

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

To

BSE Limited

Corporate Relationship Department

Phiroze Jeejeebhoy Towers,

25th Floor, Dalal Street,

Fort, Mumbai -400 001

Sub: Revised Financial Results for the quarter and year ended 31.03.2024

Dear Sir(s),

Further to our communication dated 28.05.2024, we are resubmitting the revised financial results for the quarter and year ended 31.03.2024 due to an inadvertent error.

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

Thanking You,

Yours Faithfully,

For **Purshottam Investofin Limited**

**ANKIT
GUPTA**

Digitally signed by ANKIT
GUPTA
Date: 2024.05.29 13:01:43
+05'30'

Ankit Gupta

Company Secretary and Compliance Officer

Date: 29.05.2024

Place: Delhi



STRG & ASSOCIATES
CHARTERED ACCOUNTANTS

348, 1st Floor, Tarun Enclave, Pitam Pura, New Delhi-110088
Phone : 2701 2828, 2702 2828, 2703 2828 Fax: 2701 2727
Website : www.strggroup.com

Independent Auditor's Report on the Quarterly and Year to Date Audited Financial Results of Purshottam Investofin Limited 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 Ltd

Report on the audit of the Financial Results

Opinion

We have audited the accompanying statement of financial results of **Purshottam Investofin Limited** ("the Company") for the quarter and year ended March 31, 2024 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter ended March 31, 2024 and for the year ended March 31, 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Financial Results

The Statement has been prepared on the basis of the annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true

and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable Indian accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we

conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Statement includes the results for the quarter ended March 31, 2024 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2024 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Our opinion on the statement is not modified in respect of the above matters.

**FOR STRG & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 014826N**

**SANJEEV
TANDON**

Digitally signed by SANJEEV TANDON
DN: cn=SANJEEV TANDON,
ou=SANJEEV TANDON,
o=SANJEEV TANDON,
c=IN

**CA SANJEEV TANDON
PARTNER
M. NO. 094634**

UDIN: 24094634BKELLQ8532

**DATE: 28-05-2024
PLACE: NEW DELHI**

PURSHOTTAM INVESTOFIN LIMITED

CIN:L65910DL1988PLC033799

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Statement of Audited Financial Results for the Quarter And Financial Year Ended 31.03.2024 (Rs. In Lakhs except EPS)					
Particulars	Quarter Ended			Year Ended	
	31.03.2024 (Audited)*	31.12.2023 (Reviewed)	31.03.2023 (Audited)*	31.03.2024 (Audited)	31.03.2023 (Audited)
Refer Notes Below					
1 Income					
(i) Revenue from operations					
Interest Income	181.90	156.27	153.42	721.66	552.41
Dividend Income	0.34	0.04	-	0.42	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	1,460.00	1472.78	273.54	7,198.27	1,021.22
(ii) Other Income	1.28	-	1.22	3.28	11.75
Total Income	1643.52	1629.09	428.18	7,923.64	1,585.43
2 Expenses					
Cost of Materials Consumed	-	-	-	-	-
Purchase of Stock-in-Trade	1,095.01	904.47	7.96	4,865.44	87.01
Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	-375.49	-37.22	-0.41	789.00	3.65
Employees Cost	15.16	16.30	15.33	63.63	54.94
Interest & Finance Charges	68.29	62.03	128.39	272.86	359.84
Depreciation	9.35	9.07	7.26	28.11	30.98
Fees and commission expense	-	4.98	-	4.98	-
Net loss on fair value changes	-	-	-	-	-
Net loss on derecognition of financial instruments under amortised cost category	-	-	-	-	-
Impairment on financial instruments	-	-	-	-	-
Other Expenses	440.08	197.45	299.14	763.78	1,011.89
Total Expenses	1252.39	1157.08	457.67	6787.80	1548.31
3 Profit/(Loss) before exceptional Items & tax (1-2)	391.13	472.01	-29.49	1135.83	37.12
4 Exceptional items	0.00	0.00	0.00	0.00	0.00
5 Profit/(Loss) before Tax (3-4)	391.13	472.01	-29.49	1135.83	37.12
6 Tax expense					
Current Tax	-	-	-	272.66	-
Tax for Previous Years	0.00	-	-	27.70	1.31
Deferred Tax Income (Expense)	1.63	-	1.44	1.63	1.44
7 Net Profit/ (Loss) for the period/year (5-6)	392.75	472.01	-28.05	837.10	37.26
8 Other Comprehensive Income					
(A) (i) Items that will not be reclassified to profit or loss (specify items and amounts)	257.76	-217.43	-112.09	314.94	-326.15
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
Subtotal (A)	257.76	-217.43	-112.09	314.94	-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)	257.76	-217.43	-112.09	314.94	-326.15
9 Total Comprehensive Income for the period/year(7+8)	650.51	254.58	140.14	1152.04	-288.89
10 Paid-up equity share capital (Face Value of the Share is Rs.10/-)	628.36	628.36	628.36	628.36	628.36
11 Reserve excluding Revaluation Reserves (As per balance sheet of prev.ac yr.)				3283.04	2,138.66
12 Earnings Per Share (EPS)					
Basic	6.25	7.51	-0.45	13.32	0.59
Diluted	6.25	7.51	-0.45	13.32	0.59
See accompanying note to the financial results					
NOTES:	Further to the above, profit/loss from discontinuing operations, if any, included in the above shall be disclosed with details thereof.				
1	The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors ("Board") in their respective meetings held on 28.05.2024. The above results have been audited by the Statutory Auditor of the company. The Statutory Auditors have expressed an unmodified opinion on the aforesaid results.				
2	These Financial Results are available on the website of the Company Viz. www.purshottaminvestofin.in and on the website of BSE Limited (www.bseindia.com)				
3	The Company does not have any Exceptional item to report for the above period.				
4	The financial results have been prepared in accordance with applicable accounting standards as notified under the Companies (Indian Accounting Standards) Rules, 2015 and as specified under section 133 of the Companies Act, 2013 (as amended)				
5	Disclosures pursuant to RBI Notification - RBI/ DOR/ 2021-22/86 DOR STR REC.51/21.04.048/2021-22 dated 24 September 2021 are given below: (a) The Company has not acquired/transferred any loans not in default through assignment during the year ended 31 March, 2024. (b) The Company has not acquired/transferred any stressed loan during the year ended 31 March 2024.				
6	Previous period / year figures have been regrouped/reclassified wherever necessary, to correspond with the current period's classification/ disclosure/to conform with the current period presentation.				
7	This statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.				
*	The figures of the last quarter in each of the financial years are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of the third quarter of the respective financial year.				

