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# Purohit Construction Ltd.

GIN : L-45200GJ1991PLG015879

Regd. Office : Purohit House Opp. Stadium, Navrangpura, Ahmedabad-380 009, Gujarat, India

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• Web : www.purohitconstruction.com

• info@purohitconstruction.com

• cs@purohitconstruction.com

AN ISO 9001:2015 COMPANY



February 14, 2023

Dy 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 14<sup>th</sup> February, 2023**

**Ref: Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir,  
Corporate Relationship Dept  
1<sup>st</sup> Floor, New Trading Ring,

The Board of Directors at their meeting held today on Tuesday, 14<sup>th</sup> February, 2023 has:

- (1) Approved Unaudited Standalone Financial Results of the Company for the Third quarter ended on 31<sup>st</sup> December, 2022 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, 2022 and the Limited Review Report of the Statutory Auditor thereon are enclosed herewith.

The Board meeting commenced at 2.30 p.m. and concluded at 3.10 p.m.

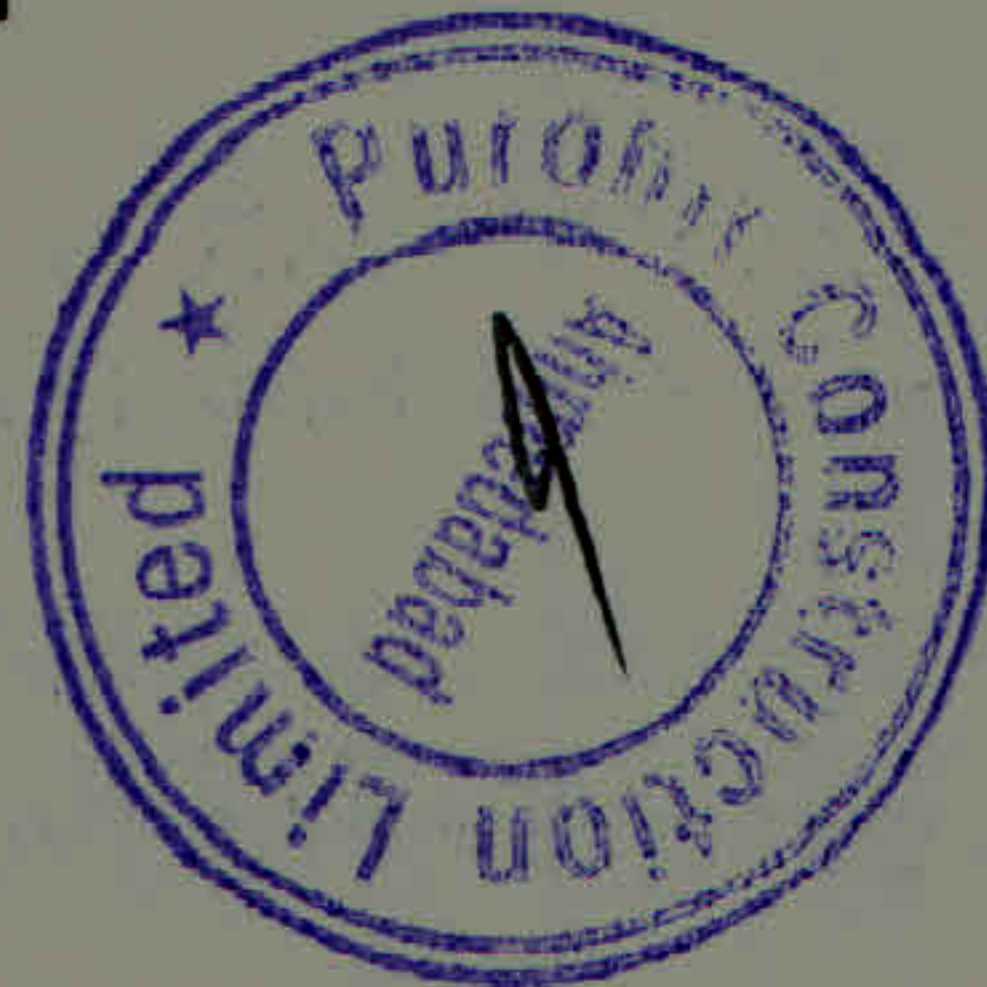
Kindly take the same on record.

