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PUROHIT CONSTRUCTION LIMITED

CIN: L45200GJ1991PLC015878

AN ISO 9001:2015 COMPANY



14th November, 2024

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 14th November, 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 Thursday, 14th November, 2024 has:

- (1) Approved Unaudited Standalone Financial Results of the Company for the Second quarter ended on 30th September, 2024 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, 2024 and the Limited Review Report of the Statutory Auditor thereon are enclosed herewith.

The Board meeting commenced at 4.40 p.m. and concluded at 5.30 p.m.

Kindly take the same on record.

Thanking you,

Yours faithfully,

For Purohit Construction Limited

Nishit Sandhani

Company Secretary

Encl: . As above

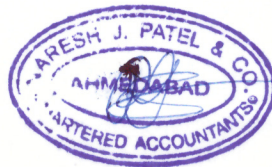
Naresh J. Patel & Co.

CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

To,
The Board of Directors,
PUROHIT CONSTRUCTION LIMITED

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of PUROHIT CONSTRUCTION LIMITED (the "Company") for the Quarter and six months ended September 30, 2024 (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").
2. 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 express conclusion on these Financial Statements based on our review.
3. 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.

4. Based on our review conducted as stated in paragraph 3, nothing has come to our attention that causes us to believe that the accompanying the Statement, 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

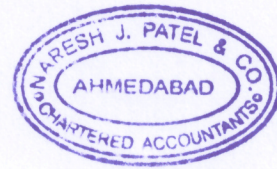


Romit Shethwala

(Partner)

Membership No: 155228

UDIN: 24155228BKDASV9939



Place: Ahmedabad

Date: 14th November, 2024

PUROHIT CONSTRUCTION LIMITED

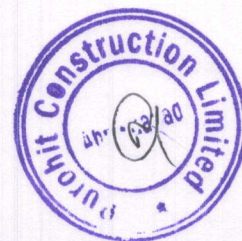
CIN : L45200GJ1991PLC015878

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

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024

Statement of Standalone Unaudited Financial Results for the Quarter and Half Year Ended 30th September, 2024

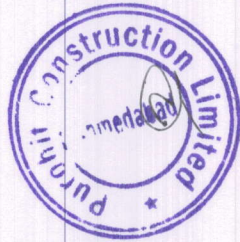
S.No.	Particulars	(Rs. In Lakhs except EPS)					
		Quarter Ended			Half Year Ended		Year Ended
		(Unaudited) 30-09-2024	(Unaudited) 30-06-2024	(Unaudited) 30-09-2023	(Unaudited) 30-09-2024	(Unaudited) 30-09-2023	(Audited) 31-03-2024
	Income from Operations:						
1	Revenue from Operations	-	-	-	-	-	-
2	Other Income	-	-	-	-	-	-
3	Total Revenue (1+2)	-	-	-	-	0.00	0.05
4	Expenses:					0.00	0.05
	(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	4.27	4.25	4.01	8.52	8.14	17.78
	(e) Finance Costs	-	-	-	-	-	0.04
	(f) Depreciation and Amortisation expense	0.17	0.17	0.17	0.35	0.35	0.70
	(g) Other expenses	4.33	4.64	4.21	8.98	15.92	25.52
	Total Expenses	8.78	9.07	8.39	17.84	24.41	44.03
5	Profit / (Loss) before exceptional items and tax (3-4)	-8.78	-9.07	-8.39	-17.84	-24.41	-43.98
6	Exceptional items	-	-	-	-	-	-
7	Profit / (Loss) after exceptional items and before tax (5-6)	-8.78	-9.07	-8.39	-17.84	-24.41	-43.98
8	Tax Expenses:						
	(1) Income Tax	-	-	-	-	-	-
	(2) Deferred Tax	0.22	-1.45	0.28	-1.23	1.85	2.25
	Total Tax	0.22	-1.45	0.28	-1.23	1.85	2.25
9	Profit / (Loss) for the period from continuing operations (7-8)	-9.00	-7.61	-8.68	-16.61	-26.27	-46.24
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)	-9.00	-7.61	-8.68	-16.61	-26.27	-46.24
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)	-	-	-	-	-	-0.28
	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)	-9.00	-7.61	-8.68	-16.61	-26.27	-46.52
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	-0.17	-0.20	-0.38	-0.60	-1.05
	b) Diluted EPS(Rs.)	-0.20	-0.17	-0.20	-0.38	-0.60	-1.05
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	-0.17	-0.20	-0.38	-0.60	-1.06
	b) Diluted EPS(Rs.)	-0.20	-0.17	-0.20	-0.38	-0.60	-1.06



