

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 MONTH ENDED 31ST DECEMBER, 2025

S.No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended (Audited)
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	
		31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	
1	Income from Operations:						
	Revenue from Operations			19.00		19.00	
	Other Income			-		-	12.00
	Total Income			19.00		19.00	0.03
							12.03
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	5.62	4.91	5.29	15.48	13.80	19.09
	(e) Finance Costs	-	-	-	-	-	-
	(f) Depreciation and Amortisation expense	0.15	0.15	0.17	0.45	0.52	0.70
	(g) Other expenses	18.26	3.80	4.86	26.78	13.84	18.85
	Total Expenses	24.03	8.87	10.33	42.71	28.17	38.64
3	Profit / (Loss) before exceptional items and tax (1-2)	-24.03	10.13	-10.33	-23.71	-28.17	-26.61
4	Exceptional items	-	-	-	-	-	-
5	Profit / (Loss) after exceptional items and before tax (3-4)	-24.03	10.13	-10.33	-23.71	-28.17	-26.61
6	Tax Expenses:						
	(1) Income Tax			-		-	
	(2) Deferred Tax			0.16	0.16	0.19	0.49
	Total Tax			0.16	0.16	0.19	-1.04
							-1.39
7	Profit / (Loss) for the period from continuing operations (5-6)	-24.20	9.97	-10.52	-24.20	-27.13	-1.39
8	Profit / (Loss) for the period from discontinued (before tax)	-	-	-	-	-	-25.21
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)	-24.20	9.97	-10.52	-24.20	-27.13	-25.21
12	Other comprehensive income						
	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)	-	-	-	-	-	-0.32
	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)	-24.20	9.97	-10.52	-24.20	-27.13	-25.53
14	Paid up Equity Share Capital (Face value of Rs. 10 each)	440.56	440.56	440.56	440.56	440.56	440.56
15	Earning per equity share (for continuing and discontinued operations)						
	a) Basic EPS(Rs.)	-0.55	0.23	-0.24	-0.55	-0.62	-0.57
	b) Diluted EPS(Rs.)	-0.55	0.23	-0.24	-0.55	-0.62	-0.57

UNAUDITED STANDALONE BALANCE SHEET AS AT 31ST DECEMBER 2025

No.	Particular	(Rs. In Lakhs)	
		As at 31-12-2025	As at 31-03-2025
I	ASSETS		
1	Non-current assets		
	a) Property, plant and equipment	9.74	10.19
	b) Financial assets		
	i. Investments	0.02	0.02
	ii. Loan	0.89	1.16
	iii. Other Financial Assets	5.43	5.43
	c) Deferred tax Assets (net)	5.10	5.59
	d) Non-Current tax (net)	7.77	7.77
	e) Other non-current assets	-	12.85
	Total Non-Current Assets	28.95	43.01
2	Current assets		
	a) Financial assets		
	i. Trade receivables	111.83	137.96
	ii. Cash and cash equivalents	1.69	5.01
	b) Current Tax Asset (Net)	3.10	1.20
	c) Other current assets	23.23	22.13
	Total Current Assets	139.85	166.29
	TOTAL ASSETS	168.80	209.31
II	EQUITY AND LIABILITIES		
	Equity		
	a) Equity share capital	440.56	440.56
	b) Other equity	-290.30	-266.09
	Total Equity	150.26	174.47



Liabilities			
Non-current liabilities			
a) Provisions		7.44	7.44
Total Non-Current Liabilities		7.44	7.44
Current liabilities			
a) Financial liabilities			
i. Borrowings		-	15.67
ii. Trade payables			
- Total outstanding dues of micro enterprises and small enterprises	1.14	0.33	
- Total outstanding dues of creditors other than micro enterprises and small enterprises	8.33	7.92	
iii. Other financial liabilities	1.34	1.11	
b) Provisions	0.15	0.15	
c) Other current liabilities	0.13	2.22	
Total Current Liabilities	11.09	27.40	
TOTAL EQUITY & LIABILITIES	168.80	209.31	

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

	Particulars	(Rs.in Lakh)	
		As at 31-12-2025	As at 31-03-2025
1	CASH FROM OPERATING ACTIVITIES		
	PROFIT BEFORE TAX	-23.71	-26.61
	Adjustment For :		
	Depreciation	0.45	0.70
	Employer Expense/ (income) recognised as OCI	0.00	-0.32
	Profit or loss of sale of assets	0.00	0.83
	Operating Profit Before Working Capital Changes	-23.26	-25.40
	Adjustment For :		
	(Increase) / Decrease in Trade Receivables	26.13	26.60
	(Increase) / Decrease in Other assets	10.12	-10.72
	Increase / (Decrease) in Trade payables	1.23	0.10
	Increase / (Decrease) in Other financial liabilities	0.23	0.69
	Increase / (Decrease) in Provisions	0.00	1.27
	Increase / (Decrease) in Other liabilities	-2.09	2.07
	Cash generated from Operations	12.36	-5.40
	Taxes paid (net of refunds)	0.00	0.00
	Net Cash Flow from Operating Activities	12.36	-5.40
2	CASH FLOW FROM INVESTING ACTIVITIES		
	Net Cash Flow from Investing Activities	0.00	0.00
3	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds from / (Repayment of) short-Term Borrowings	-15.67	9.21
	Net Cash Flow from Financing Activities	-15.67	9.21
	Net Increase/(Decrease) in Cash & Cash Equivalent : (A + B + C)	-3.32	3.82
	Cash and Cash equivalents at the beginning of the year	5.01	1.19
	Cash and Cash equivalents at the end of the year	1.69	5.01
	Cash & Cash Equivalents Comprise:		
	Cash on Hand	0.25	0.34
	Balance with Banks	1.44	4.67
	Total	1.69	5.01

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 13.02.2026
- The above result for the quarter and nine months ended on 31.12.2025 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 Limited Review of Unaudited Financial Results for the Quarter and nine months ended December 31, 2025 as required in terms of Clause 33 of SEBI (LODR) Regulations, 2015 has been carried out by Statutory Auditors.
- The Company operates in a single reportable segment of Construction activities as per IndAS-108 and hence, segment wise reporting is not applicable.
- The Government of India has consolidated various labour legislations into four Labour Codes, namely the Code on Wages, 2019, the Code on Social Security, 2020, the Industrial Relations Code, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020. The related rules are yet to be fully notified. The Company has evaluated the implications of these Codes based on currently available information and, based on such assessment, does not expect any major impact on the financial results for the period under review. The Company will continue to monitor the developments and evaluate the effect, if any, upon notification of the relevant rules and account for the same as required.
- The above financial results are available on the Company's website www.purohitconstruction.com and also on the website of BSE (www.bseindia.com)

For and on behalf of the Board of Directors

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

Place : Ahmedabad
Date : 13/02/2026

