

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: 29.05.2026

To

BSE Limited

Corporate Relationship Department

Phiroze Jeejeebhoy Towers,

25th Floor, Dalal Street,

Fort, Mumbai -400001

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) Audited Financial Results of the Company for the quarter and year ended 31st March, 2026 along with Auditors Report thereon and Declaration in respect of Auditor Report with unmodified opinion under Regulation 33(3)(d) of the Listing Regulations, are attached herewith and marked as Annexure-1;
- b) Our Company "Purshottam Investofin Limited" is not identified as Large Corporate as per the framework provided in the SEBI Circular No. SEBI/HO/DDHS/DDHS-RACPOD1/P/CIR/2023/172 dated October 19, 2023. The details required for the financial year ended on 31st March, 2026 in compliance with emails received from BSE Limited is attached herewith and marked as Annexure-2.

The Board meeting commenced at 05:00 PM and concluded at 06:32 PM

Kindly take the above information for your records.

Thanking You,

Yours Faithfully,

For Purshottam Investofin Limited

ANKIT
GUPTA

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ANKIT GUPTA
Date: 2026.05.29
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Ankit Gupta

Company Secretary and Compliance Officer

Independent Auditor's Report on the Quarterly and Year to Date Audited 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

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, 2026 (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").

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 applicable Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India, of the net loss and other comprehensive income and other financial information of the Company for the quarter ended March 31, 2026 and for the year ended March 31, 2026.

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, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared on the basis of annual audited 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 or loss 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, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 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 this matter.

For AKGSR & Co.

Chartered Accountants

(Firm Registration No. 027579N)

Angad Kumar

Angad Kumar

Partner

(Membership No. 527228)

UDIN: 26527228DUPNTZ4560



Place: New Delhi

Date: May 29, 2026

Statement of Audited Financial Results for the quarter and year ended March 31, 2026

(₹ in lakhs)

Particulars	Quarter Ended			Year Ended	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	(Audited) (Refer note 12)	(Unaudited)	(Audited) (Refer note 12)	(Audited)	(Audited)
1 Revenue from operations	108.91	138.47	145.52	641.71	764.85
Interest income	-	0.14	-	0.18	0.37
Dividend income	-	272.52	-	-	-
Net gain on fair value changes	108.91	411.13	145.52	641.89	765.22
	73.25	-	-	76.03	7.95
2 Other income	182.16	411.13	145.52	717.92	773.17
3 Total income(1+2)					
4 Expenses	27.58	28.85	59.12	173.35	279.29
Finance costs	(69.55)	(7.27)	96.26	(47.01)	96.26
Impairment on financial instruments	608.69	-	6.56	493.79	123.59
Net lqss on fair value changes	15.60	19.07	17.59	77.15	78.24
Employee benefits expenses	36.73	37.55	29.87	151.93	73.94
Depreciation and amortisation expense	27.04	24.41	51.28	104.05	147.85
Other expenses	646.09	102.61	260.68	953.26	799.17
Total expenses	(463.93)	308.52	(115.16)	(235.34)	(26.00)
5 Profit/(loss) before exceptional items & tax (3-4)					
6 Exceptional items	(463.93)	308.52	(115.16)	(235.34)	(26.00)
7 Profit/(loss) before tax (5-6)					
8 Tax expense	(76.45)	69.84	(2.15)	-	36.00
(a) Current tax	(38.93)	(2.70)	(22.25)	(57.85)	(25.18)
(b) Deferred tax	-	-	(0.18)	1.93	0.02
(c) Tax adjustments in respect of earlier years	(115.38)	67.14	(24.58)	(55.92)	10.84
Total tax expense (a+b+c)	(348.55)	241.38	(90.58)	(179.42)	(36.84)
9 Net profit/(loss) for the period/year (7-8)					
10 Other comprehensive income					
(a) Items that will not be reclassified to profit or loss	-	-	(262.99)	-	-
(i) Fair value change	-	-	66.19	-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
(b) Items that will be reclassified to profit or loss	-	-	(196.80)	-	-
Other comprehensive income (a+b)	(348.55)	241.38	(287.38)	(179.42)	(36.84)
11 Total comprehensive income for the period/year (9+10)					
12 Paid-up equity share capital (Face Value of the Share is Rs.10/-)	742.33	742.33	742.33	742.33	742.33
13 Other Equity as per the Balance Sheet				4781.23	4,960.64
14 Earnings per equity shares (Rs) (not annualised for the interim periods) :	(4.70)	3.25	(1.22)	(2.42)	(0.50)
(a) Basic	(4.70)	3.25	(1.22)	(2.42)	(0.50)
(b) Diluted					



