

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: August 13, 2025

To

BSE Limited

Corporate Relationship Department

Phiroze Jeejeebhoy Towers,

25th Floor, Dalal Street,

Fort, Mumbai -400 001

Sub: Outcome of Board Meeting in accordance with SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations").

The Board of Directors of the Company at their meeting held today, have, inter alia, considered and approved the following:

- a) Un-audited financial results of the Company for the quarter ended June 30, 2025 along with the Limited Review Report thereon marked as Annexure-1;
- b) Re-Appointment of V S P V & Co., Chartered Accountants, (FRN: **005483N**) as Internal Auditor of the company for the financial year 2025-26. The brief profile of the Internal Auditor is attached as Annexure-2;
- c) Recommendation for appointment of M/s Kundan Agrawal & Associates, Practicing Company Secretaries (FRN: **S2009DE113700**) as Secretarial Auditor of the Company for a period of five consecutive years commencing from FY 2025-26 to FY 2029-30, subject to shareholders approval at ensuing 36th AGM of the Company. The brief profile of the Secretarial Auditor is attached as Annexure – 2.

The Board meeting commenced at 04.30 pm and concluded at 05.40 pm

Kindly take the above information for your records.

Thanking You,

Yours Faithfully,

For **Purshottam Investofin Limited**

Ankit Gupta

Company Secretary & Compliance Officer

Independent Auditor's Review Report on the Quarterly and Year to date Unaudited Financial Results of the Company 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 Limited

1. We have reviewed the accompanying statement of unaudited financial results of **Purshottam Investofin Limited** (the "Company") for the quarter ended June 30, 2025 (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").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's 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 (the "Act"), read with relevant rules issued thereunder and other accounting principles generally accepted in India and is in compliance with the Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement 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 specified under section 143(10) of the Act, 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.
4. 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 Act and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



Independent Auditor's Review Report on the Quarterly and Year to date Unaudited Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (cont'd)


5. The review of the unaudited quarterly financial results for the quarter ended June 30, 2024 included in the Statement was carried out and reported by the predecessor auditor who have expressed an unmodified conclusion vide their report dated August 6, 2024. We have relied upon the report for the purpose of our review of this Statement.

Our conclusion on the Statement is not modified in respect of this matter.

For AKGSR & Co.

Chartered Accountants

(Firm Registration No. 027579N)


Angad Kumar

Partner

(Membership No. 527228)

UDIN: 25527228BMTVNZ5897



Place: New Delhi

Date: August 13, 2025

Statement of unaudited Financial Results for the quarter ended June 30, 2025

(₹ in lakhs)

Particulars	Quarter Ended		Year Ended	
	30.06.2025 (Unaudited)	31.03.2025 (Audited) (Refer note 9)	30.06.2024 (Unaudited) (Refer note 8)	31.03.2025 (Audited)
1 Revenue from operations				
Interest income	210.06	145.52	221.70	764.85
Dividend Income		-	-	0.37
Net gain on fair value changes	115.32	-	-	-
2 Other Income	2.00	-	2.00	7.95
3 Total Income(1+2)	327.38	145.52	223.70	773.17
4 Expenses				
Finance costs	58.94	59.12	71.41	279.29
Impairment on financial instruments	7.09	96.26	-	96.26
Net loss on fair value changes	-	6.56	89.62	123.59
Employee benefits expense	21.02	17.59	21.11	78.24
Depreciation and amortisation expense	39.29	29.87	7.76	73.94
Other expenses	24.42	51.28	45.24	147.85
Total Expenses	150.76	260.68	235.13	799.17
5 Profit/(Loss)before exceptional Items & tax (3-4)	176.62	(115.16)	(11.43)	(26.00)
6 Exceptional items	-	-	-	-
7 Profit/(Loss) before Tax (5-6)	176.62	(115.16)	(11.43)	(26.00)
8 Tax expense				
(a) Current tax	50.97	(2.15)	-	36.00
(b) Deferred tax	(6.51)	(22.25)	-	(25.18)
(c) Tax adjustments in respect of earlier years	-	(0.18)	-	0.02
Total tax expense (a+b+c)	44.46	(24.58)	-	10.84
9 Net Profit/(Loss)for the period/year (7-8)	132.16	(90.58)	(11.43)	(36.84)
10 Other Comprehensive Income				
(a) Items that will not be reclassified to profit or loss				
(i) Fair value change	-	(262.99)	424.55	-
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	66.19	-	-
(b) Items that will be reclassified to profit or loss	-	-	-	-
Other Comprehensive Income (a+b)	-	(196.80)	424.55	-
11 Total Comprehensive Income for the period/year(9+10)	132.16	(287.38)	413.13	(36.84)
12 Paid-up equity share capital (Face Value of the Share is Rs.10/-)	742.33	742.33	742.33	742.33
13 Other Equity as per the Balance Sheet				4960.64
14 Earnings per equity shares (Rs) (not annualised for the interim periods) :				
(a) Basic	1.78	(1.22)	(0.15)	(0.50)
(b) Diluted	1.78	(1.22)	(0.15)	(0.50)



