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PUROHIT CONSTRUCTION LIMITED

CIN : L45200GJ1991PLC015878



August 14, 2026

Dy General Manager
BSE Limited
Corporate Relationship Dept
1st Floor, New Trading Ring,
Rotunda Bldg
PJ Towers, Dalal Street, Fort
Mumbai-400 001

Scrip Code:538993

Sub: Outcome of Board Meeting of the Company held Today on the 14th August, 2026

Ref: Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir,

The Board of Directors at their meeting held today on Thursday, 14th August, 2026 has:

- (1) Approved Unaudited Standalone Financial Results of the Company for the first quarter ended on 30th June, 2026 and considered the Limited Review Report issued by statutory Auditor.

A copy of the Un-Audited Financial Result of the Company for the quarter ended on 30th June, 2026 and the Limited Review Report of the Statutory Auditor thereon are enclosed herewith.

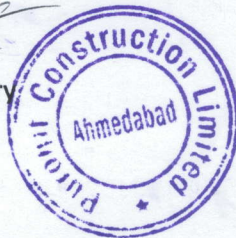
The Board meeting commenced at 02.00 p.m. and concluded at 02.55 p.m.

Kindly take the same on record.

Thanking you,

Yours faithfully,
For Purohit Construction Limited

Nishit Sanani
Company Secretary
Encl.: As above



PS

PUROHIT CONSTRUCTION LIMITED

CIN : L45200GJ1991PLC015878

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

STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30th JUNE, 2026

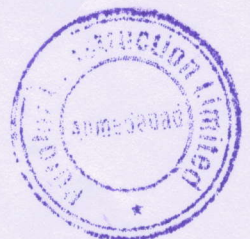
(Rs. In Lakhs except EPS)

S.No.	Particulars	Quarter Ended			
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
		30-06-2026	31-03-2026	30-06-2025	31-03-2026
1	Income From Operations:				
	Revenue From Operations	-	-	-	19.00
	Other Income	-	0.07	-	0.07
	Total Income	-	0.07	-	19.07
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	4.96	6.19	4.95	21.67
	(e) Finance Costs	-	-	-	-
	(f) Depreciation And Amortisation Expense	0.15	0.15	0.15	0.60
	(g) Other Expenses	73.51	3.87	4.71	30.65
	Total Expenses	78.62	10.22	9.81	52.93
3	Profit / (Loss) before exceptional items and tax (1-2)	-78.62	-10.15	-9.81	-33.86
4	Exceptional items	-	-	-	-
5	Profit / (Loss) after exceptional items and before tax (3-4)	-78.62	-10.15	-9.81	-33.86
6	Tax Expenses:				
	(1) Income Tax	-	-	-	-
	(2) Deferred Tax	0.14	0.04	0.16	0.54
	Total Tax	0.14	0.04	0.16	0.54
7	Profit / (Loss) for the period from continuing operations (5-6)	-78.75	-10.19	-9.98	-34.40
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)	-78.75	-10.19	-9.98	-34.40
12	Other Comprehensive Income				
	A. (i) Items that will not be reclassified to profit / (loss)	-	0.84	-	0.84
	(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)	-78.75	-9.35	-9.98	-33.56
14	Paid up Equity Share Capital (Face value of Rs. 10 each)	440.56	440.56	440.56	440.56
15	Earning per Equity Share (for continuing and discontinued operations)				
	a) Basic EPS(Rs.)	-1.79	-0.23	-0.23	-0.78
	b) Diluted EPS(Rs.)	-1.79	-0.23	-0.23	-0.78

STANDALONE BALANCE SHEET AS AT 30th JUNE 2026

(Rs. In Lakhs)

No.	Particular	As at 30-06-2026	As at 31-03-2026
I	ASSETS		
1	Non-current Assets		
	a) Property, Plant and Equipment	9.44	9.59
	b) Financial Assets		
	i. Investments	0.02	0.02
	ii. Loan	0.25	0.31
	iii. Other Financial Assets	5.43	5.43
	c) Deferred Tax Assets (Net)	4.91	5.05
	d) Non-Current Tax (Net)	7.77	7.77

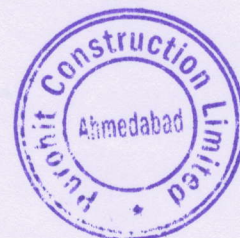


	Total Non-Current Assets	27.82	28.17
2	Current Assets		
	a) Financial Assets		
	i. Trade Receivables	99.33	105.33
	ii. Cash and Cash Equivalents	1.24	1.78
	b) Current Tax Asset (Net)	1.90	1.90
	c) Other Current Assets	25.98	22.82
	Total Current Assets	128.45	131.83
	TOTAL ASSETS	156.27	160.00
II	EQUITY AND LIABILITIES		
	Equity		
	a) Equity Share Capital	440.56	440.56
	b) Other Equity	-378.41	-299.65
	Total Equity	62.15	140.91
	Liabilities		
	Non-Current Liabilities		
	a) Provisions	77.31	7.86
	Total Non-Current Liabilities	77.31	7.86
	Current Liabilities		
	a) Financial Liabilities		
	i. Borrowings	6.25	-
	ii. Trade Payables		
	- Total outstanding dues of micro enterprises and small enterprises	0.41	0.33
	- Total outstanding dues of creditors other than micro enterprises and small enterprises	8.28	8.38
	iii. Other financial liabilities	1.62	1.60
	b) Provisions	0.20	0.20
	c) Other Current Liabilities	0.04	0.72
	Total Current Liabilities	16.80	11.23
	TOTAL EQUITY & LIABILITIES	156.27	160.00

STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30th JUNE 2026

(Rs. in Lakh)

	Particulars	As at 30-06-2026	As at 31-03-2026
1	CASH FROM OPERATING ACTIVITIES		
	PROFIT BEFORE TAX	-78.62	-33.86
	Adjustment For :		
	Depreciation	0.15	0.60
	Provisions	69.45	0.00
	Operating Profit Before Working Capital Changes	-9.01	-33.26
	Adjustment For :		
	(Increase) / Decrease in Trade Receivables	6.00	32.63
	(Increase) / Decrease in Other Assets	-3.10	13.01
	(Increase) / Decrease in Inventories	0.00	0.00
	Increase / (Decrease) in Trade Payables	-0.02	0.47
	Increase / (Decrease) in Other Financial Liabilities	0.02	0.49
	Increase / (Decrease) in Provisions	0.00	1.31
	Increase / (Decrease) in Other Liabilities	-0.68	-1.50
	Cash generated from Operations	-6.79	13.15
	Taxes paid (net of refunds)	0.00	-0.70
	Net Cash Flow from Operating Activities	-6.79	12.45
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	6.25	-15.67
	Net Cash Flow from Financing Activities	6.25	-15.67



Net Increase/(Decrease) in Cash & Cash Equivalent : (A + B + C)	-0.54	-3.22
Cash and Cash Equivalents at the beginning of the year	1.78	5.01
Cash and Cash Equivalents at the end of the year	1.24	1.78
Cash & Cash Equivalents Comprise:		
Cash on Hand	0.54	0.54
Balance with Banks	0.70	1.24
Total	1.24	1.78

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 14.08.2026

The above result for the quarter ended on 30.06.2026 has been prepared in accordance with the Companies (Indian Accounting Standards)

- 2 Rules 2015 (Ind AS), prescribed under section 133 of the Companies Act 2013 and other recognized accounting practices and policies to the extent applicable.

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 ("ITC") and ₹2.08 crore towards penalty, along with applicable interest. Based on internal evaluation and legal advice, the Company had considered that it had a strong case on merits and expected a favourable outcome and, accordingly, no provision was recognised. However, the Company's appeal before the Commissioner (Appeals) was rejected vide order dated June 24, 2026, upholding the disallowance of ITC along with consequential interest and penalty.

- 3 The Company intends to contest the said order before the Goods and Services Tax Appellate Tribunal (GSTAT) on substantive legal and factual grounds and, based on internal evaluation and legal advice, continues to believe that it has a strong case on merits and expects a favourable outcome.

Based on the reassessment of the matter, including the developments in the appellate proceedings and legal advice obtained, the Company continues to believe that it has strong grounds on merits in the proposed appeal. However, considering the adverse order of the Commissioner (Appeals), the Company has recognised a provision of ₹69.45 lakh in the financial results for the period, representing the amount presently assessed by the Company as the best estimate of the liability arising from the matter. The ultimate outcome of the matter is dependent upon the decision of the appellate authorities. The Company will continue to reassess the provision based on developments in the proceedings and other relevant information available in future periods.

- 4 The Limited Review of Unaudited Financial Results for the Quarter ended June 30, 2026 as required in terms of Clause 33 of SEBI (LODR) Regulations, 2015 has been carried out by Statutory Auditors.

- 5 The Company primarily engaged only in the business of real estate development. As the Company operates in a single business geography, the disclosure of such segment-wise information as defined in "IND AS108 - Operating Segments" is not required and accordingly not provided.

- 6 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 : 14-08-2026



For and on behalf of the Board of Directors

Narendra Maganlal Purohit

Narendra Maganlal Purohit

(Chairman & Managing Director)

DIN:00755195



B N P S AND ASSOCIATES LLP

Chartered Accountants

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE STANDALONE UNAUDITED QUARTERLY FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (AS AMENDED).

To,
The Board of Directors,
PUROHIT CONSTRUCTION LIMITED

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of PUROHIT CONSTRUCTION LIMITED (the "Company") for the Quarter ended June 30, 2026 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the Listing Regulations").
2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind As 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express conclusion on these Financial Statements 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 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



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provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as stated in paragraph 3, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Financial Results, prepared in accordance with applicable Indian 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 contains any material misstatement.

5. Emphasis of Matter:

We draw attention to Note 3 to the financial results, which describes the GST demand for the financial year 2017-18, the rejection of the Company's appeal by the Commissioner (Appeals), the Company's proposed appeal before the Goods and Services Tax Appellate Tribunal ("GSTAT"), and the provision recognised in respect of the matter. The ultimate outcome of the matter is dependent upon the decision of the appellate authorities.

Our conclusion is not modified in respect of this matter.

For, **B N P S AND ASSOCIATES LLP**

Chartered Accountants

FRN.: 008127S/S200013

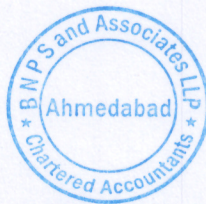


Romit Shethwala

(Partner)

Membership No: 155228

UDIN: 26155228WIYFHN3221



Place: Ahmedabad

Date: 14th August, 2026