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PUROHIT CONSTRUCTION LIMITED

CIN : L45200GJ1991PLC015878



May 27, 2025

To,
The Manager Listing,
The Bombay Stock Exchange Limited
P.J.Tower,
Dalal Street,
Mumbai-400 0001

Dear Sir/Madam,

Subject : Outcome of Board of Directors Meeting held on 27th May, 2025
Ref : Purohit Construction Limited – 538993

This is to inform you that, the Board of Directors at their meeting held on today i.e. 27th May, 2025 at 401, Purohit House, Opp. Sardar Patel Stadium, Navrangpura, Ahmedabad -380009, had considered following matter.

1. The Board had considered and approved the Standalone Audited Financial Result for the fourth Quarter and Year ended 31st March, 2025 as per regulation 33 of the SEBI (LODR) Regulation, 2015. The Statutory Auditor has submitted an unmodified Audit Report on Financial Result.

The meeting of the Board of directors of the company commenced at 2.30 p.m. and concluded at 3:00 p.m.

Kindly acknowledge the receipt and update your website with the same.

Thanking you.

For Purohit Construction Limited


Nishit Sandhani
Company Secretary



Encl.:

1. Audited Financial Result for the quarter and year ended 31st March 2025.
2. Unmodified Auditor's Report on Financial Result.
3. Declaration on Audit Report with Unmodified Opinion.
4. Certificate of Correctness of Financial Results.

PUROHIT CONSTRUCTION LIMITED

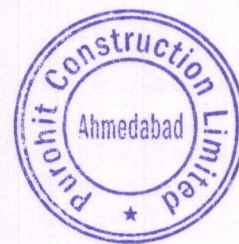
CIN : L45200GJ1991PLC015878

Regd.Office: 401, Purohit House, Opp. Stadium, Navrangpura, Ahmedabad-380 009

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2025

(Rs. In Lakhs except EPS)

S.No.	Particulars	Quarter Ended			Year Ended	
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
		31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024
1	Income from Operations:					
	Revenue from Operations	12.00	-	-	12.00	-
	Other Income	0.03	-	-	0.03	0.05
	Total Income	12.03	-	-	12.03	0.05
2	Expenses:					
	(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	5.28	5.29	4.98	19.09	17.78
	(e) Finance Costs	-	-	0.04	-	0.04
	(f) Depreciation and Amortisation expense	0.17	0.17	0.17	0.70	0.70
	(g) Other expenses	5.01	4.86	4.17	18.85	25.52
	Total Expenses	10.47	10.33	9.36	38.64	44.03
3	Profit / (Loss) before exceptional items and tax (1-2)	1.56	-10.33	-9.36	-26.61	-43.98
4	Exceptional items	-	-	-	-	-
5	Profit / (Loss) after exceptional items and before tax (3-4)	1.56	-10.33	-9.36	-26.61	-43.98
6	Tax Expenses:					
	(1) Income Tax	-	-	-	-	-
	(2) Deferred Tax	-0.35	0.19	-0.31	-1.39	2.25
	Total Tax	-0.35	0.19	-0.31	-1.39	2.25
7	Profit / (Loss) for the period from continuing operations (5-6)	1.92	-10.52	-9.05	-25.21	-46.24
8	Profit / (Loss) for the period from discontinued (before tax)	-	-	-	-	-
9	Tax expense of discontinued operations	-	-	-	-	-
10	Profit/(Loss) for the period from discontinued (after tax)(8-9)	-	-	-	-	-
11	Profit / (Loss) for the period (7+10)	1.92	-10.52	-9.05	-25.21	-46.24
12	Other comprehensive income					
	A. (i) Items that will not be reclassified to profit / (loss)	-0.32	-	-0.28	-0.32	-0.28
	(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)	-	-	-	-	-
13	Total Comprehensive Income (11+12)	1.60	-10.52	-9.33	-25.53	-46.52
14	Paid up Equity Share Capital (Face value of Rs. 10 each)	440.56	440.56	440.56	440.56	440.56
17	Earning per equity share (for continuing operations)					
	a) Basic EPS(Rs.)	0.04	-0.24	-0.21	-0.57	-1.05
	b) Diluted EPS(Rs.)	0.04	-0.24	-0.21	-0.57	-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.)	0.04	-0.24	-0.21	-0.57	-1.05
	b) Diluted EPS(Rs.)	0.04	-0.24	-0.21	-0.57	-1.05



