

# 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](mailto:purbp17@gmail.com) # Website : [www.purbanchal.co.in](http://www.purbanchal.co.in)

November 11, 2020

To,  
Metropolitan Stock Exchange of India Limited  
Vibgyor Towers, 4<sup>th</sup> 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 11<sup>th</sup> November, 2020**  
**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 30<sup>th</sup> September, 2020.

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 30<sup>th</sup> September, 2020.

Please take note that the meeting of the Board of Directors of the Company commenced at 12.30 P.M. and concluded at 1.00 P.M. on 11.11.2020.

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

Thanking you,

**For Purbanchal Prestressed Limited**



**Chanchal Rungta**  
**Director**  
**DIN: 07590027**

**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS**

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

1. We have reviewed the accompanying Statement of Unaudited financial results of **PURBANCHAL PRESTRESSED LTD** (the "company") for the quarter ended 30th September 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.

2. 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 review 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.

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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as stated in Paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting



Standard and other accounting principles generally accepted in India , has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclose , or that it contains any material misstatement.

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



H .C .Dey  
Partner  
M.No : 050190

Date : 11th day of Nov. 2020

UDIN: 20050190AAAADQ3514



Part I

Unaudited Financial Results for the Quarter and Half Year ended 30th September, 2020

Particulars	Quarter Ended			Half-Year		₹ in Lakhs Previous Year ended 31.03.2020
	3 months ended 30.09.2020	Corresponding 3 months ended 30.09.2019	Preeceding 3 months ended 30.06.2020	Half-Year ended 30.09.2020	Corrosponding 6 month ended 30.09.2019	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Revenue from operations	-	-	-	-	-	42.68
2. Other Income	-	-	-	-	0.22	3.02
3. Total Revenue	-	-	-	-	0.22	45.71
4. Expenses						
a) Purchases of stock-in-trade	-	-	-	-	-	0.0
b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	0.93
c) Employee benefits expense	3.66	3.35	3.54	7.20	6.85	18.20
d) Other Expenses	1.65	0.85	0.06	1.710	9.12	10.60
e) Finance cost	-	1.87	-	-	1.87	20.56
f) Impairment on Financial Instruments (Net)	-	-	-	-	-	1.99
Total Expenses	5.31	6.06	3.60	8.91	17.83	52.28
5. Profit / (Loss) from ordinary activities before tax (3-4)	(5.31)	(6.06)	(3.60)	(8.91)	(17.61)	(6.57)
6. Tax expense						
a) Current Tax	-	-	-	-	-	-
b) Deferred Tax	-	-	-	-	-	-
c) Income Tax for Earlier Year	-	-	-	-	-	-
7. Net profit / (loss) for the period after tax (5-6)	(5.31)	(6.06)	(3.60)	(8.91)	(17.61)	(6.57)
8. Other Comprehensive Income (net of tax)						
A(i) Items that will not be reclassified to Statement of Profit & Loss	(4.52)	-	-	(4.52)	-	0.03
(ii) Income tax relating to items that will not be reclassified to Statement of Profit & Loss	1.18	-	-	1.18	-	-
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	-	-	-	-	-	-
Total Other Comprehensive Income for the period (net of tax)	(3.34)	-	-	(3.34)	-	0.03
Total Comprehensive Income for the period (7+8)	(8.65)	(6.06)	(3.60)	(12.25)	(17.61)	(6.53)
10. Paid-up equity share capital	3,996.85	3,996.85	3,996.85	3,996.85	3,996.85	3,996.85
Earnings Per equity share of Rs.10/- each Basic and Diluted (not annualised in Rs.)	(0.02)	(0.02)	(0.01)	(0.031)	(0.04)	(0.02)

Unaudited Statement of Assets and Liabilities as at September 30, 2020

	As at 30.9.2020 Unaudited	As at 31.03.2020 Audited
<b>ASSETS</b>		
1. Non Current Assets		
a Non- Current Investments	341.23	317.53
b Long Term Loans and Advances	6,446.72	6527.70
2. Current Assets		
a Inventories	1,134.86	1134.86
b Trade Receivables	0.00	0.00
c Cash and cash equivalents	1.26	0.98
d Short Term loans and advances	60.48	55.82
Total Assets	7,984.55	8036.89
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
a Share Capital	3,996.85	3996.85
b Reserves and Surplus	(576.49)	(564.24)
<b>Liabilities</b>		
1. Non Current Liabilities		
a Long Term Borrowings	2,202.16	2243.96
b Long Term Provisions	0.00	0.00
2. Current Liabilities		
a Trade payables	18.51	15.49
b Other current liabilities	2,332.01	2333.33
c Short Term Provisions	11.50	11.50
Total Equity and Liabilities	7,984.55	8036.89

