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**PUROHIT CONSTRUCTION LIMITED**

CIN: L45200GJ1991PLC015878

AN ISO 9001:2015 COMPANY



February 12, 2024  
General Manager  
**BSE Limited**  
Corporate Relationship Dept  
1<sup>st</sup> 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 12<sup>th</sup> February, 2024**  
**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 Monday, 12<sup>th</sup> February, 2024 has:

- (1) Approved Unaudited Standalone Financial Results of the Company for the Third quarter ended on 31<sup>st</sup> December, 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 31<sup>st</sup> December, 2023 and the Limited Review Report of the Statutory Auditor thereon are enclosed herewith.

The Board meeting commenced at 3.00 p.m. and concluded at 4.05 p.m.

Kindly take the same on record.

Thanking you,

Yours faithfully,  
**For Purohit Construction Limited**



Nishit Sandhani  
Company Secretary  
Encl: . As above

# Naresh J. Patel & Co.

CHARTERED ACCOUNTANTS

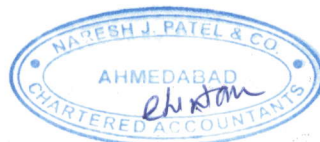
## Independent Auditor's Review Report on the Quarter ended on December, 2023 and Year to date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

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 December 31, 2023 and year to date from April 1, 2023 to December 31, 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. The Statement has been approved by the Company's Board of Directors. 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.

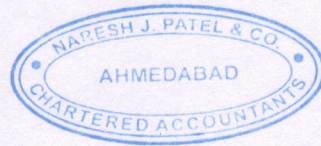
Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the recognition and measurement principles laid down in aforesaid Indian accounting standards and other accounting 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: 24110741BKFXYY7571

Place: Ahmedabad

Date: 12<sup>th</sup> February, 2024

**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 NINE YEAR ENDED 31ST DECEMBER, 2023**

Statement of Standalone unaudited Financial Results for the Quarter & Nine Months Ended on 31st December, 2023

S.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		31-12-2023	30-09-2023	31-12-2022	31-12-2023	31-12-2022	31-03-2023
	<b>Income from Operations:</b>						
1	Revenue from Operations	-	-	-	-	45.00	111.50
2	Other Income	0.05	-	1.34	0.05	1.60	8.93
3	<b>Total Revenue (1+2)</b>	<b>0.05</b>	<b>-</b>	<b>1.34</b>	<b>0.05</b>	<b>46.60</b>	<b>120.43</b>
4	<b>Expenses</b>						<b>2.31</b>
	(a) Cost of Materials Consumed	-	-	-	-	-	-
	(b) Purchases of Stock-in-Trade	-	-	-	-	-	-
	(c) Changes in Inventories of finished goods, Work-in-Progress and Stock-in-Trade	-	-	-	-	-	-
	(d) Employee benefits Expenses	4.66	4.01	11.44	12.80	33.32	49.84
	(e) Finance Costs	-	-	-	-	-	-
	(f) Depreciation and Amortisation expense	0.17	0.17	0.29	0.52	0.86	1.14
	(g) Other expenses	5.43	4.21	37.10	21.35	92.00	143.20
	<b>Total Expenses</b>	<b>10.26</b>	<b>8.39</b>	<b>48.82</b>	<b>34.67</b>	<b>126.18</b>	<b>196.49</b>
5	Profit / (Loss) before exceptional items and tax (3-4)	-10.21	-8.39	-47.48	-34.62	-79.57	-76.08
6	Exceptional items	-	-	-	-	-	-
7	Profit / (Loss) after exceptional items and before tax (5-6)	-10.21	-8.39	-47.48	-34.62	-79.57	-76.08
8	<b>Tax Expenses:</b>						
	(1) Income Tax	-	-	-	-	-	-
	(2) Deferred Tax	0.71	0.28	0.27	2.56	-	-0.29
	<b>Total Tax</b>	<b>0.71</b>	<b>0.28</b>	<b>0.27</b>	<b>2.56</b>	<b>0.76</b>	<b>-0.29</b>
9	Profit / (Loss) for the period from continuing operations (7-8)	-10.92	-8.68	-47.75	-37.19	-80.34	-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)	-10.92	-8.68	-47.75	-37.19	-80.34	-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	<b>Total comprehensive income and other comprehensive income (13+14)</b>	<b>-10.92</b>	<b>-8.68</b>	<b>-47.75</b>	<b>-37.19</b>	<b>-80.34</b>	<b>-75.77</b>
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.)	-0.25	-0.20	-1.08	-0.84	-1.82	-1.72
	b) Diluted EPS(Rs.)	-0.25	-0.20	-1.08	-0.84	-1.82	-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.)	-0.25	-0.20	-1.08	-0.84	-1.82	-1.72
	b) Diluted EPS(Rs.)	-0.25	-0.20	-1.08	-0.84	-1.82	-1.72



Statement of Standalone Unaudited Financial Results for the Quarter and Year to Date Ended 31st December :  
(Rs. In Lakhs)

