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: November 04, 2026

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

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

Sir/ Madam,

Pursuant to the provision of Listing Regulations, we hereby enclosed the Unaudited Financial Results for the quarter and half year ended September 30, 2026, along with the Limited Review Report thereon, as approved and taken on record by the board of directors of the company at its meeting held today.

The Board meeting commenced at 04.00 PM and concluded at 05.10 PM

Thanking You,

Yours Faithfully,

For **Purshottam Investofin Limited**

ANKIT GUPTA
Digitally signed by ANKIT GUPTA
Date: 2026.11.04 17:34:55 +05'30'

Ankit Gupta
Company Secretary and Compliance Officer

Encl.: As above

INDIA

AKGSR & CO.
CHARTERED ACCOUNTANTS

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)

To the Board of Directors of
Purshottam Investofin Limited

1. We have reviewed the accompanying statement of unaudited financial results of **Purshottam Investofin Limited** (the "Company") for the quarter ended September 30, 2026 and year to date from April 1, 2026 to September 30, 2026 (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").

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's 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 (the "Act") as amended, read with relevant rules issued thereunder, the circulars, guidelines and directions issued by the Reserve Bank of India (RBI) from time to time, applicable to the Company ("RBI Guidelines") and other accounting principles generally accepted in India and is in compliance with the Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. 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 Statement 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 specified under section 143(10) of the Act, 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.



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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) (Contd.)

4. Based on our review conducted as stated in para 3 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 Act, the RBI guidelines 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 or that it has not been prepared in accordance with the relevant prudential norms issued by the Reserve Bank of India (RBI) in respect of income recognition, asset classification, provisioning and other related matters.

For AKGSR & Co.
Chartered Accountants
(Firm Registration No. 027579N)





Angad Kumar
Partner
(Membership No. 527228)
UDIN: 26527228IFGGEW6749

Place: New Delhi
Date: November 04, 2026

PURSHOTTAM INVESTOFIN LIMITED

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Statement of unaudited Financial Results for the quarter and half year ended September 30, 2026

(₹ in lakhs)

	Particulars	Quarter ended			Half Year ended		Year ended
		30.09.2026 (Unaudited) Refer note 9	30.06.2026 (Unaudited)	30.09.2025 (Unaudited) Refer note 9	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
1	**Revenue from operations**						
	Interest income	400.28	381.65	184.28	781.93	394.34	641.71
	Dividend income	3.06	-	0.04	3.06	0.04	0.18
	Net gain on fair value changes	-	393.87	-	135.56	-	-
2	**Other income**	0.27	2.00	0.78	2.27	2.78	76.03
3	**Total income (1+2)**	**403.61**	**777.52**	**185.10**	**922.83**	**397.16**	**717.92**
4	**Expenses**						
	Finance costs	150.46	132.49	57.98	282.95	116.92	173.35
	Impairment on financial instruments	(11.00)	10.96	22.73	(0.04)	29.82	(47.01)
	Net loss on fair value changes	258.31	-	272.94	-	157.62	493.79
	Employee benefits expenses	20.89	19.24	21.46	40.13	42.48	77.15
	Depreciation and amortisation expense	30.02	27.55	38.36	57.57	77.65	151.93
	Other expenses	42.13	32.09	28.18	74.22	52.60	104.05
	Total expenses	**490.81**	**222.33**	**441.65**	**454.83**	**477.09**	**953.26**
5	**Profit/(Loss) before exceptional items & tax (3-4)**	(87.20)	**555.19**	(256.55)	**467.99**	(79.93)	(235.34)
6	Exceptional items	-	-	-	-	-	-
7	**Profit/(Loss) before tax (5-6)**	**(87.20)**	**555.19**	**(256.55)**	**467.99**	**(79.93)**	**(235.34)**
8	**Tax expense**						
	(a) Current tax	(11.70)	109.42	(44.36)	97.72	6.61	-
	(b) Deferred tax	(10.24)	38.69	(9.71)	28.45	(16.22)	(57.85)
	(c) Tax adjustments in respect of earlier years	-	-	1.93	-	1.93	1.93
	Total tax expense (a+b+c)	(21.94)	**148.11**	(52.14)	**126.17**	(7.68)	(55.92)
9	**Net Profit/(Loss) for the period/year (7-8)**	**(65.26)**	**407.08**	**(204.41)**	**341.82**	**(72.25)**	**(179.42)**
10	**Other Comprehensive Income**						
	(a) Items that will not be reclassified to profit or loss						
	(i) Fair value change	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(b) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	Other Comprehensive Income (a + b)	-	-	-	-	-	-
11	**Total Comprehensive Income/(Loss) for the period/year(9+10)**	**(65.26)**	**407.08**	**(204.41)**	**341.82**	**(72.25)**	**(179.42)**
12	Paid-up equity share capital (Face value of the share is Rs. 10/-)	742.33	742.33	742.33	742.33	742.33	742.33
13	Other Equity as per the balance sheet						4,781.23
14	**Earnings per equity shares (Rs) (not annualised for the interim periods) :**						
	(a) Basic	(0.88)	5.48	(2.75)	4.60	(0.97)	(2.42)
	(b) Diluted	(0.88)	5.48	(2.75)	4.60	(0.97)	(2.42)

