

# 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)

**Date: 11.11.2024**

**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 11.11.2024**

Sir/ Madam,

Pursuant to the provision of Listing Regulation, we have enclosed herewith the Unaudited Financial Results for the quarter and half year ended 30.09.2024 along with a limited review report of the Company for the quarter and half year ended 30.09.2024 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 06.10 pm

Thanking You,

Yours Faithfully,

**For Purshottam Investofin Limited**

**ANKIT  
GUPTA**

Digitally signed by  
ANKIT GUPTA  
Date: 2024.11.11  
18:12:34 +05'30'

**Ankit Gupta**

**Company Secretary and Compliance Officer**

**Encl.: As above**

# **AKGSR & COMPANY**

## **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, 2024 and year to date from April 1, 2024 to September 30, 2024 (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.



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# AKGSR & COMPANY

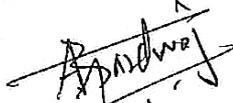
## CHARTERED ACCOUNTANTS

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) (cont'd)

5. The review of the unaudited quarterly financial results for the quarter ended June 30, 2024, corresponding quarter and half year ended September 30, 2023 and audit of financial results for the year ended March 31, 2024 included in the Statement was carried out and reported by the predecessor auditor who have expressed an unmodified conclusion vide their report dated August 06, 2024, November 08, 2023, and unmodified opinion vide their report dated May 28, 2024, respectively, whose reports have been furnished to us and which have been relied upon by us for the purpose of our review of the Statement.

Our conclusion on the Statement is not modified in respect of this matter.

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



Angad Kumar  
Partner

(Membership No. 527228)  
UDIN: 24527228BKCGET5443



Place: New Delhi  
Date: 11-11-2024

**Statement of Unaudited Financial Results for the Quarter and Half Year Ended 30/09/2024**

Particulars	Quarter Ended (Unaudited)			Half Year Ended (Unaudited)		Year Ended (Audited)
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
Refer Notes Below						
<b>1 Revenue from operations</b>						
Interest income	211.48	221.70	178.56	433.18	383.49	721.66
Dividend income	0.37	-	-	0.37	0.04	0.42
Other revenue from operations	923.84	2,474.34	1,968.15	3,398.18	4,265.49	7,198.27
<b>2 Other income</b>	5.95	2.00	-	7.95	2.00	3.28
<b>3 Total Income (1+2)</b>	<b>1,141.63</b>	<b>2,698.04</b>	<b>2,146.71</b>	<b>3,839.68</b>	<b>4,651.02</b>	<b>7,923.63</b>
<b>4 Expenses</b>						
Purchase of stock-in-trade	853.48	1,141.47	2,060.72	1,994.95	2,865.97	4,865.44
Changes in inventories of stock-in-trade	(266.12)	825.14	(301.85)	559.02	1,201.71	789.00
Employee benefits expenses	20.97	21.11	15.04	42.08	32.18	63.63
Finance costs	83.64	71.41	64.02	155.05	142.53	272.86
Depreciation	15.94	7.76	4.92	23.69	9.69	28.11
Fees and commission expense	-	-	-	-	-	4.98
Other expenses	262.03	642.57	96.61	904.60	126.26	763.78
<b>Total Expenses</b>	<b>969.93</b>	<b>2,709.45</b>	<b>1,939.46</b>	<b>3,679.38</b>	<b>4,378.34</b>	<b>6,787.80</b>
<b>5 Profit/(Loss) before exceptional items &amp; tax (3-4)</b>	<b>171.70</b>	<b>(11.41)</b>	<b>207.24</b>	<b>160.29</b>	<b>272.68</b>	<b>1,135.83</b>
<b>6 Exceptional items</b>	-	-	-	-	-	-
<b>7 Profit/(Loss) before tax (5-6)</b>	<b>171.70</b>	<b>(11.41)</b>	<b>207.24</b>	<b>160.29</b>	<b>272.68</b>	<b>1,135.83</b>
<b>8 Tax expense</b>						
(a) Current Tax	50.58	-	-	50.58	-	272.66
(b) Deferred tax	(0.52)	-	-	(0.52)	-	(1.63)
(c) Tax adjustments in respect of earlier years	-	-	22.83	-	22.83	27.69
<b>Total tax expense (a+b+c)</b>	<b>50.06</b>	<b>-</b>	<b>22.83</b>	<b>50.06</b>	<b>22.83</b>	<b>298.72</b>
<b>9 Net Profit/(Loss) for the period/year (7-8)</b>	<b>121.64</b>	<b>(11.41)</b>	<b>184.41</b>	<b>110.23</b>	<b>249.86</b>	<b>837.10</b>
<b>10 Other Comprehensive Income (OCI)</b>						
(a) Items that will not be reclassified to profit or loss						
(i) Fair value change	(101.47)	424.55	134.26	323.08	274.62	314.94
(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						
<b>Other Comprehensive Income (a + b)</b>	<b>(182.78)</b>	<b>424.55</b>	<b>134.26</b>	<b>241.76</b>	<b>274.62</b>	<b>314.94</b>
<b>11 Total Comprehensive Income for the period/year(9+10)</b>	<b>(61.14)</b>	<b>413.14</b>	<b>318.67</b>	<b>352.00</b>	<b>524.47</b>	<b>1,152.04</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	628.36
<b>13 Other Equity as per the balance sheet</b>				<b>3,635.04</b>	<b>3,355.43</b>	<b>3,283.04</b>
<b>14 Earnings per equity shares (Rs) (not annualised for the interim periods) :</b>						
(a) Basic	1.94	-0.18	2.93	1.75	3.98	13.32
(b) Diluted	1.94	-0.18	2.93	1.75	3.98	13.32

