

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

Date: 27th July, 2020

To
The Metropolitan Stock Exchange of India Ltd. (MSEI)
Vibgyor Towers, 4th Floor,
Plot No C 62. G-Block,
Opp. Trident Hotel,
BandraKurla Complex,
Bandra (E), Mumbai-400098, India.

SCRIP CODE: PURBANCHAL

Sub: Audited Results for the Financial Year Ended 31st March, 2020

Dear Madam/ Sir,

This is to inform you that pursuant to Regulation 30 and 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, the Board of Directors of the Company at its Meeting held on today i.e., Monday, the 27th of July, 2020 have approved and taken on record the Audited Financial Results for the 4th Quarter and year ended 31st March, 2020.

Attached herewith following pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015:

1. Audited Financial Results for the 4th Quarter ended and year ended 31st March, 2020 along with the Statement of Assets and Liabilities at the half year ended 31st March, 2020.
2. The Auditors' Report on Financial Result and
3. Declaration on unmodified opinion of Auditor on Financial Results.

The meeting of the Board of Directors commenced from 2.00 P.M. and concluded at 2:30 P.M.

This is for your information and for the information of members of your exchange.
Kindly notify the same on record and acknowledge the receipt.

Thanking you.
Yours faithfully,

For Purbanchal Prestressed Limited



Champa Lal Pareek
Director
DIN: 00030815

S. MANDAL & CO.
CHARTERED ACCOUNTANTS

29D , SEVEN TANKS LANE
DUM DUM JN.
KOLKATA -700 030
Phone : 2556-6768
2546-3269
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Auditors Report on Quarterly Financial Results and Year to Date Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulation, 2015

To
The Board of Directors
PURBANCHAL PRESTRESSED LTD
4, SYNAGOGUE STREET, ROOM NO: 405, 4TH FLOOR
KOLKATA 700001

We have audited the quarterly financial results of **PURBANCHAL PRESTRESSED LTD** (the "company") for the quarter ended 31st March 2020 and the year to date results for the period 01 April 2019 to 31st March 2020 attached herewith being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for interim Financial Reporting (AS 25/Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.



In our opinion and to the best of our information and according to the explanations given to us these financial results as well as the year to date results:

- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015 in this regard ; and
- (ii) give a true and fair view of Profit and Loss A/c other financial information for the quarter ended 31st March 2020 as well as the year to date results for the period from 1st April 2019 to 31st March 2020.

For **S. Mandal & Co.**
Chartered Accountants
FRN :- 314188E



H.C. Dey
Partner
M.No : 050190

Date : 27th day of July 2020

UDIN: 20050190AAAAAP7105



STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2020

(Rupees in lakhs except EPS data)

S.NO.	PARTICULARS	STANDALONE FINANCIAL RESULTS				
		Quarter Ended			Year Ended	
		31-03-2020	31-12-2019	31-03-2019	31-03-2020	31-03-2019
		Audited	Audited	Audited	Audited	Audited
1	Revenue from Operations	15.34	27.34	4.41	42.68	175.88
2	Other Income	-	0.03	-	3.02	0.22
3	Total Revenue (1+2)	15.34	27.37	4.41	45.71	176.10
4	Expenses					
	(a) Purchase of stock	-	-	-	-	33.57
	(b) Change in Inventories of finished goods, work in progress and stock in trade	-	0.93	78.11	0.93	78.10
	(c) Employee benefits expenses	7.05	4.31	5.52	18.20	18.07
	(d) Administrative and other expenses	1.25	0.11	1.43	10.60	4.55
	(e) Finance Costs	16.80	1.89	28.74	20.56	32.51
	(f) Impairment on Financial Instruments (Net)	1.99	-	2.79	1.99	2.79
	Total Expenses	27.09	7.24	116.59	52.28	169.58
5	Profit before exceptional items and tax (3-4)	(11.75)	20.13	(112.18)	(6.57)	6.52
6	Exceptional Items	-	-	-	-	-
7	Profit before tax (5-6)	(11.75)	20.13	(112.18)	(6.57)	6.52
8	Tax Expenses					
	- Current tax	-	-	-	-	1.65
	- Deferred tax	-	-	-	-	-
	- Income tax for earlier years	-	-	-	-	-
9	Profit After Tax (7-8)	(11.75)	20.13	(112.18)	(6.57)	4.87
10	Other Comprehensive Income/(Expense)					
	A)(i) Items that will not be reclassified to Statement of Profit & Loss	-	-	-	0.03	-
	(ii) Income tax relating to items that will not be reclassified to Statement of Profit & Loss	-	-	-	-	-
	B)(i) Items that will be reclassified to Statement of Profit & Loss	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to Statement of Profit & Loss	-	-	-	-	-
11	Total Other Comprehensive Income for the period (net of tax)	-	-	-	0.03	-
12	Total Comprehensive Income/(Expense) for the period (9+11)	(11.75)	20.13	(112.18)	(6.53)	4.87
13	Paid up equity share capital	3,996.85	3,996.85	3,996.85	3,996.85	3,996.85
14	Earnings Per equity share of Rs.10/- each Basic and Diluted (not annualised in Rs.)	(0.03)	0.05	(0.28)	(0.02)	0.01

- Notes:
- The above audited financial results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the Company at their respective meetings held on 27/07/2020.
 - The Company has adopted Indian Accounting Standard ('Ind AS') notified under Section 133 of the Companies Act 2013 ('the Act') read with the Companies (Indian Accounting Standard), Rules 2015 from 1st April 2019, and the effective date of such transition is 1st April 2018. Such transition has been carried out from the erstwhile Accounting Standards notified under the Act, read with relevant rules issued thereunder and guidelines issued by the Reserve Bank of India (collectively referred to as 'the Previous GAAP'). The figures have been presented in accordance with the format prescribed for financial statements for a Non-Banking Finance Company (NBFC) whose financial statements are drawn up in compliance of the Companies (Indian Accounting Standards) Rules, 2015, in Division III of Notification No. GSR 1022 (E) dated 11th October, 2018, issued by the Ministry of Corporate Affairs, Government of India.



