6th November, 2026

Dy. General Manager
BSE Limited
Corporate Relationship Dept.
1st Floor, New Trading Ring,
Rotunda Bldg., PJ Towers,
Dalal Street, Fort,
Mumbai – 400 001

Scrip Code: 538993

Sub: Outcome of meeting of Board of Directors of Purohit Construction Limited ("the Company") held on November 06, 2026

Ref: Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir / Madam,

In continuation of our letter dated October 23, 2026, and pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors at their meeting held today i.e. on Friday, November 06, 2026 has, inter alia:

a. Approved the Unaudited Financial Results (Standalone and Consolidated) along with the Limited Review Report for the quarter and half year ended September 30, 2026, duly reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company.

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose Unaudited Financial Results (Standalone and Consolidated) along with the Limited Review Report for the quarter and half year ended September 30, 2026 as Annexure A.

The meeting of the Board of Directors commenced at 01:40 p.m. and concluded at 02:15 p.m.

Kindly take this information on your records and acknowledge the receipt.

Thanking you,
Yours faithfully,

For Purohit Construction Limited

SANDHANI NISHIT CHINUBHAI

Nishit Sandhani
Company Secretary
FCS 13357

Encl.: As above

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

THE BOARD OF DIRECTORS OF
PUROHIT CONSTRUCION LIMITED,

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of PUROHIT CONSTRUCTION LIMITED (the "Company") for the Quarter ended June 30, 2026 (the "Statement') attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the Listing Regulations").

2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind As 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express conclusion on these Financial Statements 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. 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 inquiries 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.

4. Based on our review conducted as stated in paragraph 3, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Financial Results, prepared in accordance with applicable Indian Accounting Standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the 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.

5. **Emphasis of Matter:**

   We draw attention to Note 3 to the financial results, which describes the GST demand for the financial year 2017-18, the rejection of the Company's appeal by the Commissioner (Appeals)

vide order dated June 24, 2026, the appeal filed by the Company before the Goods and Services Tax Appellate Tribunal ("GSTAT") on September 29, 2026 along with the pre-deposit of ₹20.84 lakh, and the provision of ₹69.45 lakh recognised by the Company in respect of the matter, representing its current best estimate of the liability. The ultimate outcome of the matter is dependent upon the decision of the appellate authorities.

Our conclusion is not modified in respect of this matter.

For B N P S and Associates LLP
Chartered Accountants
Firm Registration No.: 008127S/S200013

Romit Shethwala
Partner
Membership No.: 155228
UDIN No.: 26155228XGFFZL1570

B N P S and Associates LLP * Ahmedabad * Chartered Accountants

Place: Ahmedabad
Date : 06/11/2026

PUROHIT CONSTRUCTION LIMITED

CIN : L45200GJ1991PLC015878

Regd.Office: 401, Purohit House, Opp. Stadium, Navrangpura, Ahmedabad-380 009

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2026

(Rs. In Lakhs except EPS)