For Purshottam Investofin Limited

Place: New Delhi
Date: 28.05.2024

Sahib Singh Gusain
Managing Director
DIN: 00649786

PURSHOTTAM INVESTOFIN LIMITED

CIN:L65910DL1988PLC033799

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STATEMENT OF ASSETS & LIABILITIES

(Rs In Lakhs)

S.No.	Particulars	As at 31.03.2024	As at 31.03.2023
		(Audited)	(Audited)
	ASSETS		
1	Financial Assets		
(a)	Cash and cash equivalents	106.00	124.19
(b)	Bank Balance other than (a) above	-	-
(c)	Derivative financial instruments	23.74	-
(d)	Receivables		
(I)	Trade Receivables	27.55	0.05
(II)	Other Receivables	-	-
(e)	Loans	6,802.99	6,059.91
(f)	Investments	9.60	9.60
(g)	Other Financial assets	1,566.30	2,040.37
	Sub-Total Financial Asset	8,536.17	8,234.12
2	Non-financial Assets		
(a)	Inventories	-	-
(b)	Current tax assets (Net)	-	-
(c)	Deferred tax Assets (Net)	7.86	6.23
(d)	Investment Property	-	-
(e)	Biological assets other than bearer plants	-	-
(f)	Property, Plant and Equipment	93.73	60.70
(g)	Capital work-in-progress	-	-
(h)	Intangible assets under development	-	-
(i)	Goodwill	-	-
(j)	Other Intangible assets	-	-
(k)	Other non -financial assets	95.28	56.99
	Sub-Total Non Financial Asset	196.87	123.91
	Total Assets	8,733.04	8,358.03
	LIABILITIES AND EQUITY		
	LIABILITIES		
1	Financial Liabilities		
(a)	Derivative financial instruments	-	-
(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	-	0.06
(II)	Other Payables		
(i)	total outstanding dues of micro enterprises and small enterprises	-	-
(ii)	total outstanding dues of creditors other than micro enterprises and	-	0.80
(c)	Debt Securities	-	-
(d)	Borrowings (Other than Debt Securities)	4,491.11	5,553.58
(e)	Deposits	-	-
(f)	Subordinated Liabilities	-	-
(g)	Other financial liabilities	24.93	16.04
	Sub Total of Financial Liabilities	4,516.04	5,570.48
2	Non-Financial Liabilities		
(a)	Current tax liabilities (Net)	-	-
(b)	Provisions	300.85	20.53
(c)	Deferred tax liabilities (Net)	-	-
(d)	Other non-financial liabilities	4.75	-
	Sub Total of Non Financial liabilities	305.60	20.53
3	EQUITY		
(a)	Equity Share capital	628.36	628.36
(b)	Other Equity	3,283.04	2,138.66
	Sub Total of Equity	3,911.40	2,767.02
	Total Liabilities and Equity	8,733.04	8,358.03



Purshottam Investofin Limited
CASH FLOW STATEMENT
FOR THE PERIOD APRIL 01, 2023 TO MARCH 31, 2024