**Notes to Statement of unaudited financial results for the quarter and half year ended September 30, 2024:**

- The above financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 Interim Financial Reporting 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.
- The above financial results were reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on November 11, 2024. The limited review of financial results for the quarter and half year ended September 30, 2024, as required under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), has been completed by the Statutory Auditors and they have issued an unmodified report on the aforesaid results. These financial results are available on the BSE Limited's website ([www.bseindia.com](http://www.bseindia.com)) and on the Company's website ([www.purshottaminvestofin.in](http://www.purshottaminvestofin.in)).
- Disclosures pursuant to RBI Notification - RBI/ DOR/ 2021-22/86 DOR STR.REC.51/21.04.048/2021-22 dated September 24, 2021
  - The Company has not acquired/transferred any loans not in default through assignment during the quarter and half year ended September 30, 2024.
  - The Company has not acquired/transferred any stressed loan during the quarter and half year ended September 30, 2024.
- The Company is primarily engaged in the business of providing loans and advances, investment in shares and other securities and other related activities. 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.



5 Gains and losses arising on account of trading in shares and derivatives have been included under other revenue from operations. Further, other financial assets include inventory, which consists of shares of other listed entities held by the Company, amounting to Rs. 1,330.36 lakhs as at September 30, 2024, and Rs. 1,566.30 lakhs as at March 31, 2024.

6 The figures for the quarter ended September 30, 2024 as reported in the unaudited financial results are the balancing figures between unaudited figures in respect of the half year ended 30th September, 2024 and published figures upto the end of the first quarter, which were subjected to limited review.

7 The Company does not have any subsidiary/associate/joint venture company(ies), as on September 30, 2024.

8 The Company has no exceptional items to report for the quarter and half year ended September 30, 2024.

9 Figures of previous year have been regrouped, wherever necessary, to correspond with the figures of the current period. Further, impact of such reclassification is not material to the Company.

