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# Purohit Construction Ltd.

CIN : L45200GJ1991PLC015878

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March 13, 2018

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

Kind Attention: Mr. Rakesh Parekh, (Special Assistant Listing Compliance)

Dear Sir,

**Subject:** Resubmission of Standalone Unaudited Financial result of M/s. Purohit Construction Limited for Quarter ended 31.12.2017 as per Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015

**Ref:-** Email date 09/03/2018 towards Discrepancies in Financial Result of the Company for the Quarter ended December 2017.

This is with reference to above and your Email dated on 9<sup>th</sup> March 2018. The Company vide its Board meeting held on 7<sup>th</sup> February, 2018 had approved the Unaudited Financial Result and the same was uploaded with BSE Listing portal on 7<sup>th</sup> February 2018. However, as per your Email dated 9<sup>th</sup> March 2018, there were some discrepancies and we were asked to re-submit the Audited Financial Result after rectifying the discrepancies. Accordingly, please find enclosed herewith the following.





1. Revised Standalone Unaudited Financial Results for the Third Quarter ended on 31/12/2017.(Including Reconciliation table for Net Profit/Loss Provided)

It was inadvertently omitted to be filled in the specific format, as above, We request you to kindly take the same on record and treat it as compliance under the aforesaid Regulations. We regret the inconvenience caused, if any.

Thanking you.

Yours faithfully,

FOR PUROHIT CONSTRUCTION LIMITED

  


NISHIT SANDHANI

COMPANY SECRETARY





**PUROHIT CONSTRUCTION LIMITED**

CIN : L45200GJ1991PLC015878

REGD.OFFICE:401,PUROHIT HOUSE,OPP:STADIUM,NAVRANGPURA, AHMEDABAD-380 009

**REVISED STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER,2017**

Revised Statement of Standalone Unaudited Financial Results for the Quarter Ended 31st December, 2017							(Rs.in Lakh)
S.No.	Particulars	Three Months ended			Nine Month ended		Year ended
		(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Audited)
		31-12-2017	30-09-2017	31-12-2016	31-12-2017	31-12-2016	31-03-2017
	<b>Income from Operations:</b>						
1	Revenue from Operations	297.14	-	273.86	421.09	698.64	890.29
2	Other Income	0.13	0.45	0.32	0.58	1.93	3.31
3	<b>Total Revenue (1+2)</b>	<b>297.27</b>	<b>0.45</b>	<b>274.18</b>	<b>421.68</b>	<b>700.57</b>	<b>893.60</b>
4	<b>Expenses:</b>						
	(a) Cost of Materials Consumed	237.51	0.27	28.40	241.67	178.05	239.44
	(b) Purchases of Stock-in-Trade	-	-	-	-	-	-
	(c) Changes in Inventories of finished goods, Work-in-Progress and Stock-in-Trade	-	-	-	-	-	-
	(d) Employee benefits Expenses	9.64	10.30	9.63	29.37	25.90	35.52
	(e) Finance Costs	0.49	0.06	1.48	0.71	1.85	2.22
	(f) Depreciation and Amortisation expense	8.19	8.19	6.09	24.53	19.83	24.34
	(g) Other expenses	44.94	23.13	226.44	183.09	472.66	582.94
	(h) Prior Period Expenses	-	-	-	-	-	-
	<b>Total Expenses</b>	<b>300.77</b>	<b>41.95</b>	<b>272.04</b>	<b>479.38</b>	<b>698.28</b>	<b>884.46</b>
5	Profit / (Loss) before exceptional and extraordinary items and tax (3-4)	(3.50)	(41.50)	2.14	(57.70)	2.29	9.14
6	Exceptional items	-	-	-	-	-	-
7	Profit / (Loss) before extraordinary items and tax (5-6)	(3.50)	(41.50)	2.14	(57.70)	2.29	9.14
8	Extraordinary items	-	-	-	-	-	-
9	Profit / (Loss) before tax (7-8)	(3.50)	(41.50)	2.14	(57.70)	2.29	9.14
10	<b>Tax Expenses:</b>						
	(1) Income Tax	-	-	2.82	-	4.12	7.35
	(2) Deferred Tax	(4.06)	(0.21)	(1.21)	(6.33)	(3.65)	(4.87)
	<b>Total Tax</b>	<b>(4.06)</b>	<b>(0.21)</b>	<b>1.61</b>	<b>(6.33)</b>	<b>0.47</b>	<b>2.48</b>
11	Profit / (Loss) for the period from continuing operations (9-10)	0.56	(41.29)	0.53	(51.37)	1.82	6.66
12	Profit / (Loss) for the period from discontinuing (before tax)	-	-	-	-	-	-
13	Tax expense of discontinuing operations	-	-	-	-	-	-
14	Profit / (Loss) for the period from discontinuing (after tax)(12-13)	-	-	-	-	-	-
15	Profit / (Loss) for the period (11+14)	0.56	(41.29)	0.53	(51.37)	1.82	6.66
16	<b>Other comprehensive income</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)	-	-	-	-	-	-
17	<b>Total comprehensive income and other comprehensive income (15+16)</b>	<b>0.56</b>	<b>(41.29)</b>	<b>0.53</b>	<b>(51.37)</b>	<b>1.82</b>	<b>6.66</b>
18	Paid up Equity Share Capital (Face value of Rs. 10 each)	440.56	440.56	440.56	440.56	440.56	440.56
19	<b>Earning per equity share (for continuing operations)</b>						
	a) Basic EPS(Rs.)	0.01	(0.94)	0.01	(1.17)	0.04	0.15
	b) Diluted EPS(Rs.)	0.01	(0.94)	0.01	(1.17)	0.04	0.15
20	<b>Earning per equity share (for discontinued operations)</b>						
	a) Basic EPS(Rs.)	-	-	-	-	-	-
	b) Diluted EPS(Rs.)	-	-	-	-	-	-
21	<b>Earning per equity share (for continuing and discontinued operations)</b>						
	a) Basic EPS(Rs.)	0.01	(0.94)	0.01	(1.17)	0.04	0.15
	b) Diluted EPS(Rs.)	0.01	(0.94)	0.01	(1.17)	0.04	0.15