S.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
1	**Income From Operations:**						
	Revenue From Operations	-	-	19.00	-	19.00	19.00
	Other Income	-	-	-	-	-	0.07
	Total Income	**-**	**-**	**19.00**	**-**	**19.00**	**19.07**
2	**Expenses:**						
	(a) Cost of Materials Consumed	-	-	-	-	-	-
	(b) Purchases of Stock-in-Trade	-	-	-	-	-	-
	(c) Changes in Inventories of Finished Goods, Work-in-Progress And Stock-in-Trade	-	-	-	-	-	-
	(d) Employee Benefits Expenses	5.06	4.96	4.91	10.02	9.86	21.67
	(e) Finance Costs	-	-	-	-	-	-
	(f) Depreciation And Amortisation Expense	0.15	0.15	0.15	0.30	0.30	0.60
	(g) Other Expenses	4.74	73.51	3.80	78.25	8.52	30.65
	Total Expenses	**9.95**	**78.62**	**8.87**	**88.57**	**18.68**	**52.93**
3	**Profit / (Loss) before exceptional items and tax (1-2)**	**-9.95**	**-78.62**	**10.13**	**-88.57**	**0.32**	**-33.86**
4	Exceptional items	-	-	-	-	-	-
5	**Profit /(Loss) after exceptional items and before tax (3-4)**	**-9.95**	**-78.62**	**10.13**	**-88.57**	**0.32**	**-33.86**
6	Tax Expenses:						
	(1) Income Tax	-	-	-	-		-
	(2) Deferred Tax	0.14	0.14	0.16	0.28	0.33	0.54
	Total Tax	**0.14**	**0.14**	**0.16**	**0.28**	**0.33**	**0.54**
7	**Profit / (Loss) for the period from continuing operations (5-6)**	**-10.09**	**-78.75**	**9.97**	**-88.84**	**-0.01**	**-34.40**
8	Profit / (Loss) for the period from discontinued (before tax)	-	-	-			-
9	Tax expense of discontinued operations	-	-	-			-
10	Profit/(Loss) for the period from discontinued (after tax)(8-9)	-	-	-			-
11	**Profit / (Loss) for the period (7+10)**	**-10.09**	**-78.75**	**9.97**	**-88.84**	**-0.01**	**-34.40**
12	Other Comprehensive Income	-		-			-
	A. (i) Items that will not be reclassified to profit / (loss)	-	-	-			0.84
	(ii) Income tax relating to items that will not be reclassified to profit / (loss)						
	B. (i) Items that will be reclassified to profit / (loss)	-	-	-			-
	(ii) Income tax relating to items that will be reclassified to profit / (loss)						
		-	-				-
13	**Total Comprehensive Income (11+12)**	**-10.09**	**-78.75**	**9.97**	**-88.84**	**-0.01**	**-33.56**
14	Paid up Equity Share Capital (Face value of Rs. 10 each)	440.56	440.56	440.56	440.56	440.56	440.56
15	Earning per Equity Share (for continuing and discontinued operations)						
	a) Basic EPS(Rs.)	-0.23	-1.79	0.23	-2.02	-0.00	-0.78
	b) Diluted EPS(Rs.)	-0.23	-1.79	0.23	-2.02	-0.00	-0.78

STANDALONE BALANCE SHEET AS AT 30th SEPTEMBER 2026

(Rs. In Lakhs)

No.	Particular	As at 30-09-2026	As at 31-03-2026
I	**ASSETS**		
1	**Non-current Assets**		
	a) Property, Plant and Equipment	9.29	9.59
	b) Financial Assets		
	i. Investments (refer note 5)	0.53	0.02
	ii. Loan	0.19	0.31
	iii. Other Financial Assets	5.43	5.43
	c) Deferred Tax Assets (Net)	4.77	5.05
	d) Non-Current Tax (Net)	7.77	7.77
	Total Non-Current Assets	**27.99**	**28.17**
2	**Current Assets**		
	a) Financial Assets		
	i. Trade Receivables	92.03	105.33
	ii. Cash and Cash Equivalents	1.25	1.78
	b) Current Tax Asset (Net)	1.90	1.90
	c) Other Current Assets	43.97	22.82
	Total Current Assets	**139.16**	**131.83**
	TOTAL ASSETS	**167.14**	**160.00**
II	**EQUITY AND LIABILITIES**		
	Equity		
	a) Equity Share Capital	440.56	440.56
	b) Other Equity	-388.49	-299.65
	Total Equity	**52.07**	**140.91**

PUROHIT CONSTRUCTION LIMITED A'BAD

	Liabilities		
	Non-Current Liabilities		
	a) Provision for Litigation (refer note 3)	69.45	-
	b) Other Provisions	7.86	7.86
	Total Non-Current Liabilities	**77.31**	**7.86**
	Current Liabilities		
	a) Financial Liabilities		
	i. Borrowings	26.96	-
	ii. Trade Payables		
	- Total outstanding dues of micro enterprises and small enterprises	0.50	0.33
	- Total outstanding dues of creditors other than micro enterprises and small enterprises	8.45	8.38
	iii. Other financial liabilities	1.61	1.60
	b) Provisions	0.20	0.20
	c) Other Current Liabilities	0.04	0.72
	Total Current Liabilities	**37.76**	**11.23**
	TOTAL EQUITY & LIABILITIES	**167.14**	**160.00**

STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30th SEPTEMBER 2026

(Rs.in Lakh)

