

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: 06.11.2025

To

BSE Limited

Corporate Relationship Department

Phiroze Jeejeebhoy Towers,

25th Floor, Dalal Street,

Fort, Mumbai -400 001

Sub.: Outcome of Meeting of Board of Directors of the Company held on 06.11.2025

Sir/ Madam,

Pursuant to the provision of Listing Regulation, we have enclosed herewith the Unaudited Financial Results for the quarter and half year ended 30.09.2025 along with a limited review report of the Company for the quarter and half year ended 30.09.2025 which were approved and taken on record by the board of directors of the company at their meeting held today.

The Board meeting commenced at 04.30 PM and concluded at 05.35 PM

Thanking You,

Yours Faithfully,

For **Purshottam Investofin Limited**

Ankit Gupta

Company Secretary and Compliance Officer

Encl.: As above

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, 2025 and year to date from April 1, 2025 to September 30, 2025 (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"), read with relevant rules issued thereunder 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.
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 aforesaid Ind AS 34, prescribed under Section 133 of the Act 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.

For AKGSR & Co.

Chartered Accountants

(Firm Registration No. 027579N)

Angad Kumar

Partner

(Membership No. 527228)

UDIN: 25527228BMIVSG3573



Place: New Delhi

Date: November 06, 2025

PURSHOTTAM INVESTOFIN LIMITED

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Statement of unaudited Financial Results for the quarter and half year ended September 30, 2025

('₹ In lakhs)

Particulars	Quarter ended			Half Year ended		Year ended
	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
	(Unaudited) Refer note 10	(Unaudited)	(Unaudited) Refer note 9	(Unaudited)	(Unaudited) Refer note 9	(Audited)
1 Revenue from operations						
Interest income	184.28	210.06	211.48	394.34	433.18	764.85
Dividend income	0.04	-	0.37	0.04	0.37	0.37
Net gain on fair value changes	-	115.32	103.86	-	14.24	-
2 Other Income	0.78	2.00	5.95	2.78	7.95	7.95
3 Total income (1+2)	185.10	327.38	321.66	397.16	455.74	773.17
4 Expenses						
Finance costs	57.98	58.94	83.64	116.92	155.05	279.29
Impairment on financial instruments	22.73	7.09	-	29.82	-	96.26
Net loss on fair value changes	272.94	-	-	157.62	-	123.59
Employee benefits expenses	21.46	21.02	20.97	42.48	42.08	78.74
Depreciation and amortisation expense	38.36	39.29	15.94	77.65	23.69	73.94
Other expenses	28.18	24.42	29.49	52.60	74.73	147.85
Total expenses	441.65	150.76	150.04	477.09	295.55	799.17
5 Profit/(Loss) before exceptional items & tax (3-4)	(256.55)	176.62	171.63	(79.93)	160.19	(26.00)
6 Exceptional items	-	-	-	-	-	-
7 Profit/(Loss) before tax (5-6)	(256.55)	176.62	171.63	(79.93)	160.19	(26.00)
8 Tax expense						
(a) Current tax	(44.36)	50.97	50.58	6.61	50.58	36.00
(b) Deferred tax	(9.71)	(6.51)	(0.52)	(16.22)	(0.52)	(25.18)
(c) Tax adjustments in respect of earlier years	1.93	-	-	1.93	-	0.02
Total tax expense (a+b+c)	(52.14)	44.46	50.06	(7.68)	50.06	10.84
9 Net Profit/(Loss) for the period/year (7-8)	(204.41)	132.16	121.57	(72.25)	110.13	(36.84)
10 Other Comprehensive Income						
(a) Items that will not be reclassified to profit or loss						
(i) Fair value change	-	-	(101.47)	-	323.08	-
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	(81.31)	-	(81.31)	-
(b) Items that will be reclassified to profit or loss	-	-	-	-	-	-
Other Comprehensive Income (a + b)	-	-	(182.78)	-	241.77	-
11 Total Comprehensive Income/(Loss) for the period/year(9+10)	(204.41)	132.16	(61.21)	(72.25)	351.90	(36.84)
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						4,960.64
14 Earnings per equity shares (Rs) (not annualised for the interim periods) :						
(a) Basic	(2.75)	1.78	1.64	(0.97)	1.48	(0.50)
(b) Diluted	(2.75)	1.78	1.64	(0.97)	1.48	(0.50)



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Statement of unaudited Financial Results for the quarter and half year ended September 30, 2025

(₹ in lakhs)

1. Statement of Assets and Liabilities

Particulars	As at	As at
	September 30, 2025	March 31, 2025
	(Unaudited)	(Audited)
ASSETS		
1. Financial assets		
(a) Cash and cash equivalents	543.62	42.22
(b) Bank balance other than (a) above	603.45	-
(c) Derivatives financial instruments	-	14.27
(d) Receivables		
(i) Trade receivables	-	-
(ii) Other receivables	215.20	214.42
(e) Loans	4,063.26	6,453.53
(f) Investments	9.60	9.60
(g) Securities for trade	1,904.46	807.26
(h) Other financial assets	14.08	190.52
Total financial assets	7,353.67	7,731.82
2. Non-financial assets		
(a) Current tax assets (net)	36.15	42.43
(b) Deferred tax assets	49.34	33.12
(c) Property, plant and equipment	400.07	502.52
(d) Other non-financial assets	21.48	13.68
Total non-financial assets	507.04	591.75
TOTAL ASSETS	7,860.71	8,323.57
LIABILITIES AND EQUITY		
1. Financial liabilities		
(a) Derivative financial instruments	29.88	14.81
(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	5.38	5.83
(c) Borrowings (other than debt securities)	1,927.27	2,588.75
(d) Other financial liabilities	262.24	4.51
Total financial liabilities	2,224.77	2,613.90
2. Non-financial liabilities		
(a) Current tax liabilities (net)	-	-
(b) Provisions	-	0.25
(c) Other non-financial liabilities	5.22	6.45
Total non-financial liabilities	5.22	6.70
3. EQUITY		
(a) Equity share capital	742.33	742.33
(b) Other equity	4,888.39	4,960.64
Total equity	5,630.72	5,702.97
TOTAL LIABILITIES AND EQUITY	7,860.71	8,323.57



