

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: 23.01.2024

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

Sub: Outcome of the meeting of the Board of Directors of the Company held on 23rd January, 2024.

Sir/Madam,

Pursuant to the provision of Listing Regulations, we enclosed herewith a copy of Unaudited Financial Results for the quarter and nine months ended 31.12.2023 and Limited Review Report as approved by the Board of Directors of the company in their meeting held on 23.01.2024.

The Meeting Commenced at 05:00 P.M. and Conclude at 07:23P.M.

You are requested to take the above information on your records and oblige.

Thanking You,

Yours Faithfully,

For Purshottam Investofin Limited

ANKIT GUPTA

Digitally signed by ANKIT GUPTA
Date: 2024.01.23 19:28:13 +05'30'

Ankit Gupta
Company Secretary & 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

**Review Report to
The Board of Directors
Purshottam Investofin Ltd.**

We have reviewed the accompanying statement of unaudited financial results of Purshottam Investofin Ltd. (the "Company") for the quarter ended **31st December, 2023** and year to date from **1st April, 2023 to 31st December, 2023** (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").

This statement is the responsibility of the Company's Management and has been approved by the 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, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

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 financial statements 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 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.

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 Companies Act, 2013 as amended, read with relevant rules issued thereunder 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. Our conclusion on the statement is not modified in respect of the above matter.

FOR STRG & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 014826N



CA SANJEEV TANDON
PARTNER
M. NO. 094634

UDIN: 24094634BKELJR9310
DATE: 23-01-2024
PLACE: NEW DELHI

PURSHOTTAM INVESTOFIN LIMITED
CIN:L65910DL1988PLC033799

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

Tel:011-46067802, Email.purshottaminvestofin@gmail.com

Statement of Unaudited Results for the Quarter and Nine Months Ended 31/12/2023

(Rs. in Lacs except EPS)

Particulars	Quarter Ended (Unaudited)			Nine Months Ended(Unaudited)		Year Ended (Audited)
	31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
1 (i) Revenue from operations						
Interest Income	156.94	181.09	103.97	542.96	394.62	552.41
Dividend Income	0.04	-	-	0.08	0.04	0.04
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 revenue from operations	1,472.78	1,968.15	414.07	5,738.28	752.06	1,021.23
(ii) Other	-	-	10.53	2.00	10.53	11.75
2 Total Revenue From Operations	1,629.76	2,149.24	528.57	6,283.32	1,157.25	1,585.43
3 Expenses						
Cost of Materials Consumed	-	-	-	-	-	-
Purchase of Stock-in-Trade	904.47	2,060.72	27.35	3,770.43	79.05	87.01
Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	(37.22)	(301.85)	(11.66)	1,164.49	4.06	3.65
Employees Cost	16.30	15.04	13.92	48.47	39.61	54.94
Interest & Finance Charges	62.03	64.02	47.44	204.57	229.12	359.84
Depreciation	9.07	4.92	7.83	18.76	23.72	30.98
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	203.11	99.15	427.66	331.90	715.07	1,011.89
4 Total Expenses	1,157.75	1,942.00	512.53	5,538.62	1,090.62	1,548.31
5 Profit/(Loss)before exceptional Items & tax (2-4)	472.01	207.24	16.04	744.70	66.63	37.13
6 Exceptional items						
7 Profit/(Loss) before Tax (5-6)	472.01	207.24	16.04	744.70	66.63	37.13
8 Tax expense						
Current Tax	-	-	-	-	-	-
Earlier Year Tax	-	22.83	-	22.83	1.30	1.31
Deferred Tax	-	-	-	-	-	1.44
9 Net Profit/(Loss)for the period/year (7-8)	472.01	184.41	16.04	721.87	65.33	37.26
10 Other Comprehensive Income						
(A) (i) Items that will not be reclassified to profit or loss (specify items and amounts)	(217.43)	134.26	(470.58)	57.18	(214.06)	(326.15)
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
Subtotal (A)	(217.43)	134.26	(470.58)	57.18	(214.06)	(326.15)
(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)	(217.43)	134.26	(470.58)	57.18	(214.06)	(326.15)
Total Comprehensive Income for the period/year(9+10)	254.58	318.67	(454.54)	779.05	(148.73)	(288.89)
11 Paid-up equity share capital (Face Value of the Share is Rs.10/-)						
	628.36	628.36	628.36	628.36	628.36	628.36
12 Other Equity						2,138.66
13 Earnings Per Share (EPS)						
Basic	7.51	2.93	0.26	11.49	1.04	0.59
Diluted	7.51	2.93	0.26	11.49	1.04	0.59

NOTES :

- The above financial results for quarter and nine months ended on 31 December, 2023 have been reviewed by the Audit Committee and approved by the Board of Directors ("Board") in their respective meeting held on 23 January, 2024. These Financial Results are available on the website of the company viz. www.purshottaminvestofin.in and on the website of the BSE Ltd. viz. www.bseindia.com
- The Statutory Auditors have reviewed the above results of the Company for the Quarter and nine months ended on 31 December, 2023.
- Previous period / year figure have been regrouped / reclassified wherever necessary, to correspond with the current period's classification/ disclosure
- Income/Loss arising on account of trading in shares/derivatives is forming part of other revenue from operations.
- This statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
- The company does not have any exceptional item to report to the above period
- No provision for the taxation & deferred tax has been made for the period ended 31 December, 2023 and same will be provided at the year end.
- Disclosures pursuant to RBI Notification - RBI/ DOR/ 2021-22/86 DOR.STR.REC.51/21.04.048/2021-22 dated 24 September 2021
(a) The Company has not acquired/transferred any loans not in default through assignment during the nine months ended 31 December, 2023.
(b) The Company has not acquired/transferred any stressed loan during the nine months ended 31 December, 2023.
- The above Financial Results have been prepared in accordance with the Indian Accounting Standards (Ind AS) Prescribed under section 133 of the companies act,2013 read with the relevant Rules issued thereunder (as amended).

For Purshottam Investofin Limited

Sahib Singh Gossain
Managing Director
DIN: 00649786



Place: New Delhi
Date: 23.01.2024