

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, 2022

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

Sub: Outcome of the Board Meeting held on 14th November, 2022
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 and Cash flow statement for the quarter and half year ended 30th September, 2022.

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, 2022.

Please take note that the meeting of the Board of Directors of the Company commenced at 11.00 A.M. and concluded at 12.00 P.M. on 14.11.2022.

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

Thanking you,

For Purbanchal Prestressed Limited

PURBANCHAL PRESTRESSED LTD.


Chand Ratan Modi

Director

Director

DIN: 003436385

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

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

1. We have reviewed the accompanying statement of unaudited quarterly financial results of PURBANCHAL PRESTRESSED LTD(the "company") for the quarter ended 30th Sep,2022 being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations an Disclosure Requirements) Regulations, 2015 , as amended .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 the statement based on review .
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting (Ind AS-34) prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and the Circular, which is the responsibility of the Company's management and approved by the Board of Directors. Our responsibility is to express a conclusion on the Statement 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. A review of financial information consists of making inquiries, primarily of persons 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 the Standards on Auditing specified under section 143(10) of the Act, 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. we have not perform an audit and, accordingly, we do not express an audit opinion.



4. Based on our review conducted and procedures performed as stated in paragraph 3 above and nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable Indian Accounting Standard (IndAS), prescribed under Section 133 of the Companies Act, and other recognized accounting practices and policies thereon generally accepted in India, has disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed or it contains any material misstatement .

5. The Unaudited financial results of the company include a net loss after tax of Rs16.02 lacs and other comprehensive income (net of tax) showing net profit of Rs 14.10(in lacs) for the quarter ended 30th Sep , 2022 as considered in the unaudited financial results .

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



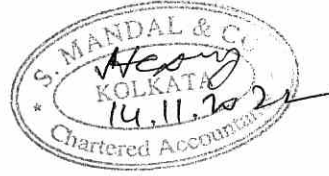
H . C . Dey

Partner

M.No : 050190

Date:14thNovember'2022

UDIN : 22050190BCZWM17006




PURBANCHAL PRESTRESSED LIMITED
CIN L26956AS1974PLC001605

Part I

Unaudited Financial Results for the Quarter and Half Year ended 30th September, 2022

₹ in Lakhs

S.N.	Particulars	3 months ended 30.09.2022	Corresponding 3 months ended 30.09.2021	Preceding 3 months ended 30.06.2022	Half-Year ended 30.09.2022	Corresponding Half-Year ended 30.09.2021	Year ended 31.3.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from operations	23.20	-	83.97	107	-	1.80
2	Other Income		0.10	-	-	0.10	229.98
3	Total Revenue (1+2)	23.20	0.10	83.97	107.17	0.10	231.78
4	Expenses						
	a) Purchases of stock-in-trade	-	-	-	-	-	-
	b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
	c) Employee benefits expense	2.82	3.06	2.68	5.50	6.72	12.00
	e) Administrative & Other Expenses	36.40	4.63	2.94	39.34	4.73	6.78
	f) Finance cost	-	-	-	-	-	78.11
	g) Impairment on Financial Instruments (Net)	-	-	-	-	-	2,473.25
	Total Expenses	39.22	7.69	5.62	44.84	11.45	2,570.14
5	Profit / (Loss) from ordinary activities before tax (3-4)	(16.02)	(7.59)	78.35	62.33	(11.35)	(2,338.35)
6	Tax Expenses						
	a) Current tax	-	-	-	-	-	-
	b) Deferred tax	-	-	-	-	-	-
	c) Income Tax For Earlier Year	-	-	-	-	-	-
7	Profit after Tax (5-7)	(16.02)	(7.59)	78.35	62.33	(11.35)	(2,338.35)
	Other Comprehensive Income (Net of Tax)						
	A)(i) Items that will not be reclassified to Statement of Profit & Loss	19.06	(0.58)	(10.17)	8.89	37.57	35.90
	(ii) Income tax relating to items that will not be reclassified to Statement of Profit & Loss	(4.96)	0.15	2.64	(2.31)	(9.77)	(9.33)
	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)	14.10	(0.43)	(7.53)	6.58	27.80	26.57
	Total Comprehensive Income/(Expense) for the period (6+7)	(1.92)	(8.02)	70.82	68.91	16.45	(2,311.78)
8	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.)	(0.040)	(0.019)	0.196	0.156	(0.028)	(5.850)

Notes to financial Results:	
1)	The above unaudited 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 14th November, 2022
2)	The Statutory Auditors of the Company have carried out a limited review of the Standalone financial results for the quarter ended Sep 30, 2022
3)	These Financial results have been prepared in accordance with the requirements of 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 as amended
4)	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
5)	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	
UDIN: 22050190BCZWMI7006	
Place of Signature : Kolkata	Chand Ratan Modi
Date: 14th November'2022	DIN: '00343685



PURBANCHAL PRESTRESSED LIMITED

CIN L26956AS1974PLC001605

Unaudited Statement of Assets and Liabilities as at September 30, 2022

	As at 30.9.2022 Unaudited	As at 31.03.2022 Audited
ASSETS		
1. Non Current Assets		
a. Non- Current Investments	332.77	332.77
b. Long Term Loans and Advances	2,528.70	2,686.11
2. Current Assets		
a. Inventories	1,134.85	1,134.85
b. Trade Receivables	0.00	0.00
(c) Cash and cash equivalents	56.00	1.70
(d) Short Term loans and advances	264.38	106.39
Total Assets	4,316.70	4,261.82
EQUITY AND LIABILITIES		
Equity		
a. Share Capital	3,996.85	3,996.85
b. Reserves and Surplus	(2,847.69)	(2,910.02)
Liabilities		
1. Non Current Liabilities		
a. Long Term Borrowings	2,596.63	2,429.64
b. Othe Long Term Liabilities	245.90	419.67
2. Current Liabilities		
a. Trade payables	14.47	15.15
b. Other current liabilities	299.04	299.03
c. Short Term Provisions	11.50	11.50
Total Equity and Liabilities	4,316.70	4,261.82

By Order of the Board**Chand Ratan Modi**
Director (DIN '00343685)

Place: Kolkata

Date: 14th November 2022

PURBANCHAL PRESTRESSED LIMITED
CIN L26956AS1974PLC001605
CASH FLOW STATEMENT FOR THE HALF-YEAR ENDED AS ON 30th SEPTEMBER 2022

Particulars	For the Half Year Ended as on 30th September 2022	
	Rs.	Rs.
A. Cash flow from operating activities		
Net Profit / (Loss) before extraordinary items and tax		62.33
<u>Adjustments for:</u>		
Provision against Standard Assets		-
Operating profit / (loss) before working capital changes		62.33
<u>Changes in working capital:</u>		
<u>Adjustments for (increase) / decrease in operating assets:</u>		
Inventories	-	
Short term loans & Advances	(157.99)	
Trade Receivables	-	
<u>Adjustments for increase / (decrease) in operating liabilities:</u>		
Trade payables	(0.68)	
Other current liabilities	0.01	
Provisions	-	(158.66)
Net Cash from Operating activities		(96.33)
Income Tax	-	
Taxation for earlier years	-	
Net Cash from/(used in) operating activities activities		(96.33)
B. Cash Flow from Investment activities		
Purchase of Investment		-
Net Cash (used in) Investing activities		-
C. Net Cash from financing activities		
(Increase)/decrease in Long Term Loans & Advances		157.41
Long Term Borrowings		(6.78)
Net Cash (used in) financing activities		150.63
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		54.30
Cash and cash equivalents at the beginning of the year		1.70
Cash and cash equivalents at the end of the year		56.00

For and on behalf of the Board of
Directors



Chand Ratan Modi
Director (DIN '00343685)

Place: Kolkata
Date: 14th November 2022