

PUROHIT CONSTRUCTION LIMITED

CIN : L45200GJ1991PLC015878

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

STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026

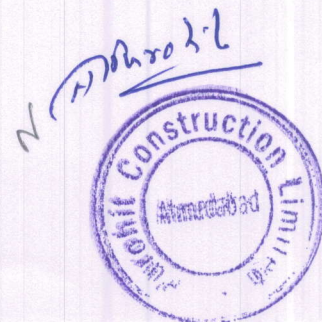
(Rs. In Lakhs except EPS)

S.No.	Particulars	Quarter Ended			Year Ended	
		(Refer Note 7)	(Unaudited)	(Refer Note 7)	(Audited)	(Audited)
		31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
1	Income From Operations:					
	Revenue From Operations					
	Other Income	-	-	12.00	19.00	12.00
	Total Income	0.07	-	0.03	0.07	0.03
		0.07	-	12.03	19.07	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					
	(e) Finance Costs	6.19	5.62	5.28	21.67	19.09
	(f) Depreciation And Amortisation Expense	-	-	-	-	-
	(g) Other Expenses	0.15	0.15	0.17	0.60	0.70
	Total Expenses	3.87	18.26	5.01	30.66	18.85
		10.22	24.03	10.47	52.93	38.64
3	Profit / (Loss) before exceptional items and tax (1-2)	-10.15	-24.03	1.56	-33.86	-26.61
4	Exceptional items	-	-	-	-	-
5	Profit / (Loss) after exceptional items and before tax (3-4)	-10.15	-24.03	1.56	-33.86	-26.61
6	Tax Expenses:					
	(1) Income Tax					
	(2) Deferred Tax	-	-	-	-	-
	Total Tax	0.04	0.16	-0.35	0.54	-1.39
7	Profit / (Loss) for the period from continuing operations (5-6)	0.04	0.16	-0.35	0.54	-1.39
8	Profit / (Loss) for the period from discontinued (before tax)	-10.19	-24.20	1.92	-34.40	-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)	-10.19	-24.20	1.92	-34.40	-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)	0.84	-	-0.32	0.84	-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)	-9.35	-24.20	1.60	-33.56	-25.53
14	Paid up Equity Share Capital (Face value of Rs. 10 each)	440.56	440.56	440.56	440.56	440.56
15	Earning per Equity Share (for continuing and discontinued operations)					
	a) Basic EPS(Rs.)	-0.23	-0.55	0.04	-0.78	-0.57
	b) Diluted EPS(Rs.)	-0.23	-0.55	0.04	-0.78	-0.57

STANDALONE BALANCE SHEET AS AT 31ST MARCH 2026

(Rs. In Lakhs)

No.	Particular	As at 31-03-2026	As at 31-03-2025
I	ASSETS		
1	Non-current Assets		
	a) Property, Plant and Equipment	9.59	10.19
	b) Financial Assets		
	i. Investments	0.02	0.02
	ii. Loan	0.31	1.16
	iii. Other Financial Assets	5.43	5.43
	c) Deferred Tax Assets (Net)	5.05	5.59
	d) Non-Current Tax (Net)	7.77	7.77
	e) Other Non-Current Assets	-	12.85
	Total Non-Current Assets	28.17	43.01
2	Current Assets		
	a) Financial Assets		
	i. Trade Receivables	105.33	137.96



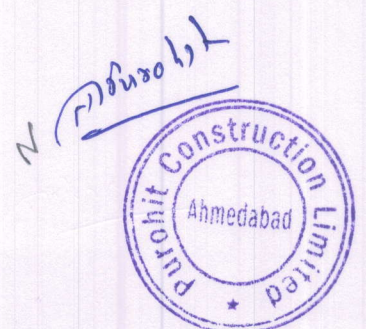
ii. Cash and Cash Equivalents			
b) Current Tax Asset (Net)		1.78	5.01
c) Other Current Assets		1.90	1.20
Total Current Assets		22.82	22.13
TOTAL ASSETS		131.83	166.29
		160.00	209.31
II EQUITY AND LIABILITIES			
Equity			
a) Equity Share Capital		440.56	440.56
b) Other Equity		-299.65	-266.09
Total Equity		140.91	174.47
Liabilities			
Non-Current Liabilities			
a) Provisions		7.86	7.44
Total Non-Current Liabilities		7.86	7.44
Current Liabilities			
a) Financial Liabilities			
i. Borrowings		-	15.67
ii. Trade Payables			
- Total outstanding dues of micro enterprises and small enterprises		0.33	0.33
- Total outstanding dues of creditors other than micro enterprises and small enterprises		8.38	7.92
iii. Other financial liabilities		1.60	1.11
b) Provisions		0.20	0.15
c) Other Current Liabilities		0.72	2.22
Total Current Liabilities		11.23	27.40
TOTAL EQUITY & LIABILITIES		160.00	209.31

STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 31ST MARCH, 2026

(Rs.in Lakh)

	Particulars	As at 31-03-2026	As at 31-03-2025
1	CASH FROM OPERATING ACTIVITIES		
	PROFIT BEFORE TAX	-33.86	-26.61
	Adjustment For :		
	Depreciation	0.60	0.70
	Profit or loss of sale of assets	0.00	0.83
	Operating Profit Before Working Capital Changes	-33.26	-25.08
	Adjustment For :		
	(Increase) / Decrease in Trade Receivables	32.63	26.60
	(Increase) / Decrease in Other Assets	13.01	-9.52
	Increase / (Decrease) in Trade Payables	0.47	0.10
	Increase / (Decrease) in Other Financial Liabilities	0.49	0.69
	Increase / (Decrease) in Provisions	1.31	0.95
	Increase / (Decrease) in Other Liabilities	-1.50	2.07
	Cash generated from Operations	13.15	-4.20
	Taxes paid (net of refunds)	-0.70	-1.20
	Net Cash Flow from Operating Activities	12.45	-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)	-3.22	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	1.78	5.01
	Cash & Cash Equivalents Comprise:		
	Cash on Hand	0.54	0.34
	Balance with Banks	1.24	4.67
	Total	1.78	5.01

Notes:

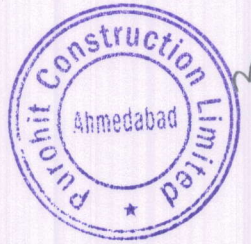


- 1 The Above Financial Results have been reviewed by the Audit committee and approved by the Board of Directors of the Company at their respective meetings held on 20.05.2026
- 2 The above result for the quarter and year ended on 31.03.2026 has been prepared in accordance with the Companies (Indian 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.
- 3 The financial results for the quarter and year ended 31st March, 2026 have been reviewed and audited respectively by the statutory auditors of the Company. The Statutory Auditor expressed an unmodified opinion.
- 4 The Company operates in a single reportable segment of Construction activities and related consultancy services as per IndAS-108 and hence, segment wise reporting is not applicable.

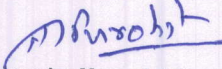
The Government of India, vide Notification dated November 21, 2025, has notified The Code on Wages, 2019, The Industrial Relations Code, 2020, the Code on Social Security, 2020, and The Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as "The Labour Codes"), which consolidate and replace existing multiple labour legislations. In accordance with Ind AS 19 - Employee Benefits, changes to employee benefit plans resulting from the new labour codes are treated as plan amendments, requiring immediate recognition of past service cost as an expense in the statement of profit and loss. This approach is consistent with the guidance issued by The Institute of Chartered Accountants of India. In view of this, the Company has evaluated the impact and recognised past service costs on account of revised gratuity provisions amounting to Rs. 35,721, during the year ended March 31, 2026. Based on the current assessment, the management does not expect any further material impact on the financial results of the Company.

- 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.
- 6 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 Company has not received any order from the Commissioner (Appeals) up to the date of signing of these financial statements.
 - 7 The figures for the quarters ended on 31st March, 2026 and 31st March, 2025 are the balancing figures between audited figures for the full financial year and published year to date figures up to the third quarter of the respective financial year.
 - 8 The figures of previous reporting periods have been regrouped wherever necessary to correspond with the figures of the current reporting period.
 - 9 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 : 20-05-2026



For and on behalf of the Board of Directors


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



we build tomorrow's world

PUROHIT CONSTRUCTION LIMITED

CIN : L45200GJ1991PLC015878



DATE: 20/05/2026

To,
The Board of Directors
Purohit Construction Limited
Ahmedabad.

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, 2026 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

(N) *M Purohit*

Mr. Narendra M Purohit,
Managing Director
(DIN: 00755195)





we build tomorrow's world

PUROHIT CONSTRUCTION LIMITED

CIN : L45200GJ1991PLC015878



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

Date: 20th May, 2026

Dear Sir,

Subject: Declaration of Unmodified Audit Reports pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015

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, B N P S AND ASSOCIATES LLP, Chartered Accountants (Firm Reg. Number: 008127S/S200013) have issued an Audit report with unmodified opinion on audited financial result for the quarter and year ended on **31st March, 2026**.

Kindly take this declaration on your record.

For Purohit Construction Limited

(N) Purohit

Narendra Purohit
Managing Director
DIN: 00755195



Place: Ahmedabad
Date: 20/05/2026