	Particulars	As at 30-06-2026	As at 31-03-2026
1	CASH FROM OPERATING ACTIVITIES		
	PROFIT BEFORE TAX	-88.57	-33.86
	Adjustment For :		
	Depreciation	0.30	0.60
	GST Expenses	69.45	0.00
	Operating Profit Before Working Capital Changes	**-18.81**	**-33.26**
	Adjustment For :		
	(Increase) / Decrease in Trade Receivables	13.30	32.63
	(Increase) / Decrease in Other Assets	-21.03	13.01
	(Increase) / Decrease in Inventories	0.00	0.00
	Increase / (Decrease) in Trade Payables	0.24	0.47
	Increase / (Decrease) in Other Financial Liablities	0.02	0.49
	Increase / (Decrease) in Provisions	0.00	1.31
	Increase /(Decrease) in Other Liabilities	-0.68	-1.50
	Cash generated from Operations	**-26.98**	**13.15**
	Taxes paid (net of refunds)	0.00	-0.70
	Net Cash Flow from Operating Activities	**-26.98**	**12.45**
2	CASH FLOW FROM INVESTING ACTIVITIES		
	Investment in Subsidiaries	-0.51	0.00
	Net Cash Flow from Investing Activities	**-0.51**	**0.00**
3	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds from / (Repayment of) Short -Term Borrowings	26.96	-15.67
	Net Cash Flow from Financing Activities	**26.96**	**-15.67**
	Net Increase/(Decrease) in Cash & Cash Equivalent : (A + B + C)	**-0.53**	**-3.22**
	Cash and Cash Equivalents at the beginning of the year	1.78	5.01
	Cash and Cash Equivalents at the end of the year	1.25	1.78
	Cash & Cash Equivalents Comprise:		
	Cash on Hand	0.50	0.54
	Balance with Banks	0.76	1.24
	Total	**1.25**	**1.78**

Notes:

1 The Above Financial Results have been reviewed by the Audit committee and approved by the Board of Directors of the Company at their respective meetings held on 06.11.2026

2 The above result for the quarter and half year ended on 30.09.2026 has been prepared in accordance with the Companies (Indian Accounting Standards) Rules 2015 (Ind AS), prescribed under section 133 of the Companies Act 2013 and other recognized accounting practices and policies to the extent applicable.

3 During the quarter ended March 31, 2025, the Company received an order from the Goods and Services Tax (GST) Department for the financial year 2017-18, raising a demand of ₹4.16 crore, comprising ₹2.08 crore towards disallowance of Input Tax Credit ("ITC") and ₹2.08 crore towards penalty, along with applicable interest. Based on internal evaluation and legal advice, the Company had considered that it had a strong case on merits and expected a favourable outcome and, accordingly, no provision was recognised. However, the Company's appeal before the Commissioner (Appeals) was rejected vide order dated June 24, 2026, upholding the disallowance of ITC along with consequential interest and penalty. Consequently, considering the outcome of the appeal, the Company has recognised a provision of ₹69.45 lakh in the financial results for the quarter ended June 30, 2026.

The Company has subsequently filed an appeal before the Goods and Services Tax Appellate Tribunal (GSTAT) on September 29, 2026, challenging the order of the Commissioner (Appeals), and has deposited an additional pre-deposit of ₹20.84 lakh, representing 10% of the disputed tax amount, in accordance with the applicable provisions. The appeal has been provisionally acknowledged by the GSTAT and is subject to scrutiny by the Registry/Bench.

Based on the reassessment of the matter, including the developments in the appellate proceedings and legal advice obtained, the Company continues to believe that it has strong grounds on merits. However, considering the adverse order of the Commissioner (Appeals), the Company continues to recognise a provision of ₹69.45 lakh, representing its current best estimate of the liability arising from the matter. The ultimate outcome of the matter is dependent upon the decision of the appellate authorities. The Company will continue to reassess the provision based on developments in the proceedings and other relevant information available in future periods.

4 During the quarter, the Company entered into a Limited Liability Partnership Agreement dated July 15, 2026, in respect of PEB PCL INFRACON LLP, wherein the Company's initial capital contribution is ₹51,000, representing 51% of the total capital contribution, with a 51% share in the profits and losses of the LLP.

5 The Limited Review of Unaudited Financial Results for the Quarter and half year ended September 30, 2026 as required in terms of Clause 33 of SEBI (LODR) Regulations, 2015 has been carried out by Statutory Auditors.

6 The Company primarily engaged only in the business of real estate development. As the Company operates in a single business geography, the disclosure of such segment-wise information as defined in "IND AS108 - Operating Segments" is not required and accordingly not provided.