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 NINE MONTHS YEAR ENDED 31ST DECEMBER, 2022**

Statement of Standalone Unaudited Financial Results for the Quarter & Nine Months ended 31st December, 2022

(Rs.in Lakh except EPS)

S.No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		31-12-2022	30-09-2022	31-12-2021	31-12-2022	31-12-2021	31-03-2022
	<b>Income from Operations:</b>						
1	Revenue from Operations	0.00	20.00	0.00	45.00	0.00	25.00
2	Other Income	1.34	0.26	0.00	1.60	0.12	2.13
3	<b>Total Revenue (1+2)</b>	<b>1.34</b>	<b>20.26</b>	<b>0.00</b>	<b>46.60</b>	<b>0.12</b>	<b>27.13</b>
4	<b>Expenses:</b>						
	(a) Cost of Materials Consumed	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Purchases of Stock-in-Trade	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Changes in Inventories of finished goods, Work-in-Progress and Stock-in-Trade	0.00	0.00	0.00	0.00	0.00	0.00
	(d) Employee benefits Expenses	11.44	10.95	11.10	33.32	34.48	45.42
	(e) Finance Costs	0.00	0.00	0.01	0.00	0.14	0.15
	(f) Depreciation and Amortisation expense	0.29	0.29	1.07	0.86	3.22	4.30
	(g) Other expenses	37.10	30.22	4.18	92.00	21.89	51.90
	(h) Prior Period Expenses	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Expenses</b>	<b>48.82</b>	<b>41.46</b>	<b>16.37</b>	<b>126.18</b>	<b>59.73</b>	<b>101.77</b>
5	Profit / (Loss) before exceptional items and tax (3-4)	-47.48	-21.20	-16.37	-79.57	-59.62	-74.64
6	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
7	Profit / (Loss) after exceptional items and before tax (5-6)	-47.48	-21.20	-16.37	-79.57	-59.62	-74.64
8	<b>Tax Expenses:</b>						
	(1) Income Tax	0.00	0.00	0.00	0.00	0.00	0.00
	(2) Deferred Tax	0.27	0.27	0.12	0.76	0.36	0.48
	<b>Total Tax</b>	<b>0.27</b>	<b>0.27</b>	<b>0.12</b>	<b>0.76</b>	<b>0.36</b>	<b>0.48</b>
9	Profit / (Loss) for the period from continuing operations (7-8)	-47.75	-21.47	-16.49	-80.34	-59.98	-75.12
10	Profit / (Loss) for the period from discontinued operations (after tax)	0.00	0.00	0.00	0.00	0.00	0.00
11	Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
12	Profit / (Loss) for the period from discontinued (after tax)(10-11)	0.00	0.00	0.00	0.00	0.00	0.00
13	Profit / (Loss) for the period (9+12)	-47.75	-21.47	-16.49	-80.34	-59.98	-75.12
14	<b>Other comprehensive income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	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</b>	<b>-47.75</b>	<b>-21.47</b>	<b>-16.49</b>	<b>-80.34</b>	<b>-59.98</b>	<b>-75.12</b>
16	<b>Paid up Equity Share Capital (Face value of Rs. 10 each)</b>	<b>440.56</b>	<b>440.56</b>	<b>440.56</b>	<b>440.56</b>	<b>440.56</b>	<b>440.56</b>
17	<b>Earning per equity share (for continuing operations)</b>						
	a) Basic EPS(Rs.)	-1.08	-0.49	-0.37	-1.82	-1.36	-1.71
	b) Diluted EPS(Rs.)	-1.08	-0.49	-0.37	-1.82	-1.36	-1.71
18	<b>Earning per equity share (for discontinued operations)</b>						
	a) Basic EPS(Rs.)	0.00	0.00	0.00	0.00	0.00	0.00
	b) Diluted EPS(Rs.)	0.00	0.00	0.00	0.00	0.00	0.00
19	<b>Earning per equity share (for continuing and discontinued operations)</b>						
	a) Basic EPS(Rs.)	-1.08	-0.49	-0.37	-1.82	-1.36	-1.71
	b) Diluted EPS(Rs.)	-1.08	-0.49	-0.37	-1.82	-1.36	-1.71