- 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 11th November, 2020
- In compliance with Regulation 33 of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015, a limited review of unaudited consolidated financial results for the quarter ended June 30, 2020 has been carried out by the statutory auditors and have issued unqualified review conclusion thereon
- These financial results have been prepared in accordance with Indian Accounting Standards (Ind-AS) as prepared under section 133 of Companies Act 2013 read with Rule 3 of the Companies Act (Indian Accounting Standards) Rules 2015 and relevant amendment thereafter
- The statement includes the results for the quarter ended March 31, 2020 being the balancing figure of the audited figures in respect of full financial year and the published year to date figures up to the third quarter of the previous financial year, which were subjected to "Limited Review"
- The COVID-19 pandemic has been rapidly spreading throughout the world, including India. Governments around the world have been taking significant measures to curb the spread of the virus including imposing mandatory lockdowns and restriction in activities including travel consequently, the scale of operations has reduced significantly. As a result of the lockdown the likely revenue from mid of March '20 and onwards has been impacted. Management believes that it has taken into account the possible impacts of known events arising from COVID-19 pandemic in the preparation of the financial results including but not limited to its assessment of Company's liquidity and going concern and various estimates in relation to the financial results captions up to the date of adoption of Statement by the Board of Directors. Its impact on the financial results may differ from the estimated as at the date of approval of these financial results.

S. MANDAL & CO.  
KOLKATA  
11.11.2020  
Chartered Accountants

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

(Rs in Lacs)


Particulars	Quarter ended	Year ended
	30.09.2020	31.03.2020
	(unAudited)	(Audited)
Net profit after tax as per Previous GAAP	(5.31)	(6.57)
Adjustments:		
Fair valuation of investments in mutual fund	-	-
Gain on sale of investments in equity shares reclassified to Other Comprehensive Income (Net of	-	-
Loss on sale of investments in mutual funds	-	-
Others	-	-
Deferred tax impact on Ind AS adjustments (including MAT adjustments)	-	-
Net profit after tax as per Ind AS	(5.31)	(6.57)
Other Comprehensive Income, net of tax	(3.34)	0.03
Total Comprehensive Income as per Ind AS	(8.65)	(6.54)

7) 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.

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

Place of Signature : Kolkata  
Date: 11th November, 2020

For and on behalf of the Board of Directors

  
Director



**PURBANCHAL PRESTRESSED LIMITED**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED AS ON SEPTEMBER 30, 2020**

Particulars	For the half year ended September 30, 2020	
	Rs.	Rs.
<b>A. Cash flow from operating activities</b>		
Net Profit / (Loss) before extraordinary items and tax		(12.25)
<i>Adjustments for:</i>		
Provision Against Standard Assets		
Operating profit / (loss) before working capital changes		(12.25)
<i>Changes in working capital:</i>		
<i>Adjustments for (increase) / decrease in operating assets:</i>		
Inventories	-	
Trade Receivables	-	
Short-term Loans and Advances	(4.66)	
<i>Adjustments for increase / (decrease) in operating liabilities:</i>		
Trade payables	3.02	
Other current liabilities	(1.32)	
Provisions	-	(2.96)
<b>Cash from Operating activities</b>		<b>(15.21)</b>
Income Tax	-	
Taxation for earlier years	-	
<b>Net Cash from/(used in) operating activities activities</b>		<b>(15.21)</b>
<b>Cash Flow from Investment activities</b>		
(Purchase)/Sale of Investment		(23.70)
<b>Net Cash (used in) Investing activities</b>		<b>(23.70)</b>
<b>Net Cash from financing activities</b>		
(Increase)/decrease in Long Term Loans & Advances given		80.98
Proceeds from long-term borrowings		(41.80)
<b>Net Cash (used in) financing activities</b>		<b>39.18</b>
<b>Net increase / (decrease) in Cash and cash equivalents (A+B+C)</b>		<b>0.27</b>
Cash and cash equivalents at the beginning of the year		0.98
<b>Cash and cash equivalents at the end of the year</b>		<b>1.25</b>

For and on behalf of the Board of Directors

*Chanchal Rungta*

CHANCHAL RUNGTA  
DIRECTOR

DIN 07590027

Place : Kolkata

Dated: 11.11.2020