



PUSHPSONS INDUSTRIES LTD.

CIN #: L74899DL1994PLC059950

B-40, Okhla Ind. Area, Phase-I,
New Delhi-110020 (INDIA)

Tel. : +91-11-41058461-62

+91-11-41610121

Fax : +91-11-41610121, 41708891

E-mail : pankaj@pushpsons.com

info@pushpsons.com

Date: 10th November, 2025

To

The General Manager- Marketing Operation/Listing
BSE Limited
25, Phiroz Jeejeebhoy Tower
Dalal Street
Mumbai -400001

Sub: Un-Audited Financial Results (Standalone)- Pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 for the quarter and half year ended on 30th September, 2025

Dear Sir / Madam,

Please find the enclosed herewith Standalone Un-Audited Financial Results along with reconciliation statement, cash flow statement indirect, copy of Limited Review Report and Declaration of unmodified opinion submitted by the Statutory Auditor of the Company for the quarter and half year ended 30th September, 2025. These results were taken on record by the Board of Directors in the meeting held on Monday the November 10, 2025 at registered office of the Company at B-40, Okhla Industrial Area, Phase-1, New Delhi-110020.

The Meeting of Board of Directors commenced at 11.17 A.M. and concluded at 11.26 A.M.

For and on behalf of Pushpsons Industries Limited

PANKAJ JAIN
Chairman (Director)

DIN: 00001923

Add E-16, Lane W-4

Sainik Farms, Delhi – 110062



Date: 10/11/2025

Place: New Delhi

Encl.: As above

Financial Results-Ind-AS						
Particulars	3 months ended	3 months ended	3 months ended	6 months ended	6 months ended	Year Ended
	30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
A Date of start of reporting period	01-07-2025	01-04-2025	01-07-2024	01-04-2025	01-04-2024	01-04-2024
B Date of end of reporting period	30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
C Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
D Nature of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone	Standalone	Standalone
Part-1 Blue color marked fields are non-mandatory.						
For consolidated results, if the company has no figures for 3 months/6 months ended, in such case zero shall be inserted in the said column.						
1 Income						
Revenue from operations	115.95	72.44	124.39	188.39	200.50	456.33
Other Income	4.00	2.81	2.17	6.81	3.66	8.73
Total Income	119.95	75.25	126.56	195.20	204.16	465.06
2 Expenses						
a Cost of material consumed	36.83	48.44	62.15	85.27	96.31	184.60
b Purchases of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
c Changes in inventories of finished goods, works in progress and stock-in-trade	21.38	(17.45)	-0.23	3.93	(3.82)	20.47
d Employee benefit expenses	17.75	15.82	12.11	33.57	24.03	53.98
e Finance costs	0.20	0.18	0.28	0.38	0.57	1.20
f Depreciation, depletion and amortisation expenses	1.44	2.50	2.20	3.94	4.39	10.00
(f) Other expenses						
i) Other expenses	27.21	16.62	27.99	43.84	42.53	92.09
ii) Manufacturing Expenses	11.03	8.54	13.59	19.56	25.83	51.90
Total Other Expenses	38.24	25.16	41.58	63.40	68.36	143.99
Total Expenses	115.84	74.65	118.09	190.49	189.84	414.24
Total profit before exceptional items and tax	4.11	0.60	8.47	4.71	14.32	50.82
4 Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
Total Profit before tax	4.11	0.60	8.47	4.71	14.32	50.82
6 Tax Expense						
7 Current Tax	0.00	0.00	0.00	0.00	0.00	0.00
8 Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
Total Tax Expenses	0.00	0.00	0.00	0.00	0.00	0.00
10 Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00	0.00	0.00	0.00	0.00
11 Net profit (loss) for the period from continuing operations	4.11	0.60	8.47	4.71	14.32	50.82
12 Profit (loss) from discontinued operations before tax	0.00	0.00	0.00	0.00	0.00	0.00
13 Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
14 Net profit (loss) from discontinued operation after tax	0.00	0.00	0.00	0.00	0.00	0.00
15 Share of Profit(loss) of associates and joint ventures accounted for using equity method	0.00	0.00	0.00	0.00	0.00	0.00
16 Total profit (loss) for period	4.11	0.60	8.47	4.71	14.32	50.82
17 Other comprehensive income net of taxes	(1.21)	0.12	0.80	(1.09)	0.34	(1.49)
18 Total Comprehensive Income for the period	2.90	0.72	9.27	3.62	14.66	49.33
19 Total profit or loss, attributable to	0.00	0.00	0.00	0.00	0.00	0.00
Profit or loss, attributable to owners of parent						
Profit or loss, attributable to non-controlling interests						
Total profit or loss, attributable to non-controlling interests						
20 Total Comprehensive Income for the period attributable to						
Comprehensive income for the period attributable to owners of parent	0.00	0.00	0.00	0.00	0.00	0.00
Total Comprehensive income for the period attributable to owners of parent non- controlling interests	0.00	0.00	0.00	0.00	0.00	0.00
21 Details of equity share capital						
Paid-up equity share capital	527.05	527.05	527.05	527.05	527.05	527.05
Face Value of equity share capital	10.00	10.00	10.00	10.00	10.00	10.00
22 Details of debt securities						
Paid-up debt capital	0.00	0.00	0.00	0.00	0.00	0.00
Face value of debt securities	0.00	0.00	0.00	0.00	0.00	0.00
23 Reserves excluding revaluation reserve	0.00	0.00	0.00	0.00	0.00	(34.79)
24 Debenture redemption reserve	0.00	0.00	0.00	0.00	0.00	0.00

25	Earning per share						
i	Earning per equity share for continuing operations						
	Basic earning(loss) per share from continuing operation	0.06	0.02	0.20	0.08	0.32	1.06
	Diluted earning (loss) per share from continuing operations	0.06	0.02	0.20	0.08	0.32	1.06
ii	Earning per equity share for discontinued operations						
	Basic earning (loss) per share from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
	Diluted earning (loss) per share from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
ii	Earning per equity share						
	Basic earning (loss) per share from continuing and discontinued operations	0.06	0.02	0.20	0.08	0.32	1.06
	Diluted earning (loss) per share from continuing and discontinued operations	0.06	0.02	0.20	0.08	0.32	1.06
26	Debt equity ratio	0.00	0.00	0.00	0.14	0.00	0.10
27	Debt service coverage ratio	0.00	0.00	0.00	0.00	0.00	10.32
28	Interest service coverage ratio	0.00	0.00	0.00	0.00	0.00	0.00
29	Disclosure of notes on financial results						
i	The above results were reviewed by the Audit Committee and taken on record by the Board of Directors at its meeting held on Monday 10th November,2025						
ii	The Auditors have carried out 'Limited Review' of the above financial results.						
iii	The Company is engaged in only one business segment i.e.' Export of Carpet & Made-up', there is only one reportable segment in accordance with the Indian Accounting Standards on Segment Reporting.						
iv	Paid up Equity is inclusive of Rs. 62.04 lacs being the amount paid up on forfeited equity shares.						
v	There were no complaints from investors outstanding at the beginning of the quarter or received during the quarter ended 30th September, 2025.						
vi	Previous period figures have been regrouped/rearranged wherever necessary.						
vii	The aforesaid results have been filed with the Stock Exchange under Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 and are also available on the Stock Exchange websites (www.bseindia.com) and on the Company's website www.pushpsons.com.						

			Rs. in Lakhs			
STATEMENT OF ASSETS AND LIABILITIES						
	Six Month Ended		Year Ended			
	30.09.2025		31.03.2025			
	01-04-2025		01-04-2024			
	30-09-2025		31-03-2025			
	Un-audited		Audited			
	Standalone		Standalone			
Assets						
1	Non-current assets					
	Property, plant and equipment	219.39	223.33			
	Capital work - in - progress	0.00	0.00			
	Investment property	0.00	0.00			
	Goodwill	0.00	0.00			
	Other intangible assets	0.00	0.00			
	Intangible assets under development	0.00	0.00			
	Biological assets other than bearer plant	0.00	0.00			
	Investment accounted for using equity method	0.00	0.00			
	Non-current financial assets	0.00	0.00			
	Non current Investment	0.00	0.00			
	Trade receivables, non-current	0.00	0.00			
	Loans non-current	0.00	0.00			
	Other non-current financial assets	0.00	0.00			
	Total Non-current financial assets	0.00	0.00			
	Deferred tax assets (net)	0.00	0.00			
	Other non-current assets	113.83	110.24			
	Total non-current assets	333.22	333.57			
2	Current assets					
	Inventories	49.17	54.04			
	Current financial assets	0.00	0.00			
	Current Investments	0.00	0.00			
	Trade receivables, current	48.89	42.60			
	Cash and cash equivalents	0.37	0.66			
	Bank balance other than cash and cash equivalents	105.65	58.94			
	Loans,current	0.00	0.00			
	Other current financial assets	0.00	0.00			
	Total current financial assets	154.91	102.20			
	Current tax assets (net)	0.00	0.00			
	Other current assets	29.45	50.69			
	Total current assets	233.53	206.93			
3	Non current assets classified as held for sale	0.00	0.00			
4	Regulatory deferral account debit balance and related deferred tax Assets	0.00	0.00			



