

PURSHOTTAM INVESTOFIN LIMITED

Regd. Off: L-7, Menz Floor, Greenpark Extension, New Delhi- 110016

Ph. & Fax No. 011-46067802

CIN: L65910DL1988PLC033799

Email ID: purshottaminvestofin@gmail.com

Website: www.Purshottaminvestofin.in

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

Sir(s),

Sub: Unaudited financial results for the quarter ended 30th June 2019.

With reference to your mail dated August 29, 2019, please find enclosed herewith a revised copy of the Unaudited Financial Results as per NBFC (Division III) for the Quarter ended June 30th, 2019.

Thanking You,

Yours Faithfully,

For Purshottam Investofin Limited
For Purshottam Investofin Ltd.

Ankit Gupta
Company Secretary

Date: 13/9/19



STRG & ASSOCIATES

CHARTERED ACCOUNTANTS

348, 1st Floor, Tarun Enclave, Pitam Pura, New Delhi-110088

Phone : 2701 2828, 2702 2828, 2703 2828 Fax: 2701 2727

Website : www.strggroup.com

Independent Auditor's Review Report on the Quarterly 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 Directors of
M/s Purshottam Investofin Limited,**

1. We have reviewed the accompanying statement of unaudited financial results of Purshottam Investofin Limited (the 'Company') for the quarter ended June 30, 2019 (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'), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 (the 'Circular').
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS) 34 "Interim Financial Reporting" 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, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review 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 misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and 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 applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the Listing Regulations, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR STRG & ASSOCIATES
CHARTERED ACCOUNTANTS

SRN : 01482610

NEW DELHI

CA RAKESH GUPTA
PARTNER

MEMBERSHIP NO . 094040

DATE 13.08.2019

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 Standalone Unaudited Results for the Quarter Ended 30/06/2019

Particulars	3 months ended (Unaudited)	3 months ended (Audited)	3 months ended (Unaudited)	Year Ended(Audited)
	30.06.2019	31.03.2019	30.06.2018	31.03.2019
Refer Notes Below				
1 (i) Revenue from operations				
Interest Income	72.49	81.98	55.07	260.17
Dividend Income	-	0.39	-	4.23
Rental Income	-	-	-	-
Fees and commission Income	-	-	-	-
Net gain on fair value changes	-	3.97	0.17	-
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				
2 Total Revenue From Operations	159.28	283.90	375.49	2,088.06
3 Expenses	231.77	370.24	430.73	2,352.46
Cost of Materials Consumed	-	-	-	-
Purchase of Stock-in-Trade	246.10	178.64	528.70	1,866.48
Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	-47.29	-1.06	11.01	339.49
Employees Cost	14.04	12.67	9.59	40.20
Interest & Finance Charges	5.06	3.68	11.95	29.57
Depreciation	3.11	4.55	4.55	18.22
Fees and commission expense	-	-	-	-
Net loss on fair value changes	-	-	-	55.80
Net loss on derecognition of financial instruments under amortised cost category	-	-	-	-
Impairment on financial instruments	-	-	-	-
Other Expenses	13.93	12.27	10.92	27.42
4 Total Expenses	234.95	210.75	576.72	2,377.18
Profit/(Loss)before exceptional Items & tax (2-4)	-3.18	159.49	-146.00	-24.72
5 Exceptional items				
7 Profit/(Loss) before Tax (5-6)	-3.18	159.49	-146.00	-24.72
8 Tax expense				
Current Tax	-	8.22	-	8.09
Deferred Tax	-	-	-	-
9 Net Profit/(Loss)for the period/year (7-8)	-3.18	151.27	-146.00	-32.81
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)	-3.18	151.27	-146.00	-32.81

For Purshottam Investofin Ltd.

Director/Auth. Sign.

12	Paid-up equity share capital (Face Value of the Share is Rs. 10/-)	628.36	628.36	628.36	628.36
13	Reserve excluding Revaluation Reserves (As per balance sheet of prev. ac yr.)	2,375.71	2,375.71	2,352.71	2,375.71
14	Earnings Per Share (EPS)				
	Basic	-0.05	2.41	-2.32	-0.52
	Diluted	-0.05	2.41	-2.32	-0.52
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 ended 30 June 2019 have been reviewed by the Audit Committee and approved by the Board of Directors ("Board") in their respective meetings held on 13.08.2019
- 2 The Statutory Auditors have reviewed the above results of the Company for the Quarter ended 30th June 2019.
- 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 30.06.2019 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
- 9 The reconciliation of the net profit as previously reported (referred as to "previous GAAP" and Ind AS is as under:

Particulars	Quarter Ended 31.03.2019	Quarter Ended 30.06.2018	Previous Year Ended 31.03.2019
Add/Less			
Net Profit under Previous GAAP	147.30	-146.17	23.00
Fair value adjustments of investments	3.97	0.17	-55.80
Net Profit as per Ind AS	151.27	-146.0	-32.80
Total comprehensive Income as per Ind AS	151.27	-146.0	-32.80

For Purshottam Investofin Limited

For Purshottam Investofin Ltd.

Sahib Singh Gusain

Managing Director

DIN: 00649786
Director/Auth. Sign.

Place: New Delhi

Date: 13.08.2019