**UNAUDITED STANDALONE SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2022**

(Rs.in Lakh except EPS)

S.No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		31-12-2022	30-09-2022	31-12-2021	31-12-2022	31-12-2021	31-03-2022
1	<b>Segment Revenue (Sales and Other operating income)</b>						
	- Construction	0.00	20.00	0.00	45.00	0.00	25.00
	- Other Goods / Metal related to Construction (Traded)	0.00	0.00	0.00	0.00	0.00	0.00
	- Other Stock (Traded)	0.00	0.00	0.00	0.00	0.00	0.00
	- Real Estate Developments	0.00	0.00	0.00	0.00	0.00	0.00



2	<b>Segment Results (Profit from ordinary activities before tax and interest )</b>						
	- Construction	-35.05	-8.63	-2.57	-40.61	-15.57	-19.10
	- Other Goods / Metal related to Construction (Traded)	0.00	0.00	0.00	0.00	0.00	0.00
	- Other Stock (Traded)	0.00	0.00	0.00	0.00	0.00	0.00
	- Real Estate Developments	0.00	0.00	0.00	0.00	0.00	0.00
	- Others Not Allocated	-12.14	-12.54	-12.71	-38.36	-40.79	-53.23
	<b>Total Segment Results</b>	<b>-47.19</b>	<b>-21.17</b>	<b>-15.28</b>	<b>-78.98</b>	<b>-56.36</b>	<b>-72.33</b>
	Add : Interest Income	0.00	0.26	0.00	0.26	0.11	2.12
	Less : 1) Interest Expenses	0.00	0.00	-0.01	0.00	-0.14	-0.15
	2) Other unallocated Expenses	-0.29	-0.29	-1.07	-0.86	-3.22	-4.30
	<b>Total Profit Before Tax from ordinary activities</b>	<b>-47.48</b>	<b>-21.20</b>	<b>-16.37</b>	<b>-79.57</b>	<b>-59.62</b>	<b>-74.65</b>
3	<b>Segment Assets</b>						
	- Construction	242.82	242.27	242.79	242.82	242.79	242.55
	- Other Goods / Metal related to Construction (Traded)	25.15	25.15	25.15	25.15	25.15	25.15
	- Other Stock (Traded)	0.00	0.00	0.00	0.00	0.00	0.00
	- Real Estate Developments	0.00	0.00	0.00	0.00	0.00	0.00
	- Unallocable corporate assets	80.51	81.15	96.31	80.51	96.31	82.11
	<b>Total Segment Assets</b>	<b>348.47</b>	<b>348.57</b>	<b>364.25</b>	<b>348.47</b>	<b>364.25</b>	<b>349.81</b>
4	<b>Segment Liabilities</b>						
	- Construction	31.40	11.40	10.61	31.40	10.61	10.50
	- Other Goods / Metal related to Construction (Traded)	0.00	0.00	0.00	0.00	0.00	0.00
	- Other Stock (Traded)	0.00	0.00	0.00	0.00	0.00	0.00
	- Real Estate Developments	0.00	0.00	0.00	0.00	0.00	0.00
	- Unallocable corporate assets	75.12	47.48	16.21	75.12	16.21	17.03
	<b>Total Segment Liabilities</b>	<b>106.52</b>	<b>58.87</b>	<b>26.82</b>	<b>106.52</b>	<b>26.82</b>	<b>27.53</b>
	<b>Total Capital Employed (Assets - Liabilities)</b>	<b>241.95</b>	<b>289.69</b>	<b>337.43</b>	<b>241.95</b>	<b>337.43</b>	<b>322.28</b>

**Statement of Standalone Unaudited Financial Results for the Quarter and Nine Months Ended 31st December, 2022**

(Rs. In Lakhs)

