



PUSHPSONS INDUSTRIES LTD.

CIN # : L74899DL1994PLC059950

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

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info@pushpsons.com

Date: 29th May, 2026

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

Sub: Audited Financial Results- Pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 for the quarter and year ended on 31st March, 2026

Dear Sir / Madam,

Please find the enclosed herewith Standalone Audited Financial Results along with reconciliation statement, Cash Flow Statement Indirect, Form-A, Independent Auditors Report on Audited Financial Results, Declaration on unmodified opinion submitted by statutory auditors of the Company and declaration under Regulation 33(3) by Chief Financial Officer for standalone results for the year/quarter ended 31st March, 2026 . These results were taken on record by the Board of Directors in the meeting held on Friday the May 29, 2026 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 11.59 A.M. and concluded at 12.15 P.M. (NOON).

For and on behalf of Pushpsons Industries Limited


Pankaj Jain
Chairman (Director)
DIN: 00001923
Address: E-16, Lane W-4, Sainik Farms
Delhi- 110062



Date: 29/05/2026
Place: New Delhi

Financial Results-Ind-AS						
Particulars	3 months ended	3 months ended	3 months ended	Year ended	Year Ended	
	31/03/2026	31/12/2025	31/03/2025	31/03/2026	31/03/2025	
Date of start of reporting period	01/01/2026	01/10/2025	01/01/2025	01/04/2026	01/04/2024	
Date of end of reporting period	31/03/2026	31/12/2025	31/03/2025	31/03/2026	31/03/2025	
Whether results are audited or unaudited	Audited	Unaudited	Audited	Audited	Audited	
Nature of report standalone or consolidated	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/9 months ended, in such case zero shall be inserted in the said column.					
1	Income					
	Revenue from operations	67.70	78.38	143.33	334.47	456.33
	Other Income	3.57	4.20	2.16	14.58	8.73
	Total Income	71.27	82.58	145.49	349.05	465.06
2	Expenses					
a	Cost of material consumed	38.88	27.74	43.72	151.89	184.60
b	Purchases of stock-in-trade	0.00	0.00	0.00	0.00	0.00
c	Changes in inventories of finished goods, works in progress and stock-in-trade	-36.95	1.68	24.61	-31.36	20.47
d	Employee benefit expenses	15.51	14.24	14.22	63.33	53.98
e	Finance costs	0.16	0.21	0.23	0.75	1.20
f	Depreciation, depletion and amortisation expenses	0.00	0.00	3.41	3.94	10.00
(f)	Other expenses					
i)	Other expenses	33.45	24.58	21.08	101.87	92.09
ii)	Manufacturing Expenses	10.89	14.43	17.22	44.89	51.90
	Total Other Expenses	44.34	39.01	38.30	146.76	143.99
	Total Expenses	61.94	82.88	124.49	335.31	414.24
3	Total profit before exceptional items and tax	9.33	-0.30	21.00	13.74	50.82
4	Exceptional items	0.00	0.00	0.00	0.00	0.00
5	Total Profit before tax	9.33	-0.30	21.00	13.74	50.82
6	Tax Expense					
7	Current Tax	0.00	0.00	0.00	0.00	0.00
8	Deferred Tax	0.00	0.00	0.00	0.00	0.00
9	Total Tax Expenses	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
11	Net Profit Loss for the period from continuing operations	9.33	-0.30	21.00	13.74	50.82
12	Profit (loss) from discontinued operations before tax	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
14	Net profit (loss) from discontinued operation after tax	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
16	Total profit (loss) for period	9.33	-0.30	21.00	13.74	50.82
17	Other comprehensive income net of taxes	-1.37	3.50	2.15	1.04	-1.49
18	Total Comprehensive Income for the period	7.96	3.20	23.15	14.78	49.33
19	Total profit or loss, attributable to	0.00	0.00	0.00	0.00	0.00
	Profit or loss, attributable to owners of parent					
	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
	Total Comprehensive income for the period attributable to owners of parent non- controlling interests	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
	Face Value of equity share capital	10.00	10.00	10.00	10.00	10.00
22	Reserves excluding revaluation reserve	0.00	0.00	0.00	-20.01	-34.79



