

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: 09.11.2021

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 09th November, 2021.

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 30.09.2021 and Limited Review Report as approved by the Board of Directors of the company in their meeting held on 09.11.2021.

The Meeting Commenced at 03:00 P.M. and Conclude at 5:35 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
Company Secretary





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

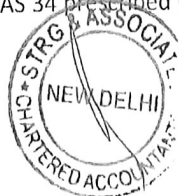
**Review Report to
The Board of Directors
Purshottam Investofin Ltd.**

We have reviewed the accompanying statement of unaudited financial results of Purshottam Investofin Ltd. (the "Company") for the quarter ended 30th September, 2021 and year to date from 1st April, 2021 to 30th September, 2021 (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

UDIN: 21094646 AAAAJU9506

DATE: 09.11.2021
PLACE: NEW DELHI

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 Unaudited Results for the Quarter and Half Year Ended 30/09/2021

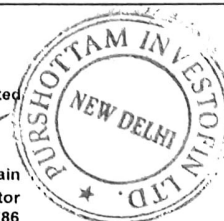
	Particulars	Quarter Ended (Unaudited)			Half Year Ended(Unaudited)		Year Ended (Audited)
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	
	Refer Notes Below						
1	(i) Revenue from operations						
	Interest Income	98.66	133.95	12.81	232.61	41.96	101.83
	Dividend Income	-	-	0.04	0.00	0.04	0.04
	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	-	-	12.46	-	17.44	-
	(ii) Other revenue from operations	300.84	233.04	153.01	533.88	187.72	222.76
2	Total Revenue From Operations	399.50	366.99	178.32	766.49	247.17	324.63
3	Expenses						
	Cost of Materials Consumed	-	-	-	-	-	-
	Purchase of Stock-in-Trade	311.58	180.36	70.74	491.94	97.46	97.46
	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	0.00	-	73.51	0.00	35.16	56.69
	Employees Cost	10.89	10.76	9.65	21.65	20.20	40.07
	Interest & Finance Charges	103.52	0.77	0.67	104.29	1.28	19.92
	Depreciation	2.09	2.07	2.53	4.16	5.00	10.61
	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	5.18	7.36	3.69	12.54	10.30	23.93
4	Total Expenses	433.26	201.32	160.80	634.58	169.41	248.68
5	Profit/(Loss)before exceptional Items & tax (2-4)	-33.76	165.67	17.52	131.91	77.76	75.95
6	Exceptional items	-0.04	-	-	(0.04)	-	-
7	Profit/(Loss) before Tax (5-6)	-33.72	165.67	17.52	131.95	77.76	75.95
8	Tax expense	-	-	-	-	-	19.30
	Current Tax	-	-	-	-	-	20.06
	Deferred Tax	-	-	-	-	-	0.76
9	Net Profit/(Loss)for the period/year (7-8)	-33.72	165.67	17.52	131.95	77.76	56.65
10	Other Comprehensive Income						
	(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	-	-	-	-	-	-
	Subtotal (A)	-	-	-	-	-	-
	(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)	-	-	-	-	-	-
	Total Comprehensive Income for the period/year(9+10)	-33.72	165.67	17.52	131.95	77.76	56.65
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.)	2,395.00	2,395.00	2,338.34	2,395.00	2,338.34	2,395.00
13	Earnings Per Share (EPS)						
	Basic	-0.54	2.64	0.28	2.10	1.24	0.90
	Diluted	-0.54	2.64	0.28	2.10	1.24	0.90
	See accompanying note to the financial results						
	* Applicable in the case of consolidated results.						