Statement of Standalone Balance Sheet as at 30th September 2024

(Rs. In Lakhs)

No.	Particular	As at 30-09-2024	As at 31-03-2024
I	ASSETS		
1	Non-current assets		
	a) Property, plant and equipment	11.37	11.72
	b) Financial assets		
	i. Investments	0.02	0.02
	ii. Other Financial Assets	5.43	5.43
	c) Deferred tax Assets (net)	5.43	4.20
	d) Other non-current assets	14.38	13.85
	Total Non-Current Assets	36.64	35.22
2	Current assets		
	a) Financial assets		
	i. Trade receivables	160.06	164.56
	ii. Cash and cash equivalents	1.09	1.19
	b) Current Tax Asset (Net)	7.77	7.77
	c) Other current assets	15.65	12.76
	Total Current Assets	184.56	186.28
	Total Assets	221.20	221.50
II	EQUITY AND LIABILITIES		
	Equity		
	a) Equity share capital	440.56	440.56
	b) Other equity	-257.18	-240.56
	Total Equity	183.38	200.00
	Liabilities		
	Non-current liabilities		
	a) Provisions	6.19	6.19
	Total Non-Current Liabilities	6.19	6.19
	Current liabilities		
	a) Financial liabilities		
	i. Borrowings	22.12	6.46
	ii. Trade payables		
	- Total outstanding dues of micro enterprises and small enterprises		
	- Total outstanding dues of creditors other than micro enterprises and small enterprises	8.20	8.14
	iii. Other financial liabilities	1.09	0.42
	b) Provisions	0.14	0.14
	c) Other current liabilities	0.07	0.15
	Total Current Liabilities	31.62	15.31
	Total Equity & Liabilities	221.20	221.50



Statement of Cash Flows for the period ended 30th September, 2024

(Rs.in Lakh)

Particulars	As at 30-09-2024	As at 31-03-2024
A. CASH FROM OPERATING ACTIVITIES		
PROFIT BEFORE TAX	-17.84	-43.98
Adjustment For :		
Depreciation	0.35	0.70
Interest Expenses	0.00	0.04
Employer Expense/ (income) recognised as OCI	0.00	-0.28
Profit or loss of sale of assets	0.00	-0.04
Interest Income	0.00	0.01
Operating Profit Before Working Capital Changes	-17.50	-43.56
Adjustment For :		
(Increase) / Decrease in Trade Receivables	4.50	24.73
(Increase) / Decrease in Other assets	-3.41	-1.18
(Increase) / Decrease in Inventories	0.00	0.00
Increase / (Decrease) in Trade payables	0.05	-14.19
Increase / (Decrease) in Other financial liabilities	0.67	-0.00
Increase / (Decrease) in Provisions	0.00	1.25
Increase / (Decrease) in Other liabilities	-0.08	-1.39
Cash generated from Operations	-15.76	-34.34
Taxes paid (net of refunds)	0.00	0.00
Net Cash Flow from Operating Activities	-15.76	-34.34
B. CASH FLOW FROM INVESTING ACTIVITIES		
Sale/ (purchase) of property, plant and equipment	0.00	2.00
Interest Received	0.00	0.00
Interest paid	0.00	-0.04
Net Cash Flow from Investing Activities	0.00	1.96
C. CASH FLOW FROM FINANCING ACTIVITIES		
(Increase) / decrease in loan	0.00	12.39
Proceeds from / (Repayment of) short -Term Borrowing	15.66	6.46
Net Cash Flow from Financing Activities	15.66	18.85
Net Increase/(Decrease) in Cash & Cash Equivalents	-0.10	-13.54
Cash and Cash equivalents at the beginning of the year	1.19	14.73
Cash and Cash equivalents at the end of the year	1.09	1.19
Cash & Cash Equivalents Comprise:		
Cash on Hand	0.38	0.43
Balance with Banks	0.71	0.76
Total	1.09	1.19

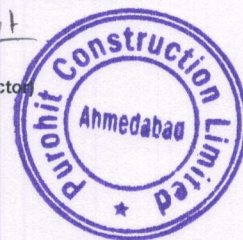
Notes:

- 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 14.11.2024
- The above result for the quarter and half year ended on 30.09.2024 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 half year ended September 30, 2024 as required in terms of Clause 33 of SEBI (LODR) Regulations, 2015 has been carried out by Statutory Auditors.
- The Company primarily engaged only in the business of real estate development. As the Company operates in a single business geography, the disclosure of such segment-wise information as defined in "IND AS108 - Operating Segments" is not required and accordingly not provided.
- 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

(APV) rohit

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



Place : Ahmedabad
Date : 14/11/2024