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PUROHIT CONSTRUCTION LIMITED

CIN: L45200GJ1991PLC015878



9th November, 2023

BSE Limited

Corporate Relationship Dept

1st Floor, New Trading Ring,

Rotunda Bldg

PJ Towers, Dalal Street, Fort

Mumbai-400 001

Scrip Code:538993

Sub: Outcome of Board Meeting of the Company held Today on the 9th November, 2023
Ref: Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir,

The Board of Directors at their meeting held today on Thursday, 9th November, 2023 has:

- (1) Approved Unaudited Standalone Financial Results of the Company for the Second quarter ended on 30th September, 2023 and considered the Limited Review Report issued by statutory Auditor.

A copy of the Un-Audited Financial Result of the Company for the quarter ended on 30th September, 2023 and the Limited Review Report of the Statutory Auditor thereon are enclosed herewith.

The Board meeting commenced at 4.30 p.m. and concluded at 5.05 p.m.

Kindly take the same on record.

Thanking you,

Yours faithfully,

For Purohit Construction Limited

Nishit Sandhani

Company Secretary

Encl: . As above

PUROHIT CONSTRUCTION LIMITED

CIN : L45200GJ1991PLC015878

REGD.OFFICE:401,PUROHIT HOUSE,OPP:STADIUM,NAVRANGPURA, AHMEDABAD-380 009

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2023

Statement of Standalone Unaudited Financial Results for the Quarter and Half Year ended 30th September, 2023

S.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023
	Income from Operations:						
1	Revenue from Operations	-	-	20.00	-	45.00	111.50
2	Other Income	-	0.00	0.26	0.00	0.26	8.93
3	Total Revenue (1+2)	-	0.00	20.26	0.00	45.26	120.43
4	Expenses:						
	(a) Cost of Materials Consumed	-	-	-	-	-	2.31
	(b) Purchases of Stock-in-Trade	-	-	-	-	-	-
	(c) Changes in Inventories of finished goods, Work-in-Progress and Stock-in-Trade	-	-	-	-	-	-
	(d) Employee benefits Expenses	4.01	4.13	10.95	8.14	21.88	49.84
	(e) Finance Costs	-	-	-	-	-	-
	(f) Depreciation and Amortisation expense	0.17	0.17	0.29	0.35	0.57	1.14
	(g) Other expenses	4.21	11.72	30.22	15.92	54.90	143.20
	Total Expenses	8.39	16.02	41.46	24.41	77.36	196.49
5	Profit / (Loss) before exceptional items and tax (3-4)	-8.39	-16.02	-21.20	-24.41	-32.10	-76.06
6	Exceptional items	-	-	-	-	-	-
7	Profit/(Loss) after exceptional items and before tax (5-6)	-8.39	-16.02	-21.20	-24.41	-32.10	-76.06
8	Tax Expenses:						
	(1) Income Tax	-	-	-	-	-	-
	(2) Deferred Tax	0.28	1.57	0.27	1.85	-	-0.29
	Total Tax	0.28	1.57	0.27	1.85	0.50	-0.29
9	Profit / (Loss) for the period from continuing operations (7-8)	-8.68	-17.59	-21.47	-26.27	-32.59	-75.77
10	Profit / (Loss) for the period from discontinued (before tax)	-	-	-	-	-	-
11	Tax expense of discontinued operations	-	-	-	-	-	-
12	Profit / (Loss) for the period from discontinued (after tax)(10-11)	-	-	-	-	-	-
13	Profit / (Loss) for the period (9+12)	-8.68	-17.59	-21.47	-26.27	-32.59	-75.77
14	Other comprehensive income	-	-	-	-	-	-
	A. (i) Items that will not be reclassified to profit / (loss)						
	(ii) Income tax relating to items that will not be reclassified to profit / (loss)						
	B. (i) Items that will be reclassified to profit / (loss)						
	(ii) Income tax relating to items that will be reclassified to profit / (loss)						
15	Total comprehensive income and other comprehensive income (13+14)	-8.68	-17.59	-21.47	-26.27	-32.59	-75.77
16	Paid up Equity Share Capital (Face value of Rs. 10 each)	440.56	440.56	440.56	440.56	440.56	440.56
17	Earning per equity share (for continuing operations)						
	a) Basic EPS(Rs.)	-0.20	-0.40	-0.49	-0.60	-0.74	-1.72
	b) Diluted EPS(Rs.)	-0.20	-0.40	-0.49	-0.60	-0.74	-1.72
18	Earning per equity share (for discontinued operations)						
	a) Basic EPS(Rs.)	-	-	-	-	-	-
	b) Diluted EPS(Rs.)	-	-	-	-	-	-
19	Earning per equity share (for continuing and discontinued operations)						
	a) Basic EPS(Rs.)	-0.20	-0.40	-0.49	-0.60	-0.74	-1.72
	b) Diluted EPS(Rs.)	-0.20	-0.40	-0.49	-0.60	-0.74	-1.72

Statement of Standalone Unaudited Financial Results for the Quarter Ended 30th September 2023

(Rs. In Lakhs)

No.	Particular	As at 30-09-2023	As at 31-03-2023
I	ASSETS		
1	Non-current assets		
	a) Property, plant and equipment	14.03	14.38
	b) Capital work-in-progress	-	-

