

# **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](mailto:purshottaminvestofin@gmail.com) Website: [www.purshottaminvestofin.in](http://www.purshottaminvestofin.in)

Date: 30.01.2026

**To,**  
**BSE Limited**  
**Corporate Relationship Department**  
**Phiroze Jeejeebhoy Towers,**  
**25<sup>th</sup> Floor, Dalal Street,**  
**Fort, Mumbai – 400001**

**Sub: Outcome of the meeting of the Board of Directors of the Company held on 30.01.2026.**

Sir/Madam,

Pursuant to the provision of Listing Regulations, we enclosed herewith a copy of Unaudited Financial Results for the quarter and nine months ended 31.12.2025 and Limited Review Report as approved by the Board of Directors of the company in their meeting held on 30.01.2026.

Further, the Board considered and approved the introduction of small-ticket loans against property, secured business loans, unsecured business loans, short-term personal loans to salaried individuals, payday loans to salaried persons, and EMI-based small-ticket loans to self-employed individuals through digital lending, subject to applicable approvals from the Reserve Bank of India and other regulatory authorities.

The meeting commenced at 03:30 P.M. and conclude at 04:25 P.M.

You are requested to take the above information on your records and oblige.

Thanking You,

Yours Faithfully,

**For Purshottam Investofin Limited**

**Ankit Gupta**  
**Company Secretary & Compliance Officer**

**Encl.: As above**

**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 December 31, 2025 and year to date from April 1, 2025 to December 31, 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, the circulars, guidelines and directions issued by the Reserve Bank of India (RBI) from time to time ("the RBI Guidelines") 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 of unaudited financial results 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



**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)**

manner in which it is to be disclosed, or that it contains any material misstatement or that it has not been prepared in accordance with the relevant prudential norms issued by the Reserve Bank of India (RBI) in respect of income recognition, asset classification, provisioning and other related matters.

**For AKGSR & Co.**

Chartered Accountants  
(Firm Registration No. 027579N)



Angad Kumar

Partner

(Membership No. 527228)

UDIN: 26527228NAPGIW7718



Place: New Delhi

Date: January 30, 2026

**Statement of unaudited Financial Results for the quarter and nine months ended December 31, 2025**

(₹ in lakhs)

| Particulars   | Quarter ended                             |                           | Nine months ended                         |                           | Year ended                                |
|---|---|---------------------------|---|---------------------------|---|
|   | 31.12.2025<br>(Unaudited)<br>Refer note 8 | 30.09.2025<br>(Unaudited) | 31.12.2024<br>(Unaudited)<br>Refer note 7 | 31.12.2025<br>(Unaudited) | 31.12.2024<br>(Unaudited)<br>Refer note 7 |
|   |   |                           |   |                           |   |
| <b>1 Revenue from operations</b>  |   |                           |   |                           |   |
| Interest income   | 138.47                                    | 184.28                    | 186.15                                    | 532.81                    | 619.33                                    |
| Dividend income   | 0.14                                      | 0.04                      | -   | 0.18                      | 0.37                                      |
| Net gain on fair value changes  | 272.52                                    | -                         | -   | 114.90                    | -   |
| <b>2 Other income</b>   |   |                           | 0.78                                      | 2.78                      | 7.95                                      |
| <b>3 Total income (1+2)</b>   | <b>411.13</b>                             | <b>185.10</b>             | <b>186.15</b>                             | <b>650.67</b>             | <b>627.65</b>                             |
| <b>4 Expenses</b>   |   |                           |   |                           |   |
| Finance costs   | 28.85                                     | 57.98                     | 65.17                                     | 145.77                    | 220.22                                    |
| Impairment on financial instruments   | (7.27)                                    | 22.73                     | -   | 22.55                     | -   |
| Net loss on fair value changes  | -   | 272.94                    | 131.27                                    | -                         | 117.03                                    |
| Employee benefits expenses  | 19.07                                     | 21.46                     | 18.57                                     | 61.55                     | 60.65                                     |
| Depreciation and amortisation expense   | 37.55                                     | 38.36                     | 20.37                                     | 115.20                    | 44.07                                     |
| Other expenses  | 24.41                                     | 28.18                     | 21.79                                     | 77.01                     | 96.47                                     |
| <b>Total expenses</b>   | <b>102.61</b>                             | <b>441.65</b>             | <b>257.17</b>                             | <b>422.08</b>             | <b>538.44</b>                             |
| <b>5 Profit/(Loss) before exceptional items &amp; tax (3-4)</b>                       | <b>308.52</b>                             | <b>(256.55)</b>           | <b>(71.02)</b>                            | <b>228.59</b>             | <b>89.21</b>                              |
| <b>6 Exceptional items</b>  |   |                           |   |                           |   |
| <b>7 Profit/(Loss) before tax (5-6)</b>   | <b>308.52</b>                             | <b>(256.55)</b>           | <b>(71.02)</b>                            | <b>228.59</b>             | <b>89.21</b>                              |
| <b>8 Tax expense</b>  |   |                           |   |                           |   |
| (a) Current tax   | 69.84                                     | (44.36)                   | (12.43)                                   | 76.45                     | 38.15                                     |
| (b) Deferred tax  | (2.70)                                    | (9.71)                    | (2.41)                                    | (18.92)                   | (2.93)                                    |
| (c) Tax adjustments in respect of earlier years                                       | -   | 1.93                      | 0.20                                      | 1.93                      | 0.20                                      |
| <b>Total tax expense (a+b+c)</b>  | <b>67.14</b>                              | <b>(52.14)</b>            | <b>(14.64)</b>                            | <b>59.46</b>              | <b>35.42</b>                              |
| <b>9 Net Profit/(Loss) for the period/year (7-8)</b>                                  | <b>241.38</b>                             | <b>(204.41)</b>           | <b>(56.38)</b>                            | <b>169.13</b>             | <b>53.79</b>                              |
| <b>10 Other Comprehensive Income</b>  |   |                           |   |                           |   |
| (a) Items that will not be reclassified to profit or loss                             | -   | -                         | (60.09)                                   | -                         | 262.99                                    |
| (i) Fair value change   | -   | -                         | 15.12                                     | -                         | (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                                 | -   | -                         | -   | -                         | -   |
| <b>Other Comprehensive Income (a + b)</b>   | <b>-</b>                                  | <b>-</b>                  | <b>(44.97)</b>                            | <b>-</b>                  | <b>196.80</b>                             |
| <b>11 Total Comprehensive Income/(Loss) for the period/year(9+10)</b>                 | <b>241.38</b>                             | <b>(204.41)</b>           | <b>(101.35)</b>                           | <b>169.13</b>             | <b>250.59</b>                             |
| <b>12 Paid-up equity share capital (Face value of the share is Rs. 10/-)</b>          | <b>742.33</b>                             | <b>742.33</b>             | <b>742.33</b>                             | <b>742.33</b>             | <b>742.33</b>                             |
| <b>13 Other Equity as per the balance sheet</b>                                       |   |                           |   |                           | <b>4,960.64</b>                           |
| <b>14 Earnings per equity shares (Rs.) (not annualised for the interim periods) :</b> |   |                           |   |                           |   |
| (a) Basic   | 3.25                                      | (2.75)                    | (0.76)                                    | 2.28                      | 0.72                                      |
| (b) Diluted   | 3.25                                      | (2.75)                    | (0.76)                                    | 2.28                      | 0.72                                      |
|   |   |                           |   |                           | <b>(0.50)</b>                             |
|   |   |                           |   |                           | <b>(0.50)</b>                             |