S.No.	Particulars	Three Months ended			Nine Month ended		Year ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		31-12-2017	30-09-2017	31-12-2016	31-12-2017	31-12-2016	31-03-2017
1	<b>Segment Revenue (Sales and Other operating income)</b>						
	- Construction	40.64	-	273.86	164.60	698.64	890.29
	- Other Goods / Metal related to Construction (Traded)	256.49	-	-	256.49	-	-
	- Other Stock (Traded)	-	-	-	-	-	-
	- Real Estate Developments	-	-	-	-	-	-
	- Others Not Allocated	0.13	0.45	0.32	0.58	1.93	3.31
	<b>Total Segment Revenue</b>	<b>297.27</b>	<b>0.45</b>	<b>274.18</b>	<b>421.68</b>	<b>700.57</b>	<b>893.60</b>
2	<b>Segment Results (Profit from ordinary activities before tax and interest)</b>						
	- Construction	(10.55)	(29.48)	9.38	(37.82)	22.03	17.42
	- Other Goods / Metal related to Construction (Traded)	18.67	-	-	18.67	-	-
	- Other Stock (Traded)	-	-	-	0.00	-	-
	- Real Estate Developments	-	-	-	0.00	-	-
	- Others Not Allocated	(3.08)	(4.22)	0.32	(13.89)	1.93	-
	<b>Total Segment Results</b>	<b>5.04</b>	<b>(33.70)</b>	<b>9.71</b>	<b>(33.04)</b>	<b>23.97</b>	<b>17.42</b>
	Add: Interest Income	0.13	0.45	-	0.58	-	-
	Less: 1) Interest Expenses	(0.49)	(0.06)	(1.48)	(0.71)	(1.85)	2.22
	2) Other unallocated Expenses	(8.19)	(8.19)	(6.09)	(24.53)	(19.83)	24.34
	<b>Total Profit Before Tax from ordinary activities</b>	<b>(3.50)</b>	<b>(41.50)</b>	<b>2.14</b>	<b>(57.70)</b>	<b>2.29</b>	<b>9.14</b>
3	<b>Capital Employed (Segment Assets - Segment Liabilities)</b>						
	- Construction	354.32	352.46	325.58	354.32	325.58	335.03
	- Other Goods / Metal related to Construction (Traded)	23.46	0.00	(3.66)	23.46	(3.66)	-
	- Other Stock (Traded)	0.00	0.00	5.00	0.00	5.00	0.00
	- Real Estate Developments	0.00	0.00	0.00	0.00	0.00	0.00
	- Unallocable corporate assets	137.49	163.30	245.29	137.49	245.29	234.75
	<b>Total Segment Liabilities</b>	<b>515.27</b>	<b>515.76</b>	<b>572.22</b>	<b>515.27</b>	<b>572.22</b>	<b>569.78</b>

Notes :-

- The Company's Operations predominantly comprise of segment - mainly Construction and Trading.
- Previous periods' figures have been regrouped / rearranged, wherever considered necessary.
- The above results have been approved by the Audit Committee and taken on record by the Board of Directors of the Company at it's meeting held on 7th February 2018
- The Company has not received any complaint during the quarter. No complaint is pending.
- The Disclosure is as per Regulation 33 of SEBI (LODR) Regulations, 2015
- These financial results have been in accordance with the Companies (Indian Accounting Standards) Rule, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013.
- The Reconciliation of net profit / loss reported in accordance with Indian GAAP to total comprehensive income in accordance with Ind AS is given below.

Particulars	(Rs. In Lakh)	
	Quarter Ended 31.12.2016 Unaudited	Nine Months Ended 31.12.2016 Unaudited
Net Profit under Previous Indian GAAP	0.53	1.82
Add / (Less) : Adjustments	-	-
<b>Total Income under Ind AS</b>	<b>0.53</b>	<b>1.82</b>

Place : Ahmedabad  
Date : 07th February 2018

For and on behalf of the Board of Directors

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







**Saurabh R Shah & Co.**

Chartered Accountants

302, Wallstreet-1, Nr. Gujarat College Rly. Crossing,  
Opp. Orient Club, Ellisbridge, Ahmedabad - 380 006

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### **Review Report to Purohit Construction Limited**

We have reviewed the accompanying statement of unaudited financial results of **Purohit Construction Limited** for the period ended **31<sup>st</sup> December 2017**. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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 (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contain any material misstatement.

**For, Saurabh R Shah & Co.**

**Chartered Accountants**

**FRN: 127176W**

**Saurabh Shah**

**Partner**

**Membership No.: 117471**



Place: Ahmedabad

Date : 07<sup>th</sup> February 2018