AKGSR & CO CHARTERED ACCOUNTANTS NEW DELHI

PURSHOTTAM INVESTOFIN LIMITED New Delhi

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Statement of unaudited Financial Results for the quarter and half year ended September 30, 2026

(₹ in lakhs)

1. Statement of assets and liabilities

Particulars	As at September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
ASSETS		
1. Financial assets		
(a) Cash and cash equivalents	115.06	1,482.32
(b) Bank balance other than (a) above	0.87	-
(c) Derivatives financial instruments	0.92	24.52
(d) Receivables		
(i) Trade receivables	-	-
(ii) Other receivables	30.94	171.67
(e) Loans	6,605.56	6,385.92
(f) Investments	9.60	1,012.98
(g) Securities for trade	3,868.26	1,047.71
(h) Other financial assets	1.39	0.47
Total financial assets	**10,632.59**	**10,125.59**
2. Non-financial assets		
(a) Current tax assets (net)	18.07	14.16
(b) Deferred tax assets	62.51	90.97
(c) Property, plant and equipment	322.63	325.79
(d) Capital work-in-progress	27.14	-
(e) Other non-financial assets	62.13	55.74
Total non-financial assets	**492.48**	**486.66**
TOTAL ASSETS	**11,125.07**	**10,612.25**
LIABILITIES AND EQUITY		
1. Financial liabilities		
(a) Derivative financial instruments	12.96	23.44
(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	2.62	7.63
(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	1,959.63	-
(c) Debt securities	3,000.00	3,007.69
(d) Borrowings (other than debt securities)	214.56	2,033.46
(e) Other financial liabilities	6.87	3.50
Total financial liabilities	**5,196.64**	**5,075.72**
2. Non-financial liabilities		
(a) Current tax liabilities (net)	51.17	-
(b) Provisions	-	1.53
(c) Other non-financial liabilities	11.87	11.44
Total non-financial liabilities	**63.05**	**12.97**
3. EQUITY		
(a) Equity share capital	742.33	742.33
(b) Other equity	5,123.05	4,781.23
Total equity	**5,865.38**	**5,523.56**
TOTAL LIABILITIES AND EQUITY	**11,125.07**	**10,612.25**

AKGSR & CO. CHARTERED ACCOUNTANTS NEW DELHI

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Statement of unaudited Financial Results for the quarter and half year ended September 30, 2026

(₹ in lakhs)

