

PURBANCHAL PRESTRESSED LTD.

CIN : L26956AS1974PLC001605

Regd. Office : Room No. 5, 1st Floor, H.M. Market, T. R. Phookan Road, Guwahati - 781 001, Assam
Corp. Office : 4, Synagogue Street, Room No. - 405, 4th Floor, Kolkata - 700 001, W.B., India
Branch Office : 5, Gorky Terrace, 2nd Floor, Kolkata - 700 017, Phone : 033 6613 3300, Fax : 033 6613 3303
E-mail : purbp17@gmail.com # Website : www.purbanchal.co.in

November 14, 2019

To,
Metropolitan Stock Exchange of India Limited
Vibgyor Towers, 4th Floor,
Plot No. C 62, G Block,
Opp Tridnet Hotel,
Bandra Kurla Complex, Bandra(E)
Mumbai- 400098

Sub: Outcome of the Board Meeting held on 14th November, 2019

SCRIP CODE: PURBANCHAL

Dear Sir,

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith a copy of Un-audited Financial Results along with statement of Assets & Liabilities for the quarter and half year ended 30th September, 2019.

Further issued the Limited Review Report with an unmodified opinion on the Standalone Unaudited Financial Result of the Company for the quarter and half year ended 30th September, 2019.

Please take note that the meeting of the Board of Directors of the Company commenced at 10.00 A.M. and concluded at 11.00 P.M. on 14.11.2019.

You are requested to kindly take a note of the above.

Thanking you,

For Purbanchal Prestressed Limited



Chanchal Rungta
Director
DIN: 07590027

S.MANDAL & CO.

CHARTERED ACCOUNTANTS

29D, SEVEN TANKS LANE,
DUM DUM JN. KOLKATA – 700 030
Phone : 2556-6768, 2546-3269
Fax : (033) 2546-3269
E Mail:s_mondal_co@yahoo.co.in

Independent Auditor's Limited Review Report on Review of the Quarter and Half-Year ended Unaudited Standalone Financial Results of the Company

To
The Board of Directors
Purbanchal Prestressed Ltd.
4, Synagogue Street,
4TH Floor, Room No. 405,
Kolkata-700001

- 1) We have reviewed the accompanying statement of unaudited financial results of **Purbanchal Prestressed Ltd.** for the quarter and half year ended 30th September, 2019 (the "Statement") attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
- 2) We conducted our Limited review of the Statement in accordance with the Standard on Review Engagement (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 inquire 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.
- 3) Based on our Limited review conducted as above, nothing has come to our attention, **except the point stated in para (4)**, that cause 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 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.
- 4) The Company has not adopted Indian Accounting Standard ('Ind-AS') notified u/s 133 of the companies act-2013 (the Act) read with the Companies (Indian Accounting Standard) Rules, 2015 from 1st April 2019 .The accompanying Financial statements submitted by the company for our review have been prepared following the principles followed earlier.

Date: 14.11.2019

Place: Kolkata

UDIN : 19050190AAAA B51300



For S.MANDAL & CO.
Chartered Accountants
Firm Registration No: 314188E

(H.C. Dey)
Partner

Membership No.: FCA050190

Part I

Unaudited Financial Results for the Quarter and Half Year ended 30th September, 2019

₹ in Lakhs

Particulars	3 months ended 30.09.2019	Corresponding 3 months ended 30.09.2018	Preeceding 3 months ended 30.06.2019	Half-Year ended 30.09.2019	Half-Year ended 30.09.2018	Year ended 31.3.2019
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Revenue from operations	0.00	16.27	0.00	0.00	169.09	4.41
2. Other Income	0.00	0.15	0.22	0.22	0.15	0.00
3. Total Revenue	0.00	16.42	0.22	0.22	169.24	4.41
4. Expenses						
a) Purchases of stock-in-trade	0.00	7.67	0.00	0.00	41.96	0
b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00	78.11
c) Employee benefits expense	3.35	3.10	3.50	6.85	6.51	5.52
d) Other Expenses	0.85	2.660	8.27	9.118	4.770	4.22
e) Finance cost	1.87	40.08	0.00	1.87	40.08	28.74
Total Expenses	6.06	53.510	11.77	17.83	93.32	116.59
5. Profit / (Loss) from ordinary activities before tax (3-4)	-6.06	-37.09	-11.55	-17.61	75.92	-112.18
6. Tax expense						
a) Current tax	0.00	0	0	0	34.92	0
b) Deferred tax	0.00	0	0	0	0	0
9. Net profit / (loss) for the period after tax (5-6)	-6.06	-37.09	-11.55	-17.61	41.00	-112.18
10. Paid-up equity share capital	3,996.85	3996.85	3996.85	3996.85	3996.85	3996.85
12. Reserves excluding Revaluation Reserves	-575.05	-521.3	-568.99	-575.05	-521.3	-552.54
14. Earning per share (Basic and Diluted)	-0.02	0.16	-0.03	-0.04	0.21	-0.28