No.	Particular	As at 31-12-2022	As at 31-03-2022
I	<b>ASSETS</b>		
1	<b>Non-current assets</b>		
	a) Property, plant and equipment	14.66	15.52
	b) Capital work-in-progress	0.00	0.00
	c) Intangible assets	0.00	0.00
	d) Financial assets		
	i. Investments	0.02	0.02
	ii. Trade receivables	250.64	250.65
	iii. Deposits	8.14	11.64
	iv. Other Financial Assets	0.00	0.00
	e) Deferred tax Assets (net)	5.40	6.16
	f) Income tax assets	0.00	0.00
	g) Other non-current assets	14.21	14.47
	<b>Total Non-Current Assets</b>	<b>293.07</b>	<b>298.47</b>
2	<b>Current assets</b>		
	a) Inventories	2.31	2.31
	b) Financial assets		
	i. Trade receivables	0.00	0.00
	ii. Cash and cash equivalents	9.19	9.18
	iii. Bank balances other than (ii) above	0.00	0.00
	iv. Loans	12.39	12.39
	v. Other financial assets	0.00	0.00
	© Current Tax Asset (Net)	7.77	11.04
	c) Other current assets	23.74	16.43
	<b>Total Current Assets</b>	<b>55.40</b>	<b>51.34</b>
	<b>Total Assets</b>	<b>348.47</b>	<b>349.81</b>
	<b>EQUITY AND LIABILITIES</b>		
	<b>Equity</b>		
	a) Equity share capital	440.56	440.56
	b) Other equity	-198.61	-118.28
	<b>Total Equity</b>	<b>241.95</b>	<b>322.28</b>
	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	a) Financial liabilities		
	i. Borrowings	0.00	0.00
	i. Trade Payables	6.81	6.81
	b) Provisions	0.00	0.00
	c) Deferred tax Liabilities (net)	0.00	0.00
	<b>Total Non-Current Liabilities</b>	<b>6.81</b>	<b>6.81</b>
	<b>Current liabilities</b>		



iii. Other financial liabilities	2.68	2.42
b)Provisions	0.00	0.00
c)Current Tax Liability	0.00	0.00
d)Other current liabilities	0.70	0.90

Total Current Liabilities 20.74 20.74

Total Equity & Liabilities 363.67 363.67

Statement of Cash Flows for the period ended 31st December, 2022

Particulars	(Rs. in Lakh)	
	As at 31-12-2022	As at 31-12-2021
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
PROFIT BEFORE TAX	-78.57	-74.64
Adjustment For:		
Depreciation	0.66	4.30
Interest Expenses	0.03	0.15
Interest Income	1.60	-2.12
Operating Profit Before Working Capital Changes	-76.28	-72.32
Adjustment For:		
(Increase) / Decrease in Trade Receivables	0.01	214.88
(Increase) / Decrease in Loan	0.00	622.27
(Increase) / Decrease in Other assets	-3.02	13.32
(Increase) / Decrease in Inventories	3.50	0.00
Increase / (Decrease) in Trade payables	0.00	-210.35
Increase / (Decrease) in Other financial liabilities	19.90	-4.85
Increase / (Decrease) in Provisions	0.26	0.00
Increase / (Decrease) in Other liabilities	0.00	-4.22
<b>Cash generated from Operations</b>	<b>-56.46</b>	<b>-4.21</b>
Taxes paid (net of refunds)	-2.57	-0.48
<b>Net Cash Flow from Operating Activities</b>	<b>-59.03</b>	<b>-4.70</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Fixed Assets	0.00	-0.17
(Purchase) / Sale of Investments	0.00	0.09
Interest Received	0.00	2.12
Interest paid	0.00	-0.15
<b>Net Cash Flow from Investing Activities</b>	<b>0.00</b>	<b>1.89</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	59.04	-0.53
<b>Net Cash Flow from Financing Activities</b>	<b>59.04</b>	<b>-0.53</b>
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalent : (A + B + C)</b>	<b>0.01</b>	<b>-3.35</b>
Cash and Cash equivalents at the beginning of the year	9.18	12.52
Cash and Cash equivalents at the end of the year	<b>9.19</b>	<b>9.18</b>
<b>Cash &amp; Cash Equivalents Comprise:</b>		
Cash on Hand	7.16	7.28
Balance with Banks	2.03	1.90
<b>Total</b>	<b>9.19</b>	<b>9.18</b>

