

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: 15.02.2023

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

Sub: Revised Quarterly and Nine Months Financial Results for the period ended December 31, 2022

Sir/Madam,

Further to our Communication dated 14.02.2023, we are re-submitting the revised quarterly and nine months Financial Results for the period ended December 31, 2022 due to inadvertent error.

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

Thanking You,

Yours Faithfully,

For Purshottam Investofin Limited


Ankit Gupta

Company Secretary & Compliance Officer



Encl.: As above



Independent Auditor's Review Report on the Quarterly 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, 2022 and year to date from 1st April, 2022 to 31st December, 2022 (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



14 FEB 2023

Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR STRG & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 014826N



4 FEB 2023

CA RAKESH GUPTA
PARTNER
M. NO. 094040
UDIN: 23094040BGTZOB9417

DATE: 14/02/2023
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 31/12/2022

(Rs. in Lacs)

Particulars	Quarter Ended (Unaudited)			Nine Months Ended(Unaudited)		Year Ended (Audited)
	31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	
Refer Notes Below						
1 (i) Revenue from operations						
Interest Income	103.07	130.53	83.04	304.62	310.25	437.30
Dividend Income	-	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	414.07	104.05	2,039.56	752.06	2,573.44	5,013.10
(ii) Other	10.53	-	-	10.53	-	-
2 Total Revenue From Operations	528.57	324.62	2,123.20	1,157.25	2,889.69	5,450.40
3 Expenses						
Cost of Materials Consumed	-	-	-	-	-	-
Purchase of Stock-in-Trade	27.35	24.09	4,393.85	79.05	4,885.79	6,830.29
Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	-11.66	-17.10	-2,781.43	4.06	-2,781.43	(2,737.90)
Employees Cost	13.92	13.67	11.38	39.61	33.03	43.68
Interest & Finance Charges	47.44	128.24	14.02	229.12	118.31	241.46
Depreciation	7.83	7.85	2.84	23.72	7.00	16.82
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	427.66	183.61	257.72	715.07	270.26	601.73
4 Total Expenses	512.53	340.36	1,898.39	1,090.62	2,532.97	4,996.08
5 Profit/(Loss) before exceptional Items & tax (2-4)	16.04	-15.74	224.81	66.63	356.72	454.32
6 Exceptional Items	-	-	-	-	-0.04	-
7 Profit/(Loss) before Tax (5-6)	16.04	-15.74	224.81	66.63	356.76	454.32
8 Tax expense						
Current Tax	-	-	-	-	-	29.44
Earlier Year Tax	-	-	-	-	-	30.23
Deferred Tax	-	1.30	-	1.30	-	-
9 Net Profit/(Loss) for the period/year (7-8)	16.04	-17.05	224.81	65.33	356.76	424.88
10 Other Comprehensive Income						
(A) (i) Items that will not be reclassified to profit or loss (specify items and amounts)	-470.58	665.45	-	-214.06	-	(373.95)
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
Subtotal (A)	-470.58	665.45	-	-214.06	-	(373.95)
(B) (i) Items that will be reclassified to profit or loss (specify items and amounts)	-	-	185.76	-	185.76	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
Subtotal (B)	-	-	185.76	-	185.76	-
Other Comprehensive Income (A + B)	-470.58	665.45	185.76	-214.06	185.76	(373.95)
11 Total Comprehensive Income for the period/year(9+10)	-454.54	648.40	410.57	-148.73	542.52	50.93
12 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
13 Reserve excluding Revaluation Reserves (As per balance sheet of prev. ac yr.)	2,445.93	2,445.93	2,395.00	2,445.93	2,395.00	2,445.93
14 Earnings Per Share (EPS)						
Basic						
Diluted	0.26	(0.27)	3.58	1.04	5.68	6.76
NOTES :						
1	The above financial results for quarter and nine months ended 31 December, 2022 have been reviewed by the Audit Committee and approved by the Board of Directors ("Board") in their respective meetings held on 14.02.2023					
2	The Statutory Auditors have reviewed the above results of the Company for the Quarter and nine months ended 31 December, 2022					
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					
7	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 2022.					
	(b) The Company has not acquired/transferred any stressed loan during the nine months ended 31 December 2022.					
8	No provision for the taxation has been made for the period ended 31.12.2022 and same will be provided at the year end.					
9	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 Gussam
Managing Director
DIN: 00649786



Place: New Delhi
Date: 14.02.2023