	Equity and liabilities					
1	Equity					
	Equity attributable to owners of parent					
	Equity share capital	527.05		527.05		
	Other equity	-31.17		-34.79		
	Total equity attributable to owners of parents	495.88		492.26		
	Non Controlling Interest	0.00		0.00		
	Total equity	495.88		492.26		
2	Liabilities					
	Non-current liabilities					
	Non-current financial liabilities					
	Borrowings, non-current	0.00		0.00		
	Trade payables, non-current	0.00		0.00		
	Other non-current financial liabilities	0.00		0.00		
	Total non-current financial liabilities	0.00		0.00		
	Provisions, non-current	5.96		5.96		
	Deferred tax liabilities (net)	0.00		0.00		
	Deferred government grants, non-current	0.00		0.00		
	Other non-current liabilities	0.00		0.00		
	Total non-current liabilities	5.96		5.96		
	Current liabilities	0.00		0.00		
	Current financial liabilities	0.00		0.00		
	Borrowings, current	0.00		0.00		
	Trade payables, current	0.00		0.00		
	(A) Total outstanding dues of micro enterprises and small enterprises	11.57		21.03		
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	2.82		4.50		
	Total Trade payables	14.39		25.53		
	Other Current Financial liabilities	0.00		0.00		
	Total Current Financial liabilities	0.00		0.00		
	Other current liabilities	48.86		15.09		
	Provisions, current	1.66		1.66		
	Current tax liabilities (net)	0.00		0.00		
	Deferred government grants, current	0.00		0.00		
	Total current liabilities	64.91		16.75		
	Liabilities directly associated with assets in					
3	disposal group classified as held for sale	0.00		0.00		
	Regulatory deferral account credit					
4	balances and related deferred liabilities	0.00		0.00		
	Total liabilities	70.87		48.24		
	Total equity and liabilities	566.75		540.50		

For Pushpsons Industries Limited

Pankaj Jain
Chairman (Director)
DIN: 00001923



Place: New Delhi
Date: 10th November, 2025

This is forming part of Quarterly Results of Pushpsons Industries Limited as on 30.09.2025
as required by SEBI Circular CIR/CFD/FAC/62/2016 dt. 05/07/2016

Reconciliation on Standalone Financial Results to those reported under
previous Generally Accepted Accounting Principal (GAAP) is summaries as follows:-

Sr. No.	Particulars	3 months ended	3 months ended	3 months ended	6 months ended	6 months ended	Rs. In Lacs Year ended
		30th September, 2025	30th June, 2025	30th September, 2024	30th September, 2025	30th September, 2024	31st March, 2025
	Profit / (Loss) after Tax as reported under previous GAAP	2.90	0.72	9.27	3.62	14.66	49.33
	Adjustment on account of:						
1	Reversal of Depreciation on leasehold land being Operating lease	-	-	-	-	-	-
2	Recognition of amortisation of leasehold land being operating lease, in other lease	-	-	-	-	-	-
3	Measurement of Financial assets and liabilities at amortised cost.	-	-	-	-	-	-
4	Reversal of amortisation of Goodwill	-	-	-	-	-	-
5	Recognition of loss allowance for expected credit losses on financial assets measured at amortised cost	-	-	-	-	-	-
6	Recognition of foreign exchange fluctuation as MTM of forward contracts	-	-	-	-	-	-
7	Reversal of Revenue on copliance with Ind AS	-	-	-	-	-	-
8	Reversal of Cost of services on compliance with Ind AS	-	-	-	-	-	-
9	Deferred tax impact on above Ind AS adjustments	-	-	-	-	-	-
	Profit / (Loss) after Tax as reported under Ind AS	2.90	0.72	9.27	3.62	14.66	49.33