7 The above financial results are available on the Company's website www.purohitconstruction.com and also on the website of BSE (www.bseindia.com)

For and on behalf of the Board of Directors

Place : Ahmedabad
Date : 06-11-2026

Narendra Maganlal Purohit
(Chairman & Managing Director)
DIN:00755195

PUROHIT CONSTRUCTION LIMITED A'BAD

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

THE BOARD OF DIRECTORS OF PUROHIT CONSTRUCTION LIMITED,

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **PUROHIT CONSTRUCTION LIMITED** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") and its share of the net profit after tax and total comprehensive income of its associate, for the Quarter ended September 30, 2026 ("the Statement") being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of Parent'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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.



4. The Statement includes the results of the following entitles:

Sr No	Name of Entities
A	**Parent**
1	Purohit Construction Limited
B	**Subsidiary**
1	PEB PCL Infracon LLP.

5. Based on our review conducted and procedures performed 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 disclosed, or that it contains any material misstatement.

6. **Emphasis of Matter:**

We draw attention to Note 5 to the financial results, which describes the GST demand for the financial year 2017-18, the rejection of the Parent's appeal by the Commissioner (Appeals) vide order dated June 24, 2026, the appeal filed by the Parent before the Goods and Services Tax Appellate Tribunal ("GSTAT") on September 29, 2026 along with the pre-deposit of ₹20.84 lakh, and the provision of ₹69.45 lakh recognised by the Parent in respect of the matter, representing its current best estimate of the liability. The ultimate outcome of the matter is dependent upon the decision of the appellate authorities.

Our conclusion is not modified in respect of this matter

For B N P S and Associates LLP
Chartered Accountants
Firm Registration No.: 008127S/S200013

Romit Shethwala
Partner
Membership No.: 155228
UDIN No.: 26155228CIORAW9530

B.N.P.S and Associates LLP * Ahmedabad * Chartered Accountants

Place: Ahmedabad
Date: 06/11/2026

PUROHIT CONSTRUCTION LIMITED

CIN : L45200GJ1991PLC015878

Regd.Office: 401, Purohit House, Opp. Stadium, Navrangpura, Ahmedabad-380 009

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2026

(Rs. In Lakhs except EPS)

S.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
1	**Income From Operations:**						
	Revenue From Operations	-	-	19.00	-	19.00	19.00
	Other Income	-	-	-	-	-	0.07
	Total Income	**-**	**-**	**19.00**	**-**	**19.00**	**19.07**
2	**Expenses:**						
	(a) Cost of Materials Consumed	-	-	-	-	-	-
	(b) Purchases of Stock-in-Trade	-	-	-	-	-	-
	(c) Changes in Inventories of Finished Goods, Work-in-Progress And Stock-in-Trade	-	-	-	-	-	-
	(d) Employee Benefits Expenses	5.06	4.96	4.91	10.02	9.86	21.67
	(e) Finance Costs	-	-	-	-	-	-
	(f) Depreciation And Amortisation Expense	0.15	0.15	0.15	0.30	0.30	0.60
	(g) Other Expenses	4.74	73.51	3.80	78.25	8.52	30.65
	Total Expenses	**9.95**	**78.62**	**8.87**	**88.57**	**18.68**	**52.93**
3	**Profit / (Loss) before exceptional items and tax (1-2)**	**-9.95**	**-78.62**	**10.13**	**-88.57**	**0.32**	**-33.86**
4	Exceptional items	-	-	-	-	-	-
5	**Profit /(Loss) after exceptional items and before tax (3-4)**	**-9.95**	**-78.62**	**10.13**	**-88.57**	**0.32**	**-33.86**
6	Tax Expenses:						
	(1) Income Tax	-	-	-	-		-
	(2) Deferred Tax	0.14	0.14	0.16	0.28	0.33	0.54
	Total Tax	**0.14**	**0.14**	**0.16**	**0.28**	**0.33**	**0.54**
7	**Profit / (Loss) for the period from continuing operations (5-6)**	**-10.09**	**-78.75**	**9.97**	**-88.84**	**-0.01**	**-34.40**
8	Profit / (Loss) for the period from discontinued (before tax)	-	-	-			-
9	Tax expense of discontinued operations	-	-	-			-
10	Profit/(Loss) for the period from discontinued (after tax)(8-9)	-	-	-			-
11	**Profit / (Loss) for the period (7+10)**	**-10.09**	**-78.75**	**9.97**	**-88.84**	**-0.01**	**-34.40**
12	Other Comprehensive Income	-	-	-			-
	A. (i) Items that will not be reclassified to profit / (loss)	-	-	-			0.84
	(ii) Income tax relating to items that will not be reclassified to profit / (loss)						
	B. (i) Items that will be reclassified to profit / (loss)	-	-	-			-
	(ii) Income tax relating to items that will be reclassified to profit / (loss)						
		-	-				-
13	**Total Comprehensive Income (11+12)**	**-10.09**	**-78.75**	**9.97**	**-88.84**	**-0.01**	**-33.56**
14	Paid up Equity Share Capital (Face value of Rs. 10 each)	440.56	440.56	440.56	440.56	440.56	440.56
15	Earning per Equity Share (for continuing and discontinued operations)						
	a) Basic EPS(Rs.)	-0.23	-1.79	0.23	-2.02	-0.00	-0.78
	b) Diluted EPS(Rs.)	-0.23	-1.79	0.23	-2.02	-0.00	-0.78