AUDITED STANDALONE BALANCE SHEET AS AT 31ST MARCH 2025

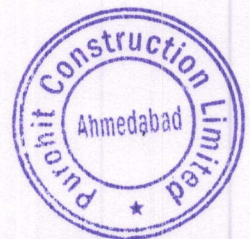
(Rs. In Lakhs)

No.	Particular	As at 31-03-2025	As at 31-03-2024
I	ASSETS		
1	Non-current assets		
	a) Property, plant and equipment	10.19	11.72
	b) Financial assets		
	i. Investments	0.02	0.02
	ii. Loan	1.16	1.00
	iii. Other Financial Assets	5.43	5.43
	c) Deferred tax Assets (net)	5.59	4.20
	d) Non-Current tax (net)	7.77	7.77
	e) Other non-current assets	12.85	12.85
	Total Non-Current Assets	43.01	42.99
2	Current assets		
	a) Financial assets		
	i. Trade receivables	137.96	164.56
	ii. Cash and cash equivalents	5.01	1.19
	b) Current Tax Asset (Net)	1.20	-
	c) Other current assets	22.13	12.76
	Total Current Assets	166.29	178.51
	TOTAL ASSETS	209.31	221.50
II	EQUITY AND LIABILITIES		
	Equity		
	a) Equity share capital	440.56	440.56
	b) Other equity	-266.09	-240.56
	Total Equity	174.47	200.00
	Liabilities		
	Non-current liabilities		
	a) Provisions	7.44	6.19
	Total Non-Current Liabilities	7.44	6.19
	Current liabilities		
	a) Financial liabilities		
	i. Borrowings	15.67	6.46
	ii. Trade payables		
	- Total outstanding dues of micro enterprises and small enterprises	0.33	0.26
	- Total outstanding dues of creditors other than micro enterprises and small enterprises	7.92	7.88
	iii. Other financial liabilities	1.11	0.42
	b) Provisions	0.15	0.14
	c) Other current liabilities	2.22	0.15
	Total Current Liabilities	27.40	15.31
	TOTAL EQUITY & LIABILITIES	209.31	221.50

STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 31ST MARCH, 2025

(Rs. in Lakh)

	Particulars	As at 31-03-2025	As at 31-03-2024
1	CASH FROM OPERATING ACTIVITIES		
	PROFIT BEFORE TAX	-26.61	-43.98
	Adjustment For :		
	Depreciation	0.70	0.70
	Interest Expenses	0.00	0.04
	Employer Expense/ (income) recognised as OCI	-0.32	-0.28
	Profit or loss of sale of assets	0.83	-0.04
	Interest Income	0.00	0.01
	Operating Profit Before Working Capital Changes	-25.40	-43.56
	Adjustment For :		
	(Increase) / Decrease in Trade Receivables	26.60	24.73
	(Increase) / Decrease in Other assets	-10.72	-1.18
	(Increase) / Decrease in Inventories	0.00	0.00
	Increase / (Decrease) in Trade payables	0.10	-14.19
	Increase / (Decrease) in Other financial liabilities	0.69	-0.00
	Increase / (Decrease) in Provisions	1.27	1.25
	Increase / (Decrease) in Other liabilities	2.07	-1.39
	Cash generated from Operations	-5.40	-34.34
	Taxes paid (net of refunds)	0.00	0.00
	Net Cash Flow from Operating Activities	-5.40	-34.34