Place: New Delhi  
Date: 11.11.2024



For Purshottam Investofin Limited

*Rahul*  
Sahib Singh Gusain  
Managing Director  
DIN: 00649786

PURSHOTTAM INVESTORIN LIMITED		
CIN:L65910DL1980PLC033799		
Regd. Office: L-7, MENZ FLOOR, GREEN PARK EXTN, NEW DELHI-110016		
Tel:011-46067802, Email:purshottaminvestorin@gmail.com		
Statement of Asset and Liabilities		
(Rs. in Lakhs)		
Particulars	Half year ended (30.09.2024) (Unaudited)	Year Ended (31.03.2024) (Audited)
<b>ASSETS</b>		
<b>1 Financial Asset</b>		
(a) Cash and cash equivalents	2,022.04	106.00
(b) Derivative financial instruments	-	23.74
(c) Receivables		
(i) Trade receivables	45.62	27.55
(ii) Other receivables	-	-
(d) Loans	5,004.12	6,802.99
(e) Investments	9.60	9.60
(f) Other Financial assets	1,330.71	1,566.30
<b>2 Non Financial Asset</b>		
(a) Current tax assets (Net)	-	-
(b) Deferred tax Assets (Net)	8.38	7.86
(c) Property, Plant and Equipment	230.73	93.73
(d) Other non-financial assets (to be specified)	49.08	95.28
<b>TOTAL ASSETS</b>	<b>8,700.28</b>	<b>8,733.04</b>
<b>LIABILITIES AND EQUITY</b>		
<b>LIABILITIES</b>		
<b>1 Financial Liabilities</b>		
(a) Derivative financial instruments	0.60	-
(b) Payables		
(i) Trade payables	-	-
- total outstanding dues of micro enterprises and small enterprises	-	-
- total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(ii) Other payables	-	-
- total outstanding dues of micro enterprises and small enterprises	-	-
- total outstanding dues of creditors other than micro enterprises and small enterprises	0.80	-
(c) Borrowings (Other than Debt Securities)	4,269.94	4,491.11
(d) Other financial liabilities	15.87	24.93
<b>2 Non-Financial Liabilities</b>		
(a) Current tax liabilities (net)	126.03	-
(b) Provisions	23.65	300.85
(c) Other non-financial liabilities	-	4.75
<b>EQUITY</b>		
(a) Equity share capital	628.36	628.36
(b) Other equity	3,635.04	3,283.04
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>8,700.28</b>	<b>8,733.04</b>



**PURSHOTTAM INVESTOFIN LIMITED**

CIN:L65910DL1988PLC033799

Regd. Office: L-7, MENZ FLOOR, GREEN PARK EXTN, NEW DELHI-110016

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**Statement of Cash Flows**

(Rs.in Lakhs)

Particulars	Half year ended (30.09.2024) (Unaudited)	Half year ended (30.09.2023) (Unaudited)
<b>A Cash flows from operating activities</b>		
Net profit before tax	160.29	272.69
Profit before tax		
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and amortisation expenses	23.69	9.69
Reversal of provision	(4.54)	-
Other non-cash items	-	(30.65)
<b>Operating profit before working capital changes</b>	<b>179.45</b>	<b>251.73</b>
Working capital adjustments:		
(Increase)/Decrease in trade receivables	(18.07)	(403.33)
(Increase)/Decrease in other financial assets	2,385.80	3388.74
(Increase)/Decrease in other non-financial assets	46.20	12.18
Increase/(Decrease) in trade payables	0.80	(104.03)
Increase/(Decrease) in other financial liabilities	(8.46)	(0.76)
Increase/(Decrease) in other non-financial liabilities	(4.75)	-
	2,580.97	3,144.53
Income tax paid (net of refunds)	(283.06)	5.66
<b>Net cash flows from operating activities (A)</b>	<b>2,297.91</b>	<b>3,150.19</b>
<b>B Cash flows from investing activities</b>		
Purchase of property, plant and equipment	(160.69)	(54.18)
Proceeds from sale of property, plant and equipment	-	0.62
<b>Net cash flows used in investing activities (B)</b>	<b>(160.69)</b>	<b>(53.56)</b>
<b>C Cash flows from financing activities</b>		
Proceeds from long-term borrowings	130.00	-
Repayment of long-term borrowings	(23.39)	-
Repayment of short-term borrowings (net)	(327.79)	(937.34)
<b>Net cash flows used in financing activities (C)</b>	<b>(221.18)</b>	<b>(937.34)</b>
<b>Net increase in cash and cash equivalents (A+B+C)</b>	<b>1,916.04</b>	<b>2,159.29</b>
Cash and cash equivalent at the beginning of the period	106.00	124.19
<b>Cash and cash equivalent at the end of the period</b>	<b>2,022.04</b>	<b>2,283.48</b>