CONSOLIDATED BALANCE SHEET AS AT 30th SEPTEMBER 2026

(Rs. In Lakhs)

No.	Particular	As at 30-09-2026	As at 31-03-2026
I	**ASSETS**		
1	**Non-current Assets**		
	a) Property, Plant and Equipment	9.29	9.59
	b) Financial Assets		
	i. Investments	0.02	0.02
	ii. Loan	0.19	0.31
	iii. Other Financial Assets	5.43	5.43
	c) Deferred Tax Assets (Net)	4.77	5.05
	d) Non-Current Tax (Net)	7.77	7.77
	Total Non-Current Assets	**27.48**	**28.17**
2	**Current Assets**		
	a) Financial Assets		
	i. Trade Receivables	92.03	105.33
	ii. Cash and Cash Equivalents	2.25	1.78
	b) Current Tax Asset (Net)	1.90	1.90
	c) Other Current Assets	43.97	22.82
	Total Current Assets	**140.16**	**131.83**
	TOTAL ASSETS	**167.63**	**160.00**
II	**EQUITY AND LIABILITIES**		
	Equity		
	a) Equity Share Capital	440.56	440.56
	b) Other Equity	-388.49	-299.65
	Equity attributable to the equity holdres of the Company	**52.07**	**140.91**

PUROHIT CONSTRUCTION LIMITED A'BAD

	Non-Controlling Interest	0.49	-
	Total Equity	**52.56**	**140.91**
	Liabilities		
	Non-Current Liabilities		
	a) Provision for Litigation (refer note 5)	69.45	-
	b) Other Provisions	7.86	7.86
	Total Non-Current Liabilities	**77.31**	**7.86**
	Current Liabilities		
	a) Financial Liabilities		
	i. Borrowings	26.96	-
	ii. Trade Payables		
	- Total outstanding dues of micro enterprises and small enterprises	0.50	0.33
	- Total outstanding dues of creditors other than micro enterprises and small enterprises	8.45	8.38
	iii. Other financial liabilities	1.61	1.60
	b) Provisions	0.20	0.20
	c) Other Current Liabilities	0.04	0.72
	Total Current Liabilities	**37.76**	**11.23**
	TOTAL EQUITY & LIABILITIES	**167.63**	**160.00**

STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30th SEPTEMBER 2026

(Rs.in Lakh)