Statement of unaudited Financial Results for the quarter ended June 30, 2025

Notes to Statement of unaudited financial results for the quarter ended June 30, 2025:

- 1 The above financial results have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards (referred to as 'Ind AS') prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereafter ("Ind AS") and the other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'SEBI Listing Regulations').
- 2 The above financial results were reviewed by the Audit Committee and then approved by the Board of Directors in their respective meeting held on August 13, 2025. The above results have been reviewed by the Statutory Auditor of the Company. The Statutory Auditors have expressed an unmodified opinion on the aforesaid results. These financial results are available on the BSE Limited website (www.bseindia.com) and on the Company's website (www.purshottaminvestofin.in).
- 3 Disclosures pursuant to Master Direction - Reserve Bank of India (Transfer of Loan Exposures) Directions, 2021 issued by the RBI vide their Notification RBI/ DOR/ 2021-22/86 Master Direction DOR.STR.REC.51/21.04.048/2021-22 dated September 24, 2021, as amended (the "Notification").
(a) The Company has not acquired/transferred any loans not in default through assignment during the quarter ended June 30, 2025, under the said Notification.
(b) The Company has not acquired/transferred any stressed loans during the year ended June 30, 2025, under the said Notification.
- 4 Based on the decisions related to allocation of resources to the segment and assess its performance, the Company has identified a single reportable segment in the context of Operating Segment as defined under Ind AS 108 - Operating Segments.
- 5 The Company does not have any subsidiary/associate/joint venture company(ies), as on June 30, 2025.
- 6 The Company has no exceptional items to report for the quarter ended June 30, 2025.
- 7 The figures of previous period have been regrouped, wherever necessary, to correspond with the figures of the current period. These regroupings/reclassification has no effect on the reported profit/loss.
- 8 The Board of Directors of the Company ("Board") in their meeting held on December 24, 2021, had approved the Scheme of Arrangement for Amalgamation (the "Scheme") between Middle Path Trading Private Limited ("Transferor Company No. 1") and Shiraj Marketing Private Limited ("Transferor Company No. 2") and Purshottam Investofin Limited ("Transferee Company"), and their respective shareholders and creditors. The Hon'ble National Company Law Tribunal, Court IV, New Delhi Bench ("NCLT") has approved the Scheme vide its order dated January 01, 2025. The appointed date of the Scheme is April 01, 2024.

The NCLT order effect had been considered for the year ended March 31, 2025 by transferring the carryings amount of all the assets and liabilities of the Transferor Company to the Transferee Company with effect from the Appointed date of April 1, 2024. Accordingly, the financial results for the quarter ended June 30, 2024 have been restated.
- 9 The figures for the last quarter of the previous financial year are the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the end of the third quarter of the previous financial year which were subject to limited review.

For and on behalf of the Board of Directors
Purshottam Investofin Limited

Place: New Delhi
Date: August 13, 2025



Sahib Singh Gusain
Managing Director
(DIN: 00649786)

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Annexure-2

Particular/ Requirement	V S P V & Co.	Kundan Agrawal & Associates
Reason for change i.e. Appointment/Re-appointment	Re-appointment	Re-appointment
Date of Appointment/Re-appointment and terms of appointment/Reappointment	August 13, 2025 V S P V & Co., Chartered Accountants, (FRN: 005483N) appointed as Internal Auditor of the Company for the FY 2025-26.	August 13, 2025 Board of Directors in its meeting held on August 13, 2025 recommended appointment of as Secretarial Auditor of the Company for a period of five consecutive years i.e. to hold office from the conclusion of this Annual General Meeting of the Company (i.e. 36 th AGM) till the conclusion of 41 st Annual General Meeting of the Company and conduct the Secretarial Audit from FY 2025-26 to FY 2029-30, subject to the approval of the members which shall be obtained at the ensuing 36 th AGM of the Company.
Brief Profile	Established in 1985, V S P V & Co., Chartered Accountants has made it a goal to provide clients with the highest quality service. With offices in New Delhi and Bangalore, the firm is taking on multiple roles, responsibilities and leadership in a complex and rapidly changing business environment and is well positioned to effectively serve clients' needs in the global economy. The firm provides auditing, taxation, goods and services tax (GST), corporate law, accounting, business advisory, valuation of shares/business, management consultancy, financial management and other value added financial services to domestic and international clients.	M/s Kundan Agrawal & Associates has experience of conducting secretarial audit of companies working in different sectors, covering various laws applicable on them. They provide excellence consultancy services on corporate law including quasi-judicial, FEMA, RBI, Income Tax, GST, Intellectual Property Rights, Business Advisory, Project Loan, Formation and Management of NGOs and other area of services.
Disclosure of relationship of Directors inter-se	None	None