Statement of Audited Financial Results for the quarter and year ended March 31, 2026

(₹ in lakhs)

1. Statement of Assets and Liabilities

Particulars	As at 31 March 2026	As at 31 March 2025
ASSETS		
1. Financial assets		
(a) Cash and cash equivalents	1,482.32	42.22
(b) Derivatives financial instruments	24.52	14.27
(c) Receivables		
(i) Trade receivables	-	-
(ii) Other receivables	171.67	214.42
(d) Loans	6,385.92	6,453.53
(e) Investments	1,012.98	9.60
(f) Securities for trade	1,047.71	807.26
(g) Other financial assets	0.47	190.52
Total financial assets	<u>10,125.59</u>	<u>7,731.82</u>
2. Non-financial assets		
(a) Current tax assets (net)	14.16	42.43
(b) Deferred tax assets	90.97	33.12
(c) Property, plant and equipment	325.79	502.52
(d) Other non-financial assets	55.74	13.68
Total non-financial assets	<u>486.66</u>	<u>591.75</u>
TOTAL ASSETS	<u>10,612.25</u>	<u>8,323.57</u>
LIABILITIES AND EQUITY		
1. Financial liabilities		
(a) Derivative financial instruments	23.44	14.81
(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	7.63	5.83
(c) Debt securities	3,007.69	-
(d) Borrowings (other than debt securities)	2,033.46	2,588.75
(e) Other financial liabilities	3.50	4.51
Total financial liabilities	<u>5,075.72</u>	<u>2,613.90</u>
2. Non-financial liabilities		
(a) Current tax liabilities (net)	-	-
(b) Provisions	1.53	0.25
(c) Other non-financial liabilities	11.44	6.45
Total non-financial liabilities	<u>12.97</u>	<u>6.70</u>
3. Equity		
(a) Equity share capital	742.33	742.33
(b) Other equity	4,781.23	4,960.64
Total equity	<u>5,523.56</u>	<u>5,702.97</u>
TOTAL LIABILITIES AND EQUITY	<u>10,612.25</u>	<u>8,323.57</u>



Statement of Audited Financial Results for the quarter and year ended March 31, 2026

(₹ in lakhs)

2. Statement of Cash Flows

Particulars	Year ended 31 March 2026	Year ended 31 March 2025
A. Cash flow from operating activities		
Profit/(loss) before tax	(235.34)	(26.00)
Adjustments for:		
Depreciation and amortisation	151.93	73.94
Profit on sale of property, plant and equipment	(0.04)	-
Impairment of financial instruments	(47.01)	96.26
Net loss/(gain) on fair value changes	(66.96)	(29.56)
Interest expense on borrowings	173.35	264.35
Interest income on loans	(636.18)	(679.03)
Amount written back	-	(4.75)
	(660.25)	(304.79)
Cash inflow from interest income on loans	643.03	710.01
Cash outflow towards finance costs	(196.79)	(280.48)
	(214.01)	124.74
Operating profit/(loss) before working capital changes		
Adjustments:		
(Increase)/Decrease in loans and advances	109.05	222.46
(Increase)/Decrease in other financial assets	(954.29)	612.19
(Increase)/Decrease in other non-financial assets	(1.82)	8.64
Increase/(Decrease) in trade payables	1.80	(13.84)
Increase/(Decrease) in other financial liabilities	7.62	14.30
Increase/(Decrease) in other non-financial liabilities	4.99	(1.01)
Cash generated/(used) in operating activities	(1,046.66)	967.48
Taxes (paid)/refund	(13.90)	(277.81)
Net cash generated/(used) in operating activities (A)	(1,060.56)	689.67
B. Cash flow from investing activities		
Purchase of property, plant and equipment	(0.17)	(480.99)
Proceeds from sale of property, plant and equipment	25.00	-
Net cash generated/(used) in investing activities (B)	24.83	(480.99)
C. Cash flow from financing activities		
Proceeds from issue of Non-Covertible Debentures	3,000.00	-
Proceeds from borrowings (other than debt securities)	2,441.48	2,615.00
Repayment of borrowings (other than debt securities)	(2,965.65)	(2,890.03)
Net Cash generated/(used) in financing activities (C)	2,475.83	(275.03)
Net Increase/(Decrease) in Cash and cash equivalents (A)+(B)+(C)	1,440.10	(66.35)
Add: Cash and cash equivalents at the beginning of the year	42.22	106.00
Cash and bank balances taken over on account of amalgamation	-	2.57
Cash and cash equivalents at the end of the year	1,482.32	42.22
Components of Cash and cash equivalents		
Cash on hand	0.98	1.85
Balance with banks		
- In current accounts	1,481.34	40.37
- In fixed deposits (with original maturity of 3 months or less)	-	-
Total	1,482.32	42.22

The above Statement of Cash flows has been prepared under the 'Indirect Method' as set out in Ind AS 7 on "Statement of cash flows".