	Particulars	As at 30-06-2026	As at 31-03-2026
1	**CASH FROM OPERATING ACTIVITIES**		
	PROFIT BEFORE TAX	-88.57	-33.86
	Adjustment For :		
	Depreciation	0.30	0.60
	GST Expenses	69.45	0.00
	Operating Profit Before Working Capital Changes	**-18.81**	**-33.26**
	Adjustment For :		
	(Increase) / Decrease in Trade Receivables	13.30	32.63
	(Increase) / Decrease in Other Assets	-21.03	13.01
	(Increase) / Decrease in Inventories	0.00	0.00
	Increase / (Decrease) in Trade Payables	0.24	0.47
	Increase / (Decrease) in Other Financial Liablities	0.02	0.49
	Increase / (Decrease) in Provisions	0.00	1.31
	Increase /(Decrease) in Other Liabilities	-0.68	-1.50
	Cash generated from Operations	**-26.98**	**13.15**
	Taxes paid (net of refunds)	0.00	-0.70
	Net Cash Flow from Operating Activities	**-26.98**	**12.45**
2	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Investment in Subsidiaries	0.00	0.00
	Net Cash Flow from Investing Activities	**0.00**	**0.00**
3	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Proceeds from / (Repayment of) Short -Term Borrowings	26.96	-15.67
	Proceeds from capital contribution in non-controlling interests	0.49	0.00
	Net Cash Flow from Financing Activities	**27.45**	**-15.67**
	Net Increase/(Decrease) in Cash & Cash Equivalent : (A + B + C)	**0.47**	**-3.22**
	Cash and Cash Equivalents at the beginning of the year	1.78	5.01
	Cash and Cash Equivalents at the end of the year	2.25	1.78
	Cash & Cash Equivalents Comprise:		
	Cash on Hand	0.50	0.54
	Balance with Banks	1.76	1.24
	Total	**2.25**	**1.78**

Notes:

1 The above Consolidated Unaudited Financial Results of Purohit Construction Limited (the "Holding Company") and its subsidiary (together, the "Group") for the quarter and half year ended September 30, 2026, have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 6, 2026. The results have been subjected to a Limited Review by the Statutory Auditors of the Holding Company.

2 The above results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34), "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder and other accounting principles generally accepted in India. The accounting policies and methods of computation followed are consistent with those followed in the most recent annual financial statements, except as otherwise stated.

3 PEB PCL INFRACON LLP (LLPIN: ACZ-8157) was incorporated on July 6, 2026, with the objective of carrying on the business of construction, fabrication, erection and execution of Pre-Engineered Building (PEB) structures and allied infrastructure activities. The Holding Company has contributed ₹0.51 lakh, representing 51% of the total initial capital contribution of ₹1.00 lakh, and is entitled to 51% share in the profits and losses of the LLP. Based on management's assessment of the rights and decision-making arrangements under the LLP Agreement, the LLP has been consolidated as a subsidiary of the Holding Company. The remaining 49% interest of the other partner is recognised as Non-Controlling Interest. The LLP has not commenced operations and has had no transactions other than receipt of capital contributions. Accordingly, no revenue or profit/loss has been recorded by the LLP during the period.

4 As the subsidiary was incorporated during the current quarter, the consolidated financial results are being presented for the first time. Accordingly, the comparative figures for the previous periods represent the standalone financial results of the Holding Company, as the subsidiary was not part of the Group during those periods.

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5 During the quarter ended March 31, 2025, the Holding Company received an order from the Goods and Services Tax (GST) Department for the financial year 2017-18, raising a demand of ₹4.17 crore, comprising ₹2.08 crore towards disallowance of Input Tax Credit ("ITC") and ₹2.08 crore towards penalty, along with applicable interest. Based on internal evaluation and legal advice, the Holding Company had considered that it had a strong case on merits and expected a favourable outcome and, accordingly, no provision was recognised. However, the appeal before the Commissioner (Appeals) was rejected vide order dated June 24, 2026, upholding the disallowance of ITC along with consequential interest and penalty.

Subsequently, the Holding Company filed an appeal before the Goods and Services Tax Appellate Tribunal (GSTAT) on September 29, 2026, which has been provisionally acknowledged and is subject to scrutiny by the Registry/Bench. The Holding Company has also made an additional pre-deposit of ₹20.84 lakh towards the disputed tax. Based on its reassessment of the matter and legal advice obtained, the Holding Company has recognised a provision of ₹69.45 lakh towards the estimated liability. The ultimate outcome of the matter is dependent upon the decision of the appellate authorities, and the Holding Company will continue to reassess the provision based on further developments in the proceedings.

6 The Group has a single operating segment, namely construction and related activities, based on the manner in which its business activities and financial performance are reviewed by the Chief Operating Decision Maker (CODM). Accordingly, the Group has a single reportable operating segment. The Group operates in a single geographical area, i.e., India.

For and on behalf of the Board of Directors

Narendra

Narendra Maganlal Purohit
(Chairman & Managing Director)
DIN:00755195

PUROHIT CONSTRUCTION LIMITED A'BAD

Place : Ahmedabad
Date : 06-11-2026