

# 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)

BSE Limited

Corporate Relationship Department

Phiroze Jeejeebhoy Towers, 25th Floor, Dalal Street, Fort, Mumbai -400 001

**Sub: Revised Quarterly report for the fourth quarter (Q4) and year ended March 31, 2020.**

Dear Sir / Madam,

Further to our communication dated June 29, 2020, we are re-submitting the revised quarterly report on the financial results for the fourth quarter (Q4) and year ended March 31, 2020 due to inadvertent/ minor error.

We request you to please take this on record and ignore/withdraw from your website, our earlier submission of quarterly report.

Thanking You,

Yours Truly,

For Purshottam Investofin Limited

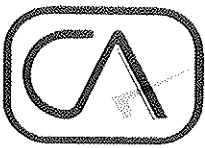
For Purshottam Investofin Ltd.

**Ankit Gupta**

**Company Secretary**

Company Secretary

Date: 30.06.2020



**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:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable accounting standards and other 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



29 JUN 2020

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 and application 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.

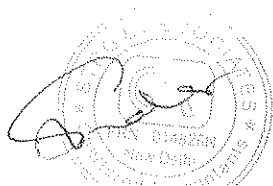
The Board of Directors are also responsible for overseeing the Company's financial reporting process.

#### **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.



29 JUN 2020

- 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 – 20094634AAAAAO5877

## 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  
(Rs. in Lacs)

Particulars	Quarter Ended			Year Ended	
	31.03.2020 (Audited)	31.12.2019 (Reviewed)	31.03.2019 (Audited)	31.03.2020 (Audited)	31.03.2019 (Audited)
Refer Notes Below					
<b>1 (i) Revenue from operations</b>					
Interest Income	69.10	66.89	82.07	280.80	260.17
Dividend Income	1.35	-	-	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	1.48	-	-	1.48	-
<b>(ii) Other revenue from operations</b>	553.33	212.25	284.20	1,012.17	2,092.29
<b>2 Total Revenue From Operations</b>	<b>625.25</b>	<b>279.14</b>	<b>366.27</b>	<b>1,299.16</b>	<b>2,352.47</b>
<b>3 Expenses</b>					
Cost of Materials Consumed	-	-	-	-	-
Purchase of Stock-in-Trade	470.61	215.46	178.63	988.49	1,866.48
Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	78.23	(6.84)	(1.07)	154.55	339.49
Employees Cost	9.93	10.08	12.66	48.24	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	-	-	-	-	-
Net loss on fair value changes	-	-	-	-	-
Net loss on derecognition of financial instruments under amortised cost category	-	-	-	-	-
Impairment on financial instruments	-	-	-	-	-
Other Expenses	9.24	78.62	12.27	55.17	27.42
<b>4 Total Expenses</b>	<b>572.91</b>	<b>301.20</b>	<b>210.73</b>	<b>1,268.78</b>	<b>2,321.38</b>
Profit/(Loss) before exceptional Items & tax (2-4)	<b>52.35</b>	<b>(22.06)</b>	<b>155.55</b>	<b>30.38</b>	<b>31.09</b>
<b>5 Exceptional items</b>	-	-	-	-	-
<b>7 Profit/(Loss) before Tax (5-6)</b>	<b>52.35</b>	<b>(22.06)</b>	<b>155.55</b>	<b>30.38</b>	<b>31.09</b>
<b>8 Tax expense</b>	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)
<b>9 Net Profit/( Loss) for the period/year (7-8)</b>	<b>44.60</b>	<b>(22.06)</b>	<b>147.46</b>	<b>22.64</b>	<b>23.00</b>
<b>10 Other Comprehensive Income</b>	(2.59)	(5.10)	3.49	(7.69)	3.49
(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	(2.59)	(5.10)	3.49	(7.69)	3.49
Subtotal (A)	(2.59)	(5.10)	3.49	(7.69)	3.49
(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)	(2.59)	(5.10)	3.49	(7.69)	3.49
<b>11 Total Comprehensive Income for the period/year(9+10)</b>	<b>42.01</b>	<b>(27.15)</b>	<b>150.95</b>	<b>14.94</b>	<b>26.49</b>
<b>12 Paid-up equity share capital (Face Value of the Share is Rs.10/-)</b>	628.36	628.36	628.36	628.36	628.36
<b>13 Reserve excluding Revaluation Reserves (As per balance sheet of prev.ac yr.)</b>	<b>2,338.34</b>	<b>2,323.40</b>	<b>2,323.40</b>	<b>2,338.34</b>	<b>2,323.40</b>
<b>14 Earnings Per Share (EPS)</b>					
Basic	0.67	-0.43	2.40	0.24	0.42
Diluted	0.67	-0.43	2.40	0.24	0.42
See accompanying note to the financial results					
* Applicable in the case of consolidated results.					