For Pushpsons Industries Limited


Pankaj Jain
Chairman (Director)
DIN: 00001923



Place New Delhi

Date: 10th November, 2025

Pushpsons Industries Limited

CIN: L74899DL1994PLC059950

Registered Office : B-40, Okhla Industrial Area, Phase-I, New Delhi-110020

Email: info@pushpsons.com Phone: 011-41610121 Fax: 011-41058461

CASH FLOW STATEMENT INDIRECT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 30TH SEPTEMBER, 2025

CASH FLOW STATEMENT INDIRECT		
PARTICULARS	YEAR ENDED 30-09-2025	YEAR ENDED 30-09-2024
A. DATE OF START OF REPORTING PERIOD	01-04-2025	01-04-2024
B. DATE OF END OF REPORTING PERIOD	30-09-2025	30-09-2024
C. WHETHER RESULTS ARE AUDITED OR UNAUDITED	Unaudited	Unaudited
D. NATURE OF REPORT STANDALONE OR CONSOLIDATED	Standalone	Standalone
PART I Blue Color Marked field are non Mandatory		
Statement of cash flows		
Cash flows from used l operating activities		
Profit before tax	4.710	14.320
Adjustments for reconcile profit (loss)		
Adjustments for finance costs	0.380	0.570
Adjustments for decrease (increase) in inventories	4.860	1.540
Adjustments for decrease(increase) in trade receivables, current	-6.290	-25.420
Adjustments for decrease(increase) in trade receivables, non current	0.000	0.000
Adjustments for decrease(increase) in other current assets	17.640	-19.410
Adjustments for decrease(increase) in other non-current assets	0.000	0.000
Adjustments for other financial assets, non-current	0.000	0.000
Adjustments for other financial assets, current	0.000	0.000
Adjustments for other bank balances	0.000	0.000
Adjustments for increase (decrease) in trade payables, current	22.640	22.110
Adjustments for increase (decrease) in trade payables, non-current	0.000	0.000
Adjustments for increase (decrease) in other current liabilities	0.000	0.000
Adjustments for increase (decrease) in other non- current liabilities	0.000	0.000
Adjustments for depreciation and amortisation expense	3.940	4.390
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.000	0.000
Adjustments for provisions, current	0.000	0.000
Adjustments for provisions, non-current	0.000	0.000
Adjustments for other financial liabilities, current	0.000	0.000
Adjustments for other financial liabilities, non-current	0.000	0.000
Adjustments for unrealised foreign exchange losses gains	0.000	0.000
Adjustments for dividend income	0.000	0.000
Adjustments for interest income	3.600	2.790
Adjustments for share-based payments	0.000	0.000
Adjustments for fair value losses(gains)	0.000	0.000
Adjustments for undistributed profits of associates	0.000	0.000
Other adjustments for which cash effects are investing or financing cash flow	0.000	0.000
Other adjustments to reconcile profit (loss)	0.000	0.000
Other adjustments for non cash items	-1.090	0.350
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.000	0.000
Total adjustments for reconcile profit(loss)	38.480	-18.660
Net cash flows from (used in) operations	43.190	-4.340
Dividends received	0.000	0.000
Interest paid	0.380	0.570
Interest received	0.000	0.000
Income taxes paid (refund)	0.000	0.000
Other inflows (outflows) of cash	0.000	0.000
net cash flows from (used in) operations activities	42.810	-4.910