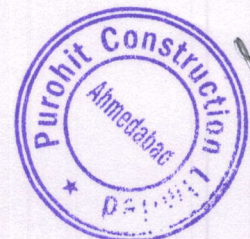


	c) Intangible assets	-	-
	d) Financial assets		
	i. Investments	0.02	0.02
	ii. Trade receivables	174.83	189.29
	iii. Loan	-	-
	iv. Other Financial Assets	5.43	5.43
	e) Deferred tax Assets (net)	4.60	6.45
	f) Other non-current assets	14.23	14.23
	Total Non-Current Assets	213.14	229.80
2	Current assets		
	a) Inventories	-	-
	b) Financial assets		
	i. Trade receivables	-	-
	ii. Cash and cash equivalents	1.74	14.73
	iii. Bank balances other than (ii) above	-	-
	iv. Loans	-	12.39
	v. Other financial assets	-	-
	c) Current Tax Asset (Net)	7.94	7.77
	d) Other current assets	13.63	11.20
	Total Current Assets	23.32	46.09
	Total Assets	236.46	275.89
II	EQUITY AND LIABILITIES		
	Equity		
	a) Equity share capital	440.56	440.56
	b) Other equity	-220.31	-194.04
	Total Equity	220.25	246.52
	Liabilities		
	Non-current liabilities		
	a) Financial liabilities		
	i. Borrowings	-	-
	ii. Trade Payables		
	- MSME	-	-
	- Other than MSME	-	-
	iii. Lease Liabilities		
	b) Provisions	5.07	4.95
	c) Deferred tax Liabilities (net)	-	-
	Total Non-Current Liabilities	5.07	4.95
	Current liabilities		
	a) Financial liabilities		
	i. Borrowings	2.63	-
	ii. Trade payables		
	- MSME		
	- Other than MSME	8.05	22.34
	iii. Lease Liabilities		
	iv. Other financial liabilities	0.42	0.43
	b) Provisions	-	0.13
	c) Current Tax Liability	-	-
	d) Other current liabilities	0.04	1.54
	Total Current Liabilities	11.14	24.43
	Total Equity & Liabilities	236.46	275.89

Statement of Cash Flows for the period ended 30th September, 2023

(Rs.in Lakh)

Particulars	As at 30-09-2023	As at 31-03-2023
A. CASH FROM OPERATING ACTIVITIES		
PROFIT BEFORE TAX	-24.41	-76.06
Adjustment For :		
Depreciation	0.35	1.14
Interest Expenses	0.00	0.00
Interest Income	-0.00	-0.26
Operating Profit Before Working Capital Changes	-24.06	-75.17
Adjustment For :		
(Increase) / Decrease in Trade Receivables	14.46	61.36
(Increase) / Decrease in Loan	12.39	0.00
(Increase) / Decrease in Other assets	-2.60	14.95
(Increase) / Decrease in Inventories	0.00	2.31
Increase / (Decrease) in Trade payables	-14.29	10.22
Increase / (Decrease) in Other financial liabilities	-0.00	-1.99
Increase / (Decrease) in Provisions	0.00	5.07
Increase / (Decrease) in Other liabilities	-1.50	0.64
Cash generated from Operations	-15.62	17.39
Taxes paid (net of refunds)	0.00	0.00
Net Cash Flow from Operating Activities	-15.62	17.39



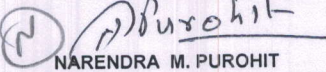
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	0.00	0.00
(Purchase) / Sale of Investments	0.00	0.00
Interest Received	0.00	0.26
Interest paid	0.00	0.00
Net Cash Flow from Investing Activities	0.00	0.26
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Issue of Share Capital	0.00	0.00
Borrowings	0.00	0.00
Borrowings	2.63	-12.10
Net Cash Flow from Financing Activities	2.63	-12.10
Net Increase/(Decrease) in Cash & Cash	-12.99	5.55
year	14.73	9.18
Cash and Cash equivalents at the end of the year	1.74	14.73
Cash & Cash Equivalents Comprise:		
Cash on Hand	0.44	7.28
Balance with Banks	1.30	7.45
Total	1.74	14.73

Notes:

- 1 The Above Financial Results have been reviewed by the Audit committee and approved by the Board of Directors of the Company at their respective meetings held on 09.11.2023
- 2 The above result for the quarter and half year ended ended on 30.09.2023 has been prepared in accordance with the Companies (Indian Accounting Standards) Rules 2015 (Ind AS), prescribed under section 133 of the Companies Act 2013 and other recognized accounting practices and policies to the extent applicable.
- 3 The Limited Review of Unaudited Financial Results for the Quarter and half year ended September 30, 2023 as required in terms of Clause 33 of SEBI (LODR) Regulations, 2015 has been carried out by Statutory Auditors.
- 4 The Figures pertaining to previous periods have been regrouped, reclassified and restated wherever necessary.
- 5 The above financial results are available on the Company's website www.purohitconstruction.com and also on the website of BSE (www.bseindia.com)

Place : Ahmedabad
Date : 09/11/2023

For and on behalf of the Board of Directors


NARENDRA M. PUROHIT
(Chairman & Managing Director)
DIN:00755195



Naresh J. Patel & Co.

CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on the Quarterly and Half year ended on September, 2023 of Standalone Financial Results of the Company Pursuant to the Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Review report to.

The Board of Directors,

PUROHIT CONSTRUCTION LIMITED

We have reviewed the accompanying statement of unaudited standalone financial results of PUROHIT CONSTRUCTION LIMITED (the "Company") for the quarter ended September 30, 2023 (the "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").

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, (Ind As 34) "Interim Financial Reporting" 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. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 Standard on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters than 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 of unaudited financial results prepared in accordance with the recognition and measurement principles laid down in aforesaid Indian accounting standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, Naresh J Patel & Co.
Chartered Accountants
FRN.: 123227W

Chintan N. Patel



Chintan N Patel
(Partner)
Membership No: 110741
UDIN: 23110741BGXIMX9742

Place: Ahmedabad
Date: 9th November, 2023