No.	Particular	As at 31-12-2023	As at 31-03-2023
I	<b>ASSETS</b>		
1	<b>Non-current assets</b>		
	a) Property, plant and equipment	11.90	14.38
	b) Capital work-in-progress	-	-
	c) Intangible assets	-	-
	d) Financial assets		
	i. Investments	0.02	0.02
	ii. Trade receivables	164.83	189.29
	iii. Loan	-	-
	iv. Other Financial Assets	5.43	5.43
	e) Deferred tax Assets (net)	3.89	6.45
	f) Other non-current assets	14.17	14.23
	<b>Total Non-Current Assets</b>	<b>200.24</b>	<b>229.80</b>
2	<b>Current assets</b>		
	a) Inventories	-	-
	b) Financial assets		
	i. Trade receivables	-	14.73
	ii. Cash and cash equivalents	1.47	-
	iii. Bank balances other than (ii) above	-	12.39
	iv. Loans	-	-
	v. Other financial assets	7.77	7.77
	c) Current Tax Asset (Net)	12.99	11.20
	d) Other current assets	22.23	46.09
	<b>Total Current Assets</b>	<b>22.47</b>	<b>275.89</b>
	<b>Total Assets</b>	<b>222.47</b>	<b>275.89</b>
II	<b>EQUITY AND LIABILITIES</b>		
	<b>Equity</b>		
	a) Equity share capital	440.56	440.56
	b) Other equity	-231.23	-194.04
	<b>Total Equity</b>	<b>209.33</b>	<b>246.52</b>
	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	a) Financial liabilities		
	i. Borrowings	-	-
	ii. Trade Payables		
	- MSME	-	-
	- Other than MSME	-	-
	iii. Lease Liabilities	5.07	4.95
	b) Provisions	-	-
	c) Deferred tax Liabilities (net)	5.07	4.95
	<b>Total Non-Current Liabilities</b>	<b>5.07</b>	<b>4.95</b>
	<b>Current liabilities</b>		
	a) Financial liabilities		
	i. Borrowings	-	-
	ii. Trade payables		
	- MSME	7.74	22.34
	- Other than MSME	-	-
	iii. Lease Liabilities	0.27	0.43
	iv. Other financial liabilities	-	0.13
	b) Provisions	-	-
	c) Current Tax Liability	0.05	1.54
	d) Other current liabilities	8.06	24.43
	<b>Total Current Liabilities</b>	<b>22.47</b>	<b>275.89</b>
	<b>Total Equity &amp; Liabilities</b>	<b>222.47</b>	<b>275.89</b>



## Statement of Cash Flows for the period ended 31st December, 2023

(Rs in Lakh)

Particulars	As at 31-12-2023	As at 31-03-2023
<b>A. CASH FROM OPERATING ACTIVITIES</b>		
PROFIT BEFORE TAX	-34.62	-76.06
Adjustment For :		
Depreciation	0.52	1.14
Profit on Sale of Assets	-0.04	
Interest Expenses	0.00	0.00
Interest Income	-0.00	-0.26
Operating Profit Before Working Capital Changes	-34.14	-75.17
Adjustment For :		
(Increase) / Decrease in Trade Receivables	24.46	61.36
(Increase) / Decrease in Loan	12.39	0.00
(Increase) / Decrease in Other assets	-1.72	14.95
(Increase) / Decrease in Inventories	0.00	2.31
Increase / (Decrease) in Trade payables	-14.60	10.22
Increase / (Decrease) in Other financial liabilities	-0.15	-1.99
Increase / (Decrease) in Provisions	0.00	5.07
Increase / (Decrease) in Other liabilities	-1.49	0.64
<b>Cash generated from Operations</b>	<b>-15.26</b>	<b>17.39</b>
Taxes paid (net of refunds)	0.00	0.00
<b>Net Cash Flow from Operating Activities</b>	<b>-15.26</b>	<b>17.39</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Fixed Assets	2.00	0.00
(Purchase) / Sale of Investments	0.00	0.00
Interest Received	0.00	0.26
Interest paid	0.00	0.00
<b>Net Cash Flow from Investing Activities</b>	<b>2.00</b>	<b>0.26</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from Issue of Share Capital	0.00	0.00
Proceeds from / (Repayment of) Long-Term Borrowings	0.00	0.00
Proceeds from / (Repayment of) short -Term Borrowings	0.00	-12.10
<b>Net Cash Flow from Financing Activities</b>	<b>0.00</b>	<b>-12.10</b>
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalent : (A + B + C)</b>	<b>-13.26</b>	<b>5.55</b>
Cash and Cash equivalents at the beginning of the year	14.73	9.18
Cash and Cash equivalents at the end of the year	1.47	14.73
<b>Cash &amp; Cash Equivalents Comprise:</b>		
Cash on Hand	0.43	7.28
Balance with Banks	1.04	7.45
<b>Total</b>	<b>1.47</b>	<b>14.73</b>

**Notes:**

- 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 12.02 2024
- The above result for the quarter and Nine months ended ended on 31.12.2023 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.
- The Limited Review of Unaudited Financial Results for the Quarter and nine months ended December 31, 2023 as required in terms of Clause 33 of SEBI (LODR) Regulations, 2015 has been carried out by Statutory Auditors.
- The Figures pertaining to previous periods have been regrouped, reclassified and restated wherever necessary.
- The above financial results are available on the Company's website www.purohitconstruction.com and also on the website of BSE (www.bseindia.com)

For and on behalf of the Board of Directors

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

Place : Ahmedabad  
Date : 12/02/2024