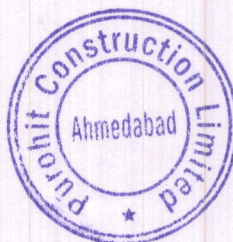


2	CASH FLOW FROM INVESTING ACTIVITIES		
	Sale/ (purchase) of property, plant and equipment	0.00	2.00
	(Purchase) / Sale of Investments	0.00	0.00
	Interest Received	0.00	0.00
	Interest paid	0.00	-0.04
	Net Cash Flow from Investing Activities	0.00	1.96
3	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds from Issue of Share Capital	0.00	0.00
	(Increase) / decrease in loan	0.00	12.39
	Proceeds from / (Repayment of) short -Term Borrowings	9.21	6.46
	Net Cash Flow from Financing Activities	9.21	18.85
	Net Increase/(Decrease) in Cash & Cash Equivalent : (A + B + C)	3.82	-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	5.01	1.19
	Cash & Cash Equivalents Comprise:		
	Cash on Hand	0.34	0.43
	Balance with Banks	4.67	0.76
	Total	5.01	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 27.05.2025
- The above result for the quarter and year ended on 31.03.2025 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 financial results for the quarter and year ended 31st March, 2025 have been reviewed and audited respectively by the statutory auditors of the Company. The Statutory Auditor expressed an unmodified opinion.
- During the quarter ended March 31, 2025, the Company received an order from the Goods and Services Tax (GST) Department for the financial year 2017-18, raising a demand of ₹4.16 crore, comprising ₹2.08 crore towards disallowance of input tax credit, applicable interest thereon and ₹2.08 crore towards penalty.
- The Company has filed an appeal before the Commissioner (Appeals) and, based on internal evaluation and legal advice, believes that it has a strong case on merits and expects a favourable outcome. Accordingly, no provision has been made in the financial results. The said amount has been disclosed as a contingent liability.
- The figures of previous reporting periods have been regrouped wherever necessary to correspond with the figures of the current reporting period.
- The above financial results are available on the Company's website www.purohitconstruction.com and also on the website of BSE (www.bseindia.com)

Place : Ahmedabad
Date : 27/05/2025



For and on behalf of the Board of Directors

Narendra Maganlal Purohit
Narendra Maganlal Purohit
(Chairman & Managing Director)
DIN:00755195



we build tomorrow's world

PUROHIT CONSTRUCTION LIMITED

CIN : L45200GJ1991PLC015878



Date: 27th May, 2025

The Secretary,
BSE Limited,
Corporate Relationships Dept,
1st Floor, New Trading Ring,
P. J. Towers, Dalal Street,
Fort, Mumbai – 400001
Script Code: 538993

Dear Sir,

DECLARATION ON AUDIT REPORT WITH UNMODIFIED OPINION

I, Narendra Maganlal Purohit (DIN: 00755195), Managing Director of Purohit Construction Limited (CIN: L45200GJ1991PLC015878) having its registered office at 401, Purohit House, Opp. Sardar Patel Stadium, Navrangpura, Ahmedabad, Gujarat-380009, hereby declare that, the Statutory Auditor of the Company, M/s. NARESH J PATEL & CO, Chartered Accountants (Firm Reg. Number: 123227W) have issued an Audit report with unmodified opinion on audited financial result for the quarter and year ended on **31st March, 2025.**

This declaration is issued pursuant to the amendments made by Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 vide notification No. SEBI/LAD-NRO/GN/2016-17/001 dated 25th May, 2016 and Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016.

Kindly take this declaration on your record.

For Purohit Construction Limited


Narendra Purohit
Managing Director
DIN: 00755195



Place: Ahmedabad
Date: 27/05/2025



we build tomorrow's world

PUROHIT CONSTRUCTION LIMITED

CIN : L45200GJ1991PLC015878



DATE: 27/05/2025

To,
The Board of Directors
Purohit Construction Limited

CERTIFICATE OF CORRECTNESS OF FINANCIAL RESULTS

Pursuant to Regulation 33(2) (a) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, I hereby certify that the financial results of the Company for the fourth Quarter and Year ended 31st March, 2025 placed before the meeting do not contain any false or misleading statement or figures and do not omit any material fact which may make the statements or figures contained therein misleading.

For Purohit Construction Limited

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Mr. Narendra M Purohit,

(DIN: 00755195)