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Statement of unaudited Financial Results for the quarter and half year ended September 30, 2025

(₹ in lakhs)

2. Statement of Cash Flows

Particulars	For the half year ended September 30, 2025	For the half year ended September 30, 2024
	(unaudited)	(unaudited)
A. Cash flows from operating activities		
Profit/(loss) before tax	(79.93)	160.19
Adjustments for:		
Depreciation and amortisation	77.65	23.69
Profit on sale of property/ plant and equipment	(0.04)	-
Impairment of financial instruments	29.82	(4.54)
Net loss/(gain) on fair value changes	(192.72)	-
Interest expense on borrowings	116.92	155.05
Interest income on loans	(390.50)	(411.05)
	(438.80)	(76.65)
Cash inflow from interest income on loans	362.06	398.34
Cash outflow towards finance costs	(115.48)	(148.27)
	(192.22)	173.42
Operating profit/(loss) before working capital changes		
Adjustments:		
(Increase)/Decrease in loans and advances	2,388.90	1,811.58
(Increase)/Decrease in bank deposits	(603.45)	(1,900.00)
(Increase)/Decrease in other financial assets	(685.59)	568.86
(Increase)/Decrease in other non-financial assets	(7.80)	46.20
Increase/(Decrease) in trade payables	(0.44)	0.89
Increase/(Decrease) in other financial liabilities	243.85	(8.46)
Increase/(Decrease) in other non-financial liabilities	(1.47)	(4.75)
Cash generated in operating activities	1,141.77	687.74
Taxes (paid)/refund	(2.27)	(283.06)
Net Cash generated from operating activities (A)	1,139.50	404.68
B. Cash flow from investing activities		
Purchase of property, plant and equipment	(0.17)	(160.69)
Proceeds from sale of property, plant and equipment	25.00	-
Net Cash generated/(used) in investing activities (B)	24.83	(160.69)
C. Cash flow from financing activities		
Proceeds from borrowings (other than debt securities)	271.86	130.00
Repayment of borrowings (other than debt securities)	(934.79)	(357.96)
Net Cash (used) in financing activities (C)	(662.93)	(227.96)
Net increase in cash and cash equivalents (A)+(B)+(C)	501.40	16.03
Add: Cash and cash equivalents at the beginning of the year	42.22	106.00
Cash and bank balances taken over on account of amalgamation	-	2.57
Cash and cash equivalents at the end of the year	543.62	124.60
Components of Cash and cash equivalents		
Cash on hand	1.03	1.97
Balance with banks		
- In current accounts	542.59	122.64
Total	543.62	124.60

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".



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Statement of unaudited Financial Results for the quarter and half year ended September 30, 2025

Notes to Statement of unaudited financial results for the quarter and half year ended September 30, 2025:

- 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').
- 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 06, 2025. 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 Master Direction - Reserve Bank of India (Transfer of Loan Exposures) Directions, 2021 issued by the RBI vide their Notification RBI/ DOR/ 2021-22/86 Master Direction DOR-STR.REC.51/21.04.048/2021-22 dated September 24, 2021, as amended (the "Notification").

(a) Details of transfer through assignment in respect of loans not in default during the half year ended September 30, 2025

Sl No.	Particulars	To NBFC
(i)	Aggregate principal outstanding of loans transferred through assignment (₹ in lakhs)	1407.68
(ii)	Weighted average maturity of loans (in months)	12.00
(iii)	Weighted average holding period of loans (in months)	4.55
(iv)	Retention of beneficial economic interest (in %)	10%
(v)	Coverage 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 half year ended September 30, 2025, under the said Notification.
- (c) The Company has not acquired/transferred any stressed loans during the half year ended September 30, 2025, under the said Notification.
- 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, 2025.
- 8 The Company has no exceptional items to report for the quarter and half year ended September 30, 2025.
- 9 The Board of Directors of the Company ("Board") in their meeting held on December 24, 2021, had approved the Scheme of Arrangement for Amalgamation (the "Scheme") between Middle Path Trading Private Limited ("Transferor Company No. 1") and Shiraj Marketing Private Limited ("Transferor Company No. 2") and Purshottam Investofin Limited ("Transferee Company"), and their respective shareholders and creditors. The Hon'ble National Company Law Tribunal, Court IV, New Delhi Bench ("NCLT") has approved the Scheme vide its order dated January 01, 2025. The appointed date of the Scheme is April 01, 2024.
- The NCLT order effect had been considered for the year ended March 31, 2025 by transferring the carryings amount of all the assets and liabilities of the Transferor Company to the Transferee Company with effect from the Appointed date of April 1, 2024. Accordingly, the financial results for the quarter and half year ended September 30, 2024 have been restated.
- 10 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.
- 11 The figures for the previous periods/year have been regrouped, and/or reclassified wherever necessary to make them comparable to the current periods/year presentation.

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

Place: New Delhi
Date: November 06, 2025



Rahul

Sahib Singh Gusain
Managing Director
DIN: 00649786