Statement of Audited Financial Results for the quarter and year ended March 31, 2026

Notes to Statement of audited financial results for the quarter and year ended March 31, 2026:

- 3 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').
- 4 The above financial results were reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on May 29, 2026. 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. These financial results are available on the BSE Limited's website (www.bseindia.com) and on the Company's website (www.purshottaminvestofin.in).

- 5 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) Details of transfer through assignment in respect of loans not in default during the year ended March 31, 2026

Sl No.	Particulars	To NBFC
(i)	Aggregate principal outstanding of loans transferred through assignment (Rs. In Lakhs)	2188.89
(ii)	Weighted average maturity of loans (in years)	12.00
(iii)	Weighted average holding period of loans (in years)	5.7
(iv)	Retention of beneficial economic interest (in %)	10%
(v)	Covergae of tangible security coverage (in%)	0%
(vi)	Rating wise distribution of rated loans	Non-Rated

(b) The Company has not acquired loans not in default during the year ended March 31, 2026, under the said Notification.

(c) The Company has not acquired/transferred any stressed loans during the year ended March 31, 2026, under the said Notification.

- 6 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.
- 7 The Company does not have any subsidiary/associate/joint venture company(ies), as on March 31, 2026.
- 8 The Company has no exceptional items to report for the quarter and year ended March 31, 2026.
- 9 The figures for the previous periods/year have been regrouped/rearranged wherever necessary to confirm to the current period/year presentation. These regrouping/reclassification has no effect on the reported profit/loss.
- 10 During the quarter ended March 31, 2026, the Company raised funds of Rs. 30,00,00,000 (Rupees Thirty crores only) through the private placement of 30 (Thirty) Unsecured, Unlisted, Unrated, Redeemable Non-Convertible Debentures ("NCDs") having a face value of Rs. 1,00,00,000/- (Rupees One Crore only) each. The said NCDs were allotted on March 24, 2026, and have a tenure of 18 months from the date of allotment.
- 11 Pursuant to the notification by the Ministry of Labour and employment on November 21, 2025 of the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the "New Labour Codes"). The Company has estimated the financial implication of the change in definition of wages and assessed no impact on financial results,. As the underlying Rules to the Labour Codes are yet to be notified, the Company will continue to monitor further developments and will evaluate and give effect to any consequential adjustments arising subsequently in this respect.
- 12 The figures for the last quarter of the current and 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 current and 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: May 29, 2026



Sahib Singh Gusain

Sahib Singh Gusain
 Managing Director
 DIN: 00649786

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: 29.05.2026

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

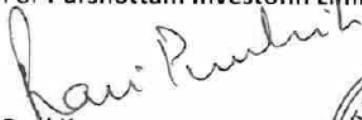
In terms of Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, we hereby declare that M/s AKGSR & Company, Chartered Accountants, the Statutory Auditors of the Company have issued an Audit Report with an unmodified opinion on the audited financial results of the Company for the financial year ended 31st March, 2026.

Kindly take this declaration on record.

Thanking You,

Yours faithfully,

For Purshottam Investofin Limited



Ravi Kumar

Chief Financial Officer



PURSHOTTAM INVESTOFIN LIMITED

Regd. Off: L-7, Menz Floor, Greenpark Extension, New Delhi -110016

Ph No. 011-46067802 CIN: L65910DL1988PLC033799 GSTIN: 07AAACD0419K1ZX

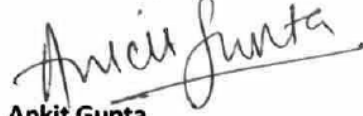
Email ID: purshottaminvestofin@gmail.com Website: www.purshottaminvestofin.in

Annexure-2

Disclosures	Rs. in Crore
1. Outstanding Qualified Borrowings at the start of the financial year (Rs. In Crores)	1.34
2. Outstanding Qualified Borrowings at the end of the financial year (Rs. In Crores)	30.80
3. Highest credit rating of the company relating to the unsupported bank borrowings or plain vanilla bonds, which have no structuring/support built in.	N.A.
4. Incremental borrowing done during the year (qualified borrowing) (Rs. In Crores)	30
5. Borrowings by way of issuance of debt securities during the year (Rs. In Crores)	30

Note: We confirm that we are not Large Corporate as per the applicable criteria.

For Purshottam Investofin Limited



Ankit Gupta

Company Secretary and Compliance Officer





Ravi Kumar

Chief Financial Officer

Date: 29.05.2026

Place: Delhi