S.No.	Particulars	Amount in Lakhs		Amount in Lakhs	
I.	CASH FLOW FROM OPERATING ACTIVITIES	For the year ended 31.03.2024		For the year ended 31.03.2023	
	Net Profit before Tax		1,135.83		37.12
	Add:- Depreciation	28.11		30.98	
	Less:-Provision for Standard Assets	-7.66		-3.36	
	Less:-Profit/ (loss) form Car Sale	0.10		-9.68	
			20.55		17.94
	Adjustments(if any)				
	Other Comprehensive Income	314.94		-326.15	
	TDS Written off For Earlier Years	-4.86		-1.31	
	Operating Profit before Working Capital Changes		310.07		-327.46
	Adjustments for:		1,466.46		-272.40
	Increase/(Decrease) in Other Financial Liabilities	8.89		3.15	
	Increase/(Decrease) in Other Non Financial Liabilities	4.75		-	
	Increase/(Decrease) in Short term Provisions	280.32		-16.76	
	Increase/(Decrease) in Trade Payable	-0.86		-52.47	
	(Increase)/Decrease in Derivatives	-23.74		-5.98	
	(Increase)/Decrease in Other Financial Assets	-		0.04	
	(Increase)/Decrease in Other Non Financial Assets	-38.30		-1.70	
	(Increase)/Decrease in Loans & Advances	-743.07		26.00	
	(Increase)/Decrease in Receivables	-27.50		172.15	
	(Increase)/Decrease in Inventories	474.06		329.81	
	Cash Generated from Operations		1,401.01		181.82
	Income Tax		295.50		-
	Net Cash flow Generated from Operating Activities (A)		1,105.52		181.82
II.	CASH FLOW FROM INVESTING ACTIVITIES				
	Sale of Investments	-			
	Purchase of Fixed Assets	-61.74			
	Sale of Fixed Assets	0.50		19.50	
			-61.24		19.50
	Net Cash Flow Generated from Investing Activities (B)		-61.24		19.50
III.	CASH FLOW FROM FINANCING ACTIVITIES				
	Short Term Borrowings	-1,062.46		-103.93	
	Net Cash Flow Generated from Financing Activities (C)		-1,062.46		-103.93
IV.	Net increase in Cash & Cash Equivalents (A + B + C)		-18.19		97.39
	Opening Cash and Cash equivalents		124.19		26.80
	Closing Cash and Cash equivalents		106.00		124.19
V.	Cash & Cash equivalents as stated in Balance Sheet				
	Cash in Hand		2.31		2.68
	Cash at Bank and Cheques In Hand		103.68		121.51
	Fixed Deposit maturity Period within 3 months		-		-
	Cash & Cash equivalents as stated in Balance Sheet		106.00		124.19



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To

BSE Limited

Phiroze Jeejeebhoy Towers,

Dalal Street,

Mumbai- 400 001

Sub: Declaration under Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

DECLARATION

In terms of Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No.CIR/CFD/CNID/56/2016 dated May 27, 2016, we hereby declare that M/s STRG & Associates, Chartered Accountants, the Statutory Auditors of the Company have given the Audit Report with an unmodified opinion on the financial results of the Company for the period ended on 31st March, 2024.

Kindly take this declaration on record.

Thanking You,

For Purshottam Investofin Limited



Suraj Kumar
Chief Financial Officer

Date: 28.05.2024

Place: Delhi



PURSHOTTAM INVESTOFIN LIMITED

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To

BSE Limited

Phiroze Jeejeebhoy Towers,

Dalal Street,

Mumbai- 400 001

Sub: Submission of details of Outstanding Qualified Borrowings and Incremental Qualified Borrowings for the financial year ended on March 31, 2024.

Pursuant to SEBI Circular SEBI/HO/DDHS/P/CIR/2021/613 dated August 10, 2021, SEBI/HO/DDHS/DDHS-RACPOD1/P/CIR/2023/172 dated October 19, 2023 and subsequent clarifications from the Exchange issued w.r.t. ease of doing business and development of corporate bond markets revision in the framework for fund raising by the issuance of debt securities by Large Corporates (LCs) is given below.

We would like to inform you that as on 31st March, 2024 i.e on the last date of the financial year, our Company "Purshottam Investofin Limited" is not identified as a Large Corporate as per the framework provided in the aforesaid circular:

S. No.	Particulars	Amount (In Crore)
1.	Outstanding Qualified Borrowings at the start of the financial year	16.36
2.	Outstanding Qualified Borrowings at the end of the financial year	16.70
3.	Highest credit rating of the company relating to the unsupported bank borrowings or plain vanilla bonds, which have no structuring/support built in.	NA
4.	Incremental borrowing done during the year	1.91
5.	Borrowings by way of issuance of debt securities during the year	Nil

For Purshottam Investofin Limited


Ankit Gupta

Company Secretary and Compliance Officer

Date: 28.05.2024

Place: Delhi





Suraj Kumar

Chief Financial Officer