NOTES:

- The above financial results for quarter and half year ended 30 September 2021 have been reviewed by the Audit Committee and approved by the Board of Directors ("Board") in their respective meetings held on 09.11.2021
- The Statutory Auditors have reviewed the above results of the Company for the Quarter and half year ended 30th September 2021.
- Previous period / year figure have been regrouped / reclassified wherever necessary, to correspond with the current period's classification/ disclosure
- Income/Loss arising on account of investments value is forming part of other income
- This statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
- No provision for the taxation & deferred tax has been made for the period ended 30.09.2021 and same will be provided at the year end.
- 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: 00649786



Place: New Delhi
Date: 09.11.2021

Statement of Asset and Liabilities			
Particulars		Half year ended (30.09.2021) (Unaudited)	Year Ended (31.03.2021) (Audited)
	Assets		
1	Financial Asset		
	Cash and cash equivalents	756.06	30.46
	Bank Balance other than (a) above		
	Derivative financial instruments	0.000	-
	Receivables		
	(I) Trade Receivables	0.150	0.06
	(II) Other Receivables	0.000	-
	Loans	3852.090	5080.77
	Investments	10.620	9.6
	Other Financial assets	6.220	6.22
2	Non Financial Asset		
	Inventories	0.000	-
	Current tax assets (Net)	0.000	-
	Deferred tax Assets (Net)	4.000	4.00
	Investment Property	0.000	-
	Biological assets other than bearer plants	0.000	-
	Property, Plant and Equipment	19.190	23.36
	Capital work-in-progress	0.000	-
	Intangible assets under development	0.000	-
	Goodwill	0.000	-
	Other Intangible assets	0.000	-
	Other non-financial assets (to be specified)	10.040	22.6
	Total assets	4658.370	5177.070
	Equity and liabilities		
1	Equity		
	Equity attributable to owners of parent		
	Equity share capital	628.360	628.36
	Other equity	2526.940	2395
	Total equity attributable to owners of parent		
	Non controlling interest		
	Total equity	3155.300	3023.360
2	Liabilities		
2.1	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	-	-
	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	14.130	-
(C)	Debt Securities	0.000	-
(d)	Borrowings (Other than Debt Securities)	1405.620	2126.95
(e)	Deposits	0.000	-
(f)	Subordinated Liabilities	0.000	-
(g)	Other financial liabilities	83.210	5.4
2.2	Non-Financial Liabilities		
(a)	Current tax liabilities (Net)	0.000	-
(b)	Provisions	0.110	21.36
(C)	Deferred tax liabilities (Net)	0.000	-
(d)	Other non-financial liabilities	0.000	-
	Total liabilities	1503.070	2153.710
	Total equity and liabilities	4658.370	5177.070



Cash flow statement, indirect

Particulars		6 months ended (30-09-2021)	6 months ended (30-09-2020)
A	Date of start of reporting period	01/04/2021	01/04/2020
B	Date of end of reporting period	30/09/2021	30/09/2020
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	131,940	77,760
Adjustments for reconcile profit (loss)			
	Adjustments for finance costs	-	-
	Adjustments for decrease (increase) in inventories	83,160	35,160
	Adjustments for decrease (increase) in trade receivables, current	-	-19,590
	Adjustments for decrease (increase) in trade receivables, non-current	-	-
	Adjustments for decrease (increase) in other current assets	-	-
	Adjustments for decrease (increase) in other non-current assets	-	-
	Adjustments for other financial assets, non-current	-	-
	Adjustments for other financial assets, current	-	11,720
	Adjustments for other bank balances	-	-
	Adjustments for increase (decrease) in trade payables, current	-	-6,870
	Adjustments for increase (decrease) in trade payables, non-current	-	-
	Adjustments for increase (decrease) in other current liabilities	-	5,140
	Adjustments for increase (decrease) in other non-current liabilities	-	-
	Adjustments for depreciation and amortisation expense	4,170	2,770
	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)	87,330	28,330
	Net cash flows from (used in) operations	219,270	106,090
	Dividends received	-	-
	Interest paid	-	-
	Interest received	-	-
	Income taxes paid (refund)	-	-
	Other inflows (outflows) of cash	-	-
	Net cash flows from (used in) operating activities	219,270	106,090
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	-1.020	-
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	-815.250	-168.050
Cash receipts from repayment of advances and loans made to other parties	2043.930	-
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	1227.660	168.050
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	721.330	5.960
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	-721.330	-5.960
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	725.600	268.180
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	725.600	268.180
Cash and cash equivalents cash flow statement at beginning of period	30.460	4.960
Cash and cash equivalents cash flow statement at end of period	756.060	273.140