**PURSHOTTAM INVESTOFIN LIMITED**  
**CIN: L65910DL1988PLC033799**  
**Regd. Office: L-7, MENZ FLOOR, GREEN PARK EXTN, NEW DELHI-110016**  
**Tel: 011-46067802, Email: purshottaminvestofin@gmail.com, Website: www.purshottaminvestofin.in**  
**Statement of unaudited Financial Results for the quarter and nine months ended December 31, 2025**

**Notes to Statement of unaudited financial results for the quarter and nine months ended December 31, 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'). Any application guidance/ clarifications/ directions issued by Reserve Bank of India ('RBI') or other regulators are implemented as and when they are issued/ applicable.
- 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 January 30, 2026. 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](http://www.bseindia.com)) and on the Company's website ([www.purshottaminvestofin.in](http://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) Details of transfer through assignment in respect of loans not in default during the quarter and nine months ended December 31, 2025

| SI No. | Particulars  | Quarter ended December 31, 2025 | Nine months ended December 31, 2025 |
|--------|--|---------------------------------|-------------------------------------|
| (i)    | Aggregate principal outstanding of loans transferred through assignment (₹ in lakhs) | 781.21                          | 2,188.89                            |
| (ii)   | Weighted average maturity of loans (in months)                                       | 12.00                           | 12.00                               |
| (iii)  | Weighted average holding period of loans (in months)                                 | 7.26                            | 5.70                                |
| (iv)   | Retention of beneficial economic interest (in %)                                     | 10%                             | 10%                                 |
| (v)    | Coverage of tangible security coverage (in%)   | 0%                              | 0%                                  |
| (vi)   | Rating wise distribution of rated loans  | Non-Rated                       | Non-Rated                           |

(b) The Company has not acquired loans not in default during the quarter and nine months ended December 31, 2025, under the said Notification.

(c) The Company has not acquired/transferred any stressed loans during the quarter and nine months ended December 31, 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 December 31, 2025.

6 The Company has no exceptional items to report for the quarter and nine months ended December 31, 2025.

7 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 and nine months ended December 31, 2024 have been restated.

8 The figures for the third quarter in each of the financial year are the balancing figures in respect of the nine month ended and the year to date figures upto the end of the second quarter of the respective financial year.

9 The figures for the previous periods/year have been regrouped, and/or reclassified wherever necessary to make them comparable to the current periods/year presentation.

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



Sahib Singh Gusain  
Managing Director  
DIN: 00649786



Place: New Delhi  
Date: January 30, 2026