<b>Note:</b>	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.
<b>NOTES:</b>	
1	The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors ("Board") in their respective meetings held on 29.06.2020
2	These Financial Results are available on the website of the Company Viz. www.purshottaminvestofin.in and on the website of BSE Limited (www.bseindia.com)
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, as amended.
7	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.
8	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	Previous Year Ended 31.03.2019
Add/Less		
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	26.5
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: 29.06.2020



**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:

Rs. In Lacs

**Statement of Assets & Liabilities**

S.No.	Particulars	As at	As at
		31.03.2020	31.03.2019
		(Audited)	(Audited)
<b>ASSETS</b>			
1	<b>Financial Assets</b>		
(a)	Cash and cash equivalents	4.96	39.44
(b)	Bank Balance other than (a) above		
(c)	Derivative financial instruments		
(d)	Receivables		
(I)	Trade Receivables	73.93	
(II)	Other Receivables		
(e)	Loans	2698.88	2728.34
(f)	Investments	85.26	92.94
(g)	Other Financial assets (to be specified)		
	sub-total financial asset	2863.03	2860.72
2	<b>Non-financial Assets</b>		
(a)	Inventories	62.91	217.46
(b)	Current tax assets (Net)		
(c)	Deferred tax Assets (Net)	3.23	1.98
(d)	Investment Property		
(e)	Biological assets other than bearer plants		
(f)	Property, Plant and Equipment	27.98	39.85
(g)	Capital work-in-progress		
(h)	Intangible assets under development		
(i)	Goodwill		
(j)	Other Intangible assets		
(k)	Other non -financial assets (to be specified)	53.6	0.81
	sub-total non financial asset	147.72	260.1
	<b>Total Assets</b>	<b>3010.75</b>	<b>3120.82</b>
<b>LIABILITIES AND EQUITY</b>			
<b>LIABILITIES</b>			
1	<b>Financial Liabilities</b>		
(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	6.87	117.52
(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	24.28	35.45
(d)	Borrowings (Other than Debt Securities)		
(e)	Deposits		
(f)	Subordinated Liabilities		
(g)	Other financial liabilities(to be specified)		
	sub total of financial liabilities	31.15	152.97
2	<b>Non-Financial Liabilities</b>		
(a)	Current tax liabilities (Net)	9.1	10.7
(b)	Provisions		
(c)	Deferred tax liabilities (Net)	3.8	5.4
(d)	Other non-financial liabilities(to be specified)	12.9	16.1
	sub total of non financial liabilities	12.9	16.1
3	<b>EQUITY</b>		
(a)	Equity Share capital	628.36	628.36
(b)	Other Equity	2338.34	2323.39
	sub total of equity	2966.7	2951.75
	<b>Total Liabilities and Equity</b>	<b>3010.75</b>	<b>3120.82</b>



Statement of Audited Financial Results for the Quarter and Financial year ended 31.03.2020			
Notes 2: Disclosures of Statement of Cashflow as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as at 31.03.2020:			
Rs. In Lacs			
Statement of Cashflow			
S.No.	Particulars	As at	As at
		31.03.2020	31.03.2019
		(Audited)	(Audited)
	<b>Net Profit before Tax</b>	22.69	34.58
	Add:- Depreciation	12.53	18.22
	Less:- Profit on sale of Fixed Assets	-	-
	Adjustments(if any)	-	-
	<b>Operating Profit before Working Capital Changes</b>	35.22	52.80
	<b>Adjustments for:</b>		
	Increase/(Decrease) in Other Current Liabilities & Provisions	(3.19)	3
	(Increase)/Decrease in Trade Payable	(110.66)	(189)
	Increase/(Decrease) in Other Current Assets	(52.78)	(1)
	(Increase)/Decrease in Short Term Loans & Advances	3.22	(12)
	(Increase)/Decrease in Receivables	(73.94)	0
	(Increase)/Decrease in stock in hand	154.55	339
		(82.80)	139.85
	<b>Cash Generated from Operations</b>	(47.58)	192.65
	Income Tax	9.00	11
	<b>Net Cash flow Generated from Operating Activities (A)</b>	(56.58)	182.07
<b>II.</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	Sale of Investment in Shares	7.69	(3)
	Long Term Loans & Advances Given	26.25	(153)
	Sale of Fixed Assets	-	-
	Purchase of Fixed Assets	(0.65)	-
	<b>Net Cash Flow Generated from Investing Activities (B)</b>	33.28	(156.33)
<b>III.</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Short Term Borrowings	1.90	-
	Long Term Borrowings	(13.08)	(10)
	<b>Net Cash Flow Generated from Financing Activities (C)</b>	(11.18)	(10.28)
<b>IV.</b>	<b>Net Increase in Cash &amp; Cash Equivalents ( A + B + C )</b>	<b>(34.48)</b>	<b>15.46</b>
	Cash and Cash equivalents at the begning of the period	39.44	24
	Cash and Cash equivalents at the end of the period	4.96	39.44
<b>V.</b>	<b>Cash &amp; Cash equivalents as stated in Balance Sheet</b>	4.96	39.44
	Cash in Hand	3.91	2.84
	Cash at Bank and Cheques In Hand	1.05	36.60
	<b>Cash &amp; Cash equivalents as stated in Balance Sheet</b>	4.96	39.44





# 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)

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 Purshottam Investofin Limited



Keshav Kumar Jha  
Chief Financial Officer  
PAN: AZBPJ6322N

Date: 29.06.2020