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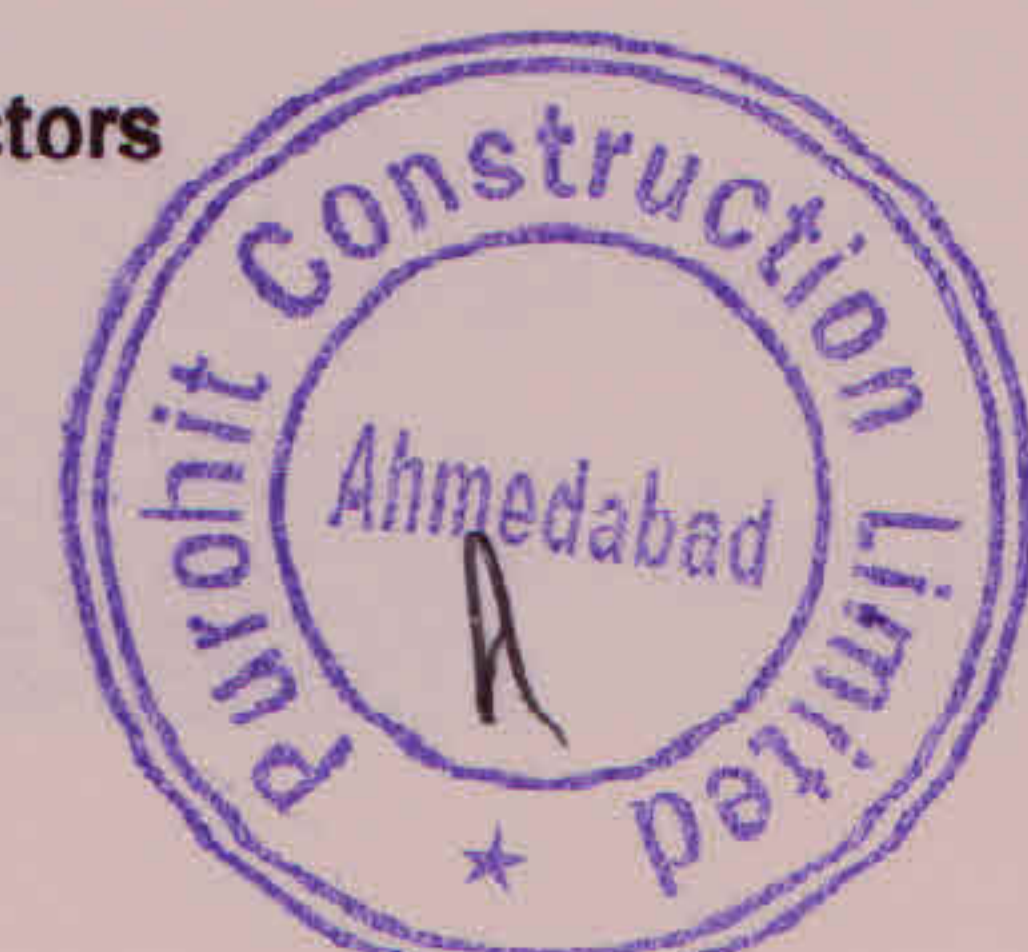
The Above Financial Results have been reviewed by the Audit committee and approved by the Board of Directors of the Company at their respective meetings held on 14.02.2023

- The above result for the quarter and nine months ended on 31.12.2022 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, 2022 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](http://www.purohitconstruction.com) and also on the website of BSE ([www.bseindia.com](http://www.bseindia.com))

For and on behalf of the Board of Directors

*(Signature)*

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



Note

1

# **Naresh J. Patel & Co.**

CHARTERED ACCOUNTANTS

## **Independent Auditor's Review Report on the Quarterly and Nine month 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, 2022 (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

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 applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI