

PURBANCHAL PRESTRESSED LTD.

CIN : L68200WB1974PLC272700

Regd. Office : 5, Gorky Terrace, 2nd Floor, Shakespeare Sarani, Kolkata - 700017, West Bengal, India
Corp. Office : 4, Synagogue Street, Room No. 405, 4th Floor, Kolkata - 700 001, W.B., India
Phone : 033 8613 3300 | Email : purbp17@gmail.com | Website : www.purbanchal.co.in

November 12th, 2024

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

Sub: Outcome of the Board Meeting held on 12th November, 2024
SCRIP CODE/ SYMBOL: PURBANCHAL

Dear Sir,

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith a copy of the Un-audited Standalone Financial Results along with Statement of Assets & Liabilities and Cash flow statement for the quarter and half year ended 30th September, 2024.


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, 2024.

Please take note that the meeting of the Board of Directors of the Company commenced at 02:30 P.M. and concluded at 03:15 pm on 12.11.2024.

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

Thanking you,

For Purbanchal Prestressed Ltd.
PURBANCHAL PRESTRESSED LTD.



Chand Ratan Modi
Director
DIN: 00343685

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 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

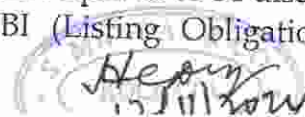
PURBANCHAL PRESTRESSED LTD

5 GORKY TERRACE, 2ND FLOOR

KOLKATA 700017

WEST BENGAL

1. We have reviewed the accompanying statement of unaudited quarterly financial results of PURBANCHAL PRESTRESSED LTD (the "company") for the quarter ended 30th Sep, 2024 being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and 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 (Ind AS), prescribed under Section 133 of the Companies Act, and other recognized accounting practices and policies thereon generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and


15/11/2024

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 Rs.6.64 lacs and other comprehensive expense (net of tax) showing net loss of Rs. 0.45 lacs for the quarter ended 30th Sep, 2024 as considered in the unaudited financial results.

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



H.C. Dey
Partner
Membership No : 050190
UDIN: 24050190BKBJY4G22
Place : Kolkata
Date: 12th November, 2024



PURBANCHAL PRESTRESSED LIMITED
CIN: L68200WB1974PLC272700

Unaudited Financial Results for the Quarter and Half Year ended 30th September, 2024

₹ in Lakhs

S.N.	Particulars	3 months ended 30.09.2024	Corresponding 3 months ended 30.09.2023	Preceding 3 months ended 30.06.2024	Half-Year ended 30.09.2024	Corresponding Half-Year ended 30.09.2023	Year ended 31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from operations	-	-	-	-	-	-
2	Other Income	-	-	-	-	21.37	43.40
3	Total Revenue (1+2)	0.00	0.00	0.00	0.00	21.37	43.40
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	4.17	2.82	4.17	8.34	5.64	31.98
	d) Depreciation and amortization expense	-	-	-	-	-	-
	e) Administrative & Other Expenses	2.47	3.82	1.74	4.21	9.96	11.71
	f) Finance cost	-	-	-	-	-	28.74
	g) Impairment on Financial Instruments (Net)	-	-	-	-	-	(28.09)
	Total Expenses	6.64	6.64	5.91	12.55	15.60	44.34
5	Profit / (Loss) from ordinary activities before tax (3-4)	(6.64)	(6.64)	(5.91)	(12.55)	5.77	(0.94)
6	Tax Expenses						
	a) Current tax	-	-	-	-	-	-
	b) Deferred tax	-	-	-	-	-	-
	c) Income Tax For Earlier Year	-	-	-	-	-	-
7	Profit after Tax (5-7)	(6.64)	(6.64)	(5.91)	(12.55)	5.77	(0.94)
	Other Comprehensive Income (Net of Tax)						
	A)(i) Items that will not be reclassified to Statement of Profit & Loss	(0.61)	3.49	0.53	(0.08)	(33.36)	(24.68)
	(ii) Income tax relating to items that will not be reclassified to Statement of Profit & Loss	0.16	(0.91)	(0.14)	0.02	8.67	6.42
	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)	(0.45)	2.58	0.39	(0.06)	(24.69)	(18.26)
	Total Comprehensive Income/(Expense) for the period (5+7)	(7.09)	(4.06)	(5.52)	(12.61)	(18.92)	(19.20)
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.)	(0.02)	(0.02)	(0.01)	(0.03)	0.01	(0.05)

1.) These results have been prepared in accordance with the Indian Accounting Standards (referred to as 'Ind AS') 34 - Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time


2.) The above results for the quarter and half year ended 30th September, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 12th Day of November, 2024 and the same was subjected to "Limited Review" by the Statutory Auditors of the Company, as required under Regulation 33 of SEBI (Listing Obligations and Disclosures requirements) Regulations, 2015, as amended.