2. Statement of cash flows

Particulars	For the half year ended September 30, 2026 (unaudited)	For the half year ended September 30, 2025 (unaudited)
A. Cash flows from operating activities		
Profit/(loss) before tax	467.99	(79.93)
Adjustments for:		
Depreciation and amortisation	57.57	77.65
Profit on sale of property/ plant and equipment	-	(0.04)
Impairment of financial instruments	(0.04)	29.82
Net loss/(gain) on fair value changes	(248.21)	(192.72)
Interest expense on borrowings	282.95	116.92
Interest income on loans	(781.93)	(390.50)
	(221.67)	(438.80)
Cash inflow from interest income on loans	692.90	362.06
Cash outflow towards finance costs	(284.73)	(115.48)
Operating profit/(loss) before working capital changes	186.50	(192.22)
Adjustments:		
(Increase)/Decrease in loans and advances	(130.56)	2,388.90
(Increase)/Decrease in bank deposits	(0.87)	(603.45)
(Increase)/Decrease in other financial assets	(1,418.50)	(685.59)
(Increase)/Decrease in other non-financial assets	(6.39)	(7.80)
Increase/(Decrease) in trade payables	1,954.60	(0.44)
Increase/(Decrease) in other financial liabilities	5.84	243.85
Increase/(Decrease) in other non-financial liabilities	(1.09)	(1.47)
Cash generated in operating activities	**589.53**	**1,141.77**
Taxes (paid)/refund	(50.44)	(2.27)
Net Cash generated from operating activities (A)	**539.09**	**1,139.50**
B. Cash flow from investing activities		
Purchase of property, plant and equipment including capital work-in-progress	(81.55)	(0.17)
Proceeds from sale of property, plant and equipment	-	25.00
Net Cash generated/(used) in investing activities (B)	**(81.55)**	**24.83**
C. Cash flow from financing activities		
Proceeds from borrowings (other than debt securities)	688.63	271.86
Repayment of borrowings (other than debt securities)	(2,513.43)	(934.79)
Net Cash (used) in financing activities (C)	**(1,824.80)**	**(662.93)**
Net increase in cash and cash equivalents (A)+(B)+(C)	**(1,367.26)**	**501.40**
Add: Cash and cash equivalents at the beginning of the year	1,482.32	42.22
Cash and cash equivalents at the end of the year	**115.06**	**543.62**
Components of Cash and cash equivalents		
Cash on hand	0.99	1.03
Balance with banks		
- In current accounts	114.07	542.59
Total	**115.06**	**543.62**

Note: The above statement of Cash Flows has been prepared under the 'Indirect Method' as set out in Ind AS 7 on "Statement of Cash Flows".

AKGSR & CO. CHARTERED ACCOUNTANTS NEW DELHI

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Statement of unaudited Financial Results for the quarter and half year ended September 30, 2026

Notes to Statement of unaudited financial results for the quarter and half year ended September 30, 2026:

3 The above financial results have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards (referred to as 'Ind AS') prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereafter ("Ind AS") and the other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'SEBI Listing Regulations'). Any directions, clarifications, or guidelines issued by Reserve Bank of India ('RBI') or other regulators are implemented as and when they are issued/ applicable.

4 The above financial results were reviewed by the Audit Committee and then approved by the Board of Directors in their respective meeting held on November 04, 2026. The above results have been reviewed by the Statutory Auditor of the Company. The Statutory Auditors have expressed an unmodified opinion on the aforesaid results.
These financial results are available on the BSE Limited website (www.bseindia.com) and on the Company's website (www.purshottaminvestofin.in).

5 Disclosures pursuant to RBI Notification - RBI/DOR/2025-26/352 DOR.STR.REC.271/21.04.048 /2025-26 - Reserve Bank of India (Non-Banking Financial Companies - Transfer and Distribution of Credit Risk) Directions, 2025.

(a) Details of transfer through assignment in respect of loans not in default during the quarter and half year ended September 30, 2026

Sl No.	Particulars	To NBFC
(i)	Aggregate principal outstanding of loans transferred through assignment (₹ in lakhs)	879.31
(ii)	Weighted average maturity of loans (in months)	12.00
(iii)	Weighted average holding period of loans (in months)	5.12
(iv)	Retention of beneficial economic interest (in %)	15%
(v)	Covergae of tangible security coverage (in%)	0%
(vi)	Rating wise distribution of rated loans	Non-Rated

(b) The Company has not acquired loans not in default during the quarter and half year ended September 30, 2026.

(c) The Company has not acquired/transferred any stressed loans during the quarter and half year ended September 30, 2026.

6 Based on the decisions related to allocation of resources to the segment and assess its performance, the Company has identified a single reportable segment in the context of Operating Segment as defined under Ind AS 108 - Operating Segments.

7 The Company does not have any subsidiary/associate/joint venture company(ies), as on September 30, 2026.

8 The Company has no exceptional items to report for the quarter and half year ended September 30, 2026.

9 The figures for the second quarter in each of the financial year are the balancing figures in respect of the half year end and the year to date figures upto the end of the first quarter of the respective financial year.

10 The figures for the previous periods/year have been regrouped, and/or reclassifed wherever necessary to make them comparable to the current periods/year presentation.

For and on behalf of the Board of Directors
Purshottam Investofin Limited

Sahib Singh Gusain
Managing Director
DIN: 00649786

Place: New Delhi
Date: November 04, 2026

AKGSR & CO. CHARTERED ACCOUNTANTS NEW DELHI

PURSHOTTAM INVESTOFIN LIMITED New Delhi