3) Figures for the quarter ended 31st March, 2020 and 31st March, 2019 are the balancing figures between audited figures in respect of full financial year and the published year to date figures up to the third quarter of the relevant financial year.

4) Reconciliation of results between previous GAAP and Ind AS is as follows:

Particulars	(Rs in Lacs)	
	Quarter ended 31.03.2019 (Audited)	Year ended 31.03.2019 (Audited)
Net profit after tax as per Previous GAAP	-112.18	4.87
Adjustments:		
Gain on sale of investments in equity shares reclassified to Other Comprehensive Income (Net of Current Tax)		
Deferred tax impact on Ind AS adjustments (including MAT adjustments)		
Net profit after tax as per Ind AS	(112.18)	4.87
Other Comprehensive Income, net of tax	-	-
Total Comprehensive Income as per Ind AS	-112.18	4.87

5) Reconciliation of equity between previous GAAP and Ind AS is as follows:

Particulars	(Rs in Lacs)	
	Quarter ended 31.03.2019 (Audited)	
Equity as reported under Previous GAAP	3,439.41	
Adjustments:		
Gain on sale of investments in equity shares reclassified to Other Comprehensive Income (Net of Current Tax)	-	
Deferred tax impact on Ind AS adjustments (including MAT adjustments)	-	
Equity as per Ind AS	3,439.41	

6) The business of the Company falls within a single primary segment viz., financing, and hence, the disclosure requirement of Ind AS 108 -

'Operating Segments' is not applicable.

7) Figures pertaining to the previous period have been rearranged / regrouped, wherever considered necessary, to make them comparable with

those of the current period.

For and on behalf of the Board of Directors

Chanchal Rungta

Chanchal Rungta
Director
07590027

UDIN: 20050190AAAAP7105
Place of Signature: Kolkata
Date: 27/07/2020



PURBANCHAL PRESTRESSED LIMITED

Statement of Assets and Liabilities

(Figures in lacs.)

Sr. No.	Particulars	As at 31st March, 2020 (Audited)	As at 31st March, 2019 (Audited)
A	EQUITY AND LIABILITIES		
(1)	Shareholder's Funds		
	(a) Share Capital	3,996.85	3,996.85
	(b) Reserves and Surplus	(564.24)	(557.44)
		3,432.61	3,439.41
(2)	Non - Current Liabilities		
	(a) Long Term Borrowngs	2,243.96	1,787.41
	(b) Other Long Term Liabilities	1,548.75	1,548.75
	(c) Long-Term Provisions	-	-
		3,792.71	3,336.16
(3)	Current Liabilities		
	(a) Trade Payables	15.49	13.55
	(b) Other Current Liabilities	784.58	774.01
	(c) Short-Term Provisions	11.50	13.15
		811.57	800.71
	TOTAL EQUITY AND LIABILITIES	8,036.89	7,576.28
B	ASSETS		
(1)	Non-Current Assets		
	(a) Non-Current Investments	317.54	317.65
	(b) Long Term Loans and Advances	6,527.70	6,033.20
		6,845.24	6,350.85
(2)	Current Assets		
	(a) Inventories	1,134.85	1,135.79
	(b) Cash and Bank Balances	0.98	1.40
	(c) Short - Term Loans and Advances	55.82	88.24
		1,191.65	1,225.43
	TOTAL ASSETS	8,036.89	7,576.28

For PURBANCHAL PRESTRESSED LIMITED



Champa Lal Pareek
Director
DIN:00030815

Place: Kolkata

Date: 27/02/2020

PURBANCHAL PRESTRESSED LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED AS ON 31ST MARCH '2020

(Rs.in Lakhs)

Particulars	For the year ended		For the year ended	
	Rs.	Rs.	Rs.	Rs.
A. Cash flow from operating activities				
Net Profit / (Loss) before extraordinary items and tax		(6.57)		6.52
<u>Adjustments for:</u>				
Provisions Against Standard Assets		1.99		2.79
Operating profit / (loss) before working capital changes		(4.58)		9.31
<u>Changes in working capital:</u>				
<u>Adjustments for (increase) / decrease in operating assets:</u>				
Inventories	0.93		78.11	
Short-term loans and advances	32.42		(13.45)	
<u>Adjustments for increase / (decrease) in operating liabilities:</u>				
Trade payables	1.95		5.51	
Other current liabilities	10.57		(16.34)	
Short-term provisions	(1.65)		1.65	
Cash from Operating activities		44.22		56.48
Income Tax		39.63		64.79
Adjustment for earlier year	-		1.65	
Taxation for earlier years	-		-	
Net Cash from/ (used) in Operating Activities	0.27	0.27	-	1.65
Cash Flow from Investment activities		39.37		63.14
Purchase of Investment		0.15		4.88
Net Cash (used in) Investing activities		0.15		4.88
Net Cash from financing activities				
(Increase)/decrease in Long term Loans & Advances given		(496.49)		(124.70)
Long Term Borrowings		456.55		57.85
Net Cash (used in) financing activities		(39.94)		(66.85)
Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)		(0.42)		1.16
Cash and cash equivalents at the beginning of the year		1.40		0.23
Cash and cash equivalents at the end of the year		0.98		1.40

For and on behalf of the Board of Directors

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Champa Lal Pareek
Director
00030815

Date: 27/04/2020
Place : KOLKATA