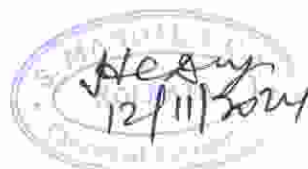
3.) The business of the Company falls within a single primary segment viz., real estate, and hence, the disclosure requirement of Ind AS 108 - 'Operating Segments' is not applicable.

4.) The figures of the previous periods(quarter/year) have been regrouped/ rearranged/reclassified/ wherever considered necessary to make them comparable with the current period.

For and on behalf of the Board of Directors
PURBANCHAL PRESTRESSED LTD.

UDIN: 24050196 BRBJJY4622
Place: Kolkata
Date: 12th November, 2024


Chand Ratan Modi
Director
00343685



PURBANCHAL PRESTRESSED LIMITED
CIN NO: L68200WB1974PLC272700

Statement of Assets and Liabilities as on 30th Sept, 2024

Particulars	Half Year ended 30th September, 2024	Year ended 31st March, 2024
A. ASSETS		
(1) Non-Current Assets		
(a) Property, Plant and Equipment	44.50	44.50
(b) Capital Work in progress		
(c) Financial Assets		
(i) Investments	253.50	253.58
(ii) Loans	381.15	394.57
(iii) Other Financial Assets		
(d) Deferred tax assets (net)	0.91	0.88
(e) Other Non-current Assets	2,418.12	2,418.12
(2) Current Assets		
(a) Inventories	1,052.30	1,052.30
(b) Financial assets		
(i) Trade receivables		
(ii) Cash and cash equivalents	1.07	0.85
(iii) Bank balances other than (ii) above		
(c) Other Current assets	97.25	98.61
Total Assets	4,248.79	4,263.42
B. EQUITY AND LIABILITIES		
(1) EQUITY		
(a) Equity Share capital	3,996.85	3,996.85
(b) Other Equity	(2,247.57)	(2,234.96)
(2) LIABILITIES		
(I) Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	1,483.58	1,483.58
(ii) Other Non-Current Financial Liabilities		
(b) Provisions	11.50	11.50
(c) Deferred tax liabilities (Net)	-	-
(d) Other Non-Current Liabilities	280.47	279.71
(II) Current liabilities		
(a) Financial Liabilities		
(i) Borrowings		
(ii) Trade payables	3.07	3.93
(iii) Other current Financial Liabilities		
(b) Other current liabilities	720.90	722.81
(c) Provisions		
(d) Current Tax Liabilities (Net)		
Total Equity and Liabilities	4,248.79	4,263.42

For and on behalf of the Board of Directors

PURBANCHAL PRESTRESSED LTD.



Chand Ratan Modi
Director
00343685

Place: Kolkata

Date: 12th November, 2024

PURBANCHAL PRESTRESSED LIMITED
CIN: L68200WB1974PLC272700
CASH FLOW STATEMENT FOR THE HALF-YEAR ENDED AS ON 30th SEPTEMBER 2024

Particulars	For the Half Year Ended as on 30th September 2024	
	Rs.	Rs.
A. Cash flow from operating activities		
Net Profit / (Loss) before extraordinary items and tax		(12.55)
<u>Adjustments for:</u>		
Provision against Standard Assets		-
Operating profit / (loss) before working capital changes		(12.55)
<u>Changes in working capital:</u>		
<u>Adjustments for (increase) / decrease in operating assets:</u>		
Inventories	-	
Short term loans & Advances	13.44	
Trade Receivables and Other Assets	1.34	
<u>Adjustments for increase / (decrease) in operating liabilities:</u>		
Trade payables	(2.01)	
Other current liabilities	-	
Provisions	-	12.77
Net Cash from Operating activities		0.22
Income Tax	-	
Taxation for earlier years	-	-
Net Cash from/(used in) operating activities		0.22
B. Cash Flow from Investment activities		
Purchase of Investment		-
(Increase) / Decrease in Investments		-
Net Cash (used in) Investing activities		-
C. Net Cash from financing activities		
(Increase)/decrease in Long Term Loans & Advances		-
Long Term Borrowings		-
Net Cash (used in) financing activities		-
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		0.22
Cash and cash equivalents at the beginning of the year		0.85
Cash and cash equivalents at the end of the year		1.07

For and on behalf of the Board of
Directors
PURBANCHAL PRESTRESSED LTD.


Director

Place: Kolkata
Date : 12th November, 2024

Chand Ratan Modi
Director
00343685