Unaudited Statement of Assets and Liabilities as at September 30, 2019

	As at 30.9.2019 Unaudited	As at 31.03.2019 Audited
ASSETS		
1. Non Current Assets		
a. Non- Current Investments	317.66	317.66
b. Long Term Loans and Advances	6,160.54	6,064.56
2. Current Assets		
a. Inventories	1,135.79	1,135.79
b. Trade Receivables	0.00	0.00
(c) Cash and cash equivalents	0.28	1.40
(d) Short Term loans and advances	432.84	88.24
Total Assets	8,047.11	7,607.64
EQUITY AND LIABILITIES		
Equity		
a. Share Capital	3,996.90	3,996.85
b. Reserves and Surplus	-570.30	-557.43
Liabilities		
1. Non Current Liabilities		
a. Long Term Borrowings	2,153.73	1,787.41
b. Other Long Term Liabilities	1,548.75	1,548.75
c. Long Term Provisions	31.74	31.35
2. Current Liabilities		
a. Trade payables	11.36	13.54
b. Other current liabilities	863.57	774.01
c. Short Term Provisions	11.37	13.15
Total Equity and Liabilities	8,047.11	7,607.64

- The above statement has been reviewed by the audit committee and approved by the board of Directors of the company at their meeting held on November 14, 2019. The statutory auditors have carried out a limited review of the above financial results.
- Segment wise reporting as defined in Accounting Standard (AS 17) is not applicable, since the entire operation of the Company relates to one segment.
- Indian Accounting Standard (IND-AS) which is applicable to the company from the current year have not been followed so far. Accordingly the above statements have been prepared following the principles followed earlier.
- Figures for the previous periods/year have been regrouped/re classified, wherever necessary.

Place: Kolkata
Date: November 14, 2019

By Order of the Board
Chanchal Rungta
CHANCHAL RUNGTA
Director (DIN 07590027)



PURBANCHAL PRESTRESSED LIMITED
CIN : L26956AS1974PLC001605
Corp.Office : 4, Synagogue Street, Room No.405, 4th Floor, Kolkata-700001

UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER 2019

₹ in Lakhs

Particulars	For the half year ended 30th September 2019		For the half year ended 30th September 2018		For the year ended 31st March, 2019	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A. Cash flow from operating activities						
Net Profit / (Loss) before extraordinary items and tax		(17.61)		75.92		6.52
<u>Adjustments for:</u>						
Provision against Standard Assets		-		-		2.79
Operating profit / (loss) before working capital changes		(17.61)		75.92		9.31
<u>Changes in working capital:</u>						
<u>Adjustments for (increase) / decrease in operating assets:</u>						
Inventories		-		-		78.11
Short term loans & Advances		(344.60)		(14.54)		(13.45)
Trade Receivables		-		-		-
<u>Adjustments for increase / (decrease) in operating liabilities:</u>						
Trade payables		(2.18)		(0.10)		5.51
Other current liabilities		89.55		(599.68)		(16.34)
Provisions		(1.39)		34.92		1.65
Net Cash from Operating activities		(276.23)		(503.48)		64.79
Income Tax		-		34.92		1.65
Taxation for earlier years		(4.77)		(0.04)		-
Net Cash from/(used in) operating activities activities		(271.46)		(538.36)		63.14
B. Cash Flow from Investment activities						
Purchase of Investment		-		-		4.88
Net Cash (used in) Investing activities		-		-		4.88
C. Net Cash from financing activities						
(Increase)/decrease in Long Term Loans & Advances		(95.98)		(122.75)		(124.70)
Long Term Borrowings		366.32		665.77		57.85
Net Cash (used in) financing activities		270.34		543.02		(66.85)
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		(1.12)		4.66		1.17
Cash and cash equivalents at the beginning of the year		1.40		0.23		0.23
Cash and cash equivalents at the end of the year		0.28		4.89		1.40

For and on behalf of the Board of Directors

Place : Kolkata
Date : 14th November 2019

Chanchal Rungta

Chanchal Rungta
Director
DIN : 07590027