	Cash flows from used in investing activities		
	Cash flows from losing control of subsidiaries or other businesses	0.000	0.000
	Cash flows used in obtaining control of subsidiaries or other businesses	0.000	0.000
	Other cash receipts from sale of equity or debt instruments of other entities	0.000	0.000
	Other cash payments to acquire equity or debt instruments of other entities	0.000	0.000
	Other cash receipts from sale of interests in joint ventures		
	Other cash payments to acquire interests in joint ventures	0.000	0.000
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.000	0.000
	Cash payments for investment in partnership firm or association of persons or limited liability partnerships	0.000	0.000
	Proceeds from sales of property, plant and equipment	0.000	0.000
	Purchase of property, plant and equipment	0.000	18.300
	Proceeds from sales of investment property	0.000	0.000
	Purchase of investment property	0.000	0.000
	Proceeds from sales of intangible assests	0.000	0.000
	Purchase of intangible assets	0.000	0.000
	Proceeds from sales of intangible assets under development	0.000	0.000
	Purchase of intangible assets under development	0.000	0.000
	Proceeds from sales of goodwill	0.000	0.000
	Purchase of goodwill	0.000	0.000
	Proceeds from biological assests other than bearer plants	0.000	0.000
	Purchase of biological assets other than bearer plants	0.000	0.000
	Proceeds from government grants	0.000	0.000
	Proceeds from sales of other long term assets	0.000	0.000
	Purchase of other long-term assets	0.000	0.000
	Cash advances and loans made to other parties	0.000	0.000
	Cash receipts from repayment of advances and loans made to other parties	0.000	0.000
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.000	0.000
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.000	0.000
	Dividends received	0.000	0.000
	Interest received	3.600	2.790
	Income taxes paid (refund)	0.000	0.000
	Other inflows (outflows) of cash	0.000	0.000
	Net cash flows (used in) investing activities	3.600	-15.510
	Cash flows from used in financial activities		
	Proceeds from changes in ownership interest in subsidiaries	0.000	0.000
	Payments from changes in ownership interest in subsidiaries	0.000	0.000
	Proceeds from issuing shares	0.000	0.000
	Proceeds from issuing other equity instruments	0.000	0.000
	Payments to acquire or redeem entity's shares	0.000	0.000
	Payments of other equity instruments	0.000	0.000
	Proceeds from issuing debentures noted bonds etc	0.000	0.000
	Proceeds from borrowings	0.000	0.000
	Payments of finance lease liabilities	0.000	0.000
	Payments of lease liabilities	0.000	0.000
	Dividends paid	0.000	0.000
	Interest paid	0.000	0.000
	Income taxes paid(refund)	0.000	0.000
	Other inflows (outflows) of cash	0.000	0.000
	Net cash flows from (used in) financing activities	0.000	0.000
	Net increase(decrease) in cash and cash equivalents before effect of exchange rate changes	46.410	-20.420
	Effect of exchanges rate changes on cash and cash equivalents		
	Effect of exchanges rate changes on cash and cash equivalents	0.000	0.000
	Net increase (decrease) in cash and cash equivalents	46.410	20.420
	Cash and cash equivalents cash flow statement at beginning of period	59.600	59.130
	Cash and cash equivalents cash flow statement at end of period	106.010	38.710

For Pushpsons Industries Limited

Pankaj Jain
Chairman (Director)
DIN: 00001923



Place: New Delhi

Date: 10th November, 2025



LIMITED REVIEW REPORT

To the Board of Directors of
Pushpsons Industries Limited
B-40, Okhla Industrial Area Phase- I
New Delhi - 110 020

We have reviewed the accompanying statement of unaudited financial results of **Pushpsons Industries Limited** for the period ended **30th September 2025**. 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 this financial statement based on our review.

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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 52 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.

Our conclusion is not modified in respect to this matter.

For Ritu Gupta & Co.
Chartered Accountants
Firms Registration Number: 119890W



Ritu Gupta
Proprietor
Membership Number: 104077

Place : New Delhi
Date : 10th Nov 2025
UDIN: 25104077BMMKX01611



When an unmodified opinion is expressed on the Quarterly financial results for Companies

Auditor's 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 Requirements) Regulations 2015

**TO THE BOARD OF DIRECTORS OF
PUSHPSONS INDUSTRIES LIMITED
(CIN- L74899DL1994PLC059950)
B-40 Okhla Industrial Area, Phase 1,
New Delhi – 110020**

We have audited the quarterly financial results of Pushpsons Industries Limited for the quarter ended 30th September 2025, 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 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 Indian Accounting Standard 34 (Ind AS 34) for Interim Financial Reporting, prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India, 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 quarterly financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- ii. give a true and fair view of the net profit/loss and other financial information for the quarter ended 30th September 2025.

For Ritu Gupta and co
Chartered Accountants

Rgupta

Ritu Gupta
M.no.104077
Frm:119890W



Dated:10th Nov 2025
Place:New Delhi

UDIN: 25104077BMMKXP4615