plants			
(f)	Property, Plant and Equipment	25.21	33.64	27.98
(g)	Capital work-in-progress			
(h)	Intangible assets under development			
(i)	Goodwill			
(j)	Other Intangible assets			
(k)	Other non -financial assets (to be specified)	41.88	44.06	53.60
	sub-total non financial asset	98.08	213.99	147.72
	Total Assets	3,080.83	2,999.21	3,010.75
LIABILITIES AND EQUITY				
LIABILITIES				
1 Financial Liabilities				
(a)	Derivative financial instruments			
(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		0.01	6.87
(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)	18.32	29.98	24.28
(e)	Deposits			
(f)	Subordinated Liabilities			
(g)	Other financial liabilities(to be specified)	8.94	6.72	
	sub total of financial liabilities	27.26	36.71	31.15
2 Non-Financial Liabilities				
(a)	Current tax liabilities (Net)		10.59	
(b)	Provisions	9.11	0.31	9.11
(c)	Deferred tax liabilities (Net)			
(d)	Other non-financial liabilities(to be specified)			3.80
	sub total of non financial liabilities	9.11	10.90	12.91
3 EQUITY				
(a)	Equity Share capital	628.36	628.36	628.36
(b)	Other Equity	2,416.10	2,323.24	2,338.34
	sub total of equity	3,044.46	2,951.60	2,966.70
	Total Liabilities and Equity	3,080.82	2,999.21	3,010.75

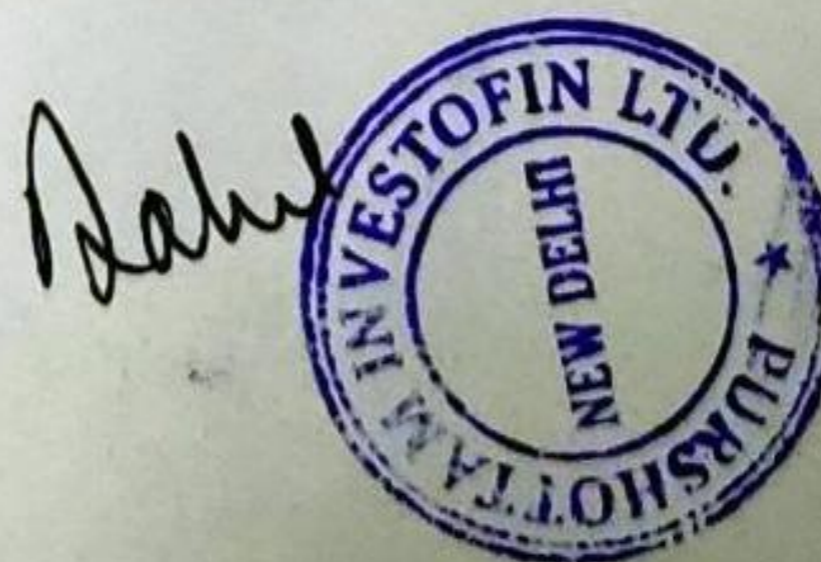


Cash Flow Statement, Indirect

Particulars		6 months ended (30-09-2020)	6 months ended (30-09-2019)	Year ended (31- 03-2020)
A	Date of start of reporting period	01-04-2020	01-04-2019	01-04-2019
B	Date of end of reporting period	30-09-2020	30-09-2019	31-03-2020
C	Whether results are audited or unaudited	Unaudited	Unaudited	Audited
D	Nature of report standalone or consolidated	Standalone	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	77.76	-0.09	30.38
Adjustments for reconcile profit (loss)				
	Adjustments for finance costs			
	Adjustments for decrease (increase) in inventories	35.16	83.15	154.54
	Adjustments for decrease (increase) in trade receivables, current	-19.59	-1.04	-73.93
	Adjustments for decrease (increase) in trade receivables, non-current			
	Adjustments for decrease (increase) in other current assets	0.000	-43.24	-52.78
	Adjustments for decrease (increase) in other non-current assets			
	Adjustments for other financial assets, non-current			
	Adjustments for other financial assets, current	11.72		3.22
	Adjustments for other bank balances			
	Adjustments for increase (decrease) in trade payables, current	-6.87	-117.51	-110.67
	Adjustments for increase (decrease) in trade payables, non-current			
	Adjustments for increase (decrease) in other current liabilities	5.14	1.51	-3.19
	Adjustments for increase (decrease) in other non-current liabilities			
	Adjustments for depreciation and amortisation expense	2.77	6.22	12.53
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss			
	Adjustments for provisions, current			
	Adjustments for provisions, non-current			
	Adjustments for other financial liabilities, current			
	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			
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships			
	Total adjustments for reconcile profit (loss)	28.33	-70.91	-70.28
	Net cash flows from (used in) operations	106.090	-71	-39.9
	Dividends received			
	Interest paid			
	Interest received			
	Income taxes paid (refund)			-8.99
	Other inflows (outflows) of cash			
	Net cash flows from (used in) operating activities	106.09	-71	-48.89
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	0.00		-0.65
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	-168.05	44.64	26.24
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	168.050	44.64	25.59
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	5.960	-5.84	-11.18
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	-5.960	-5.84	-11.18
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	268.18		
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	268.180	-31.9	-34.48
Cash and cash equivalents cash flow statement at beginning of period	4.96	39.44	39.44
Cash and cash equivalents cash flow statement at end of period	273.14	7.54	4.96



SARBANI BHAGAT

Ichapur, Purbasha, P.O. Nawabganj, P.S.-Noapara, North 24, Parganas, Pin-743144

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

Sub: Resignation from the Post of Independent Directorship of the Company.

Dear Sir,

I regret to inform you that due to some personal reasons and certain other pre-occupations, I am not able to continue to hold office of directorship in the Company. I am thankful to the Company and the fellow board members for the support extended during my tenure as Independent Director.

There is no material reason other than those mentioned above.

Kindly accept my resignation from the post of Independent directorship w.e.f. 10.11.2020.

Thanks & Regards

Sarbani Bhagat

Sarbani Bhagat

Accepted :-
[Signature]
For Purshottam Investofin Ltd.
Director/Auth. Sign.