23	Earning per share					
i	Earning per equity share for continuing operations					
	Basic earning(loss) per share from continuing operation	0.17	0.07	0.50	0.32	1.06
	Diluted earning (loss) per share from continuing operations	0.17	0.07	0.50	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
	Diluted earning (loss) per share from discontinued operations	0.00	0.00	0.00	0.00	0.00
iii	Earning per equity share (for continuing and discounting operations)					
	Basic earning (loss) per share from continuing and discontinued operations	0.17	0.07	0.50	0.32	1.06
	Diluted earning (loss) per share from continuing and discontinued operations	0.17	0.07	0.50	0.32	1.06
24	Debt equity ratio	0.00	0.00	0.00	0.12	0.10
25	Debt service coverage ratio	0.00	0.00	0.00	2.79	10.32
26	Interest service coverage ratio	0.00	0.00	0.00	0.00	0.00
27	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 Friday the 29th May,2026					
ii	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.					
iii	Paid up Equity is inclusive of Rs. 62.04 lacs being the amount paid up on forfeited equity shares.					
iv	There were no complaints from investors outstanding at the beginning of the quarter or received during the quarter ended 31st March, 2026.					
v	Previous period figures have been regrouped/rearranged wherever necessary.					
vi	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.					



STATEMENT OF ASSETS AND LIABILITIES				Amount in (Lakhs)
	Current Year Ended		Previous Year Ended	
	31.03.2026		31.03.2025	
Date of start of reporting period	01/04/2025		01/04/2024	
Date of end of reporting period	31/03/2026		31/03/2025	
Whether results are audited or unaudited	Audited		Audited	
Nature of report standalone or consolidated	Standalone		Standalone	
Assets				
1. Non-current assets				
Property, plant and equipment	219.38		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	
1	0.00		0.00	
2	0.00		0.00	
3	0.00		0.00	
4	0.00		0.00	
5	0.00		0.00	
Details of other non-current financial assets				
Total of 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	0.00		0.00	
1 Security Deposit	9.00		9.00	
2 Taxes Receivable	3.09		3.01	
3 Fixed Deposit with maturity more than 12 months	104.65		98.22	
4	0.00		0.00	
5	0.00		0.00	
Detail of other non-current assets				
Total of other non-current assets	116.74		110.23	
Total non-current assets	336.12		333.56	
2. Current assets				
Inventories	83.13		54.04	
Current financial assets	0.00		0.00	
Current Investments	0.00		0.00	
Trade receivables, current	13.48		42.60	
Cash and cash equivalents	0.47		0.66	
Bank balance other than cash and cash equivalents	104.28		58.94	
Loans,current	0.00		0.00	
Other current financial assets				
1	0.00		0.00	
2	0.00		0.00	
3	0.00		0.00	
4	0.00		0.00	
5	0.00		0.00	
Details of other current financial assets				
Total of Other current financial assets				
Total current financial assets	118.23		102.20	
Current tax assets (net)	0.00		0.00	
Other current assets				
1 Prepaid expenses	6.65		5.65	
2 Taxes receivable	20.83		23.02	
3 Others	3.67		22.03	
4	0.00		0.00	
5	0.00		0.00	
Details of other current assets				
Total of other current assets	31.15		50.70	
Total current assets	232.51		206.94	
3 Non current assets classified as held for sale	0.00		0.00	
4 Regulatory deferral account debit balances and related deferred tax Assets	0.00		0.00	
Total assets	568.63		540.50	
Equity and liabilities				
1. Equity				
Equity attributable to owners of parent				
Equity share capital	527.05		527.05	
Other equity	-20.01		-34.79	
Total equity attributable to owners of parents	507.04		492.26	
Non Controlling Interest	0.00		0.00	
Total equity	507.04		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	



	(A) Total outstanding dues of micro enterprises and small enterprises	0.00	0.00
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.00	0.00
	Total Trade Payable		
	Other non-current financial liabilities	0.00	0.00
1		0.00	0.00
2		0.00	0.00
3		0.00	0.00
4		0.00	0.00
5		0.00	0.00
	Details of other non-current financial liabilities		
	Total of other non-current financial liabilities	0.00	0.00
	Total non-current financial liabilities	0.00	0.00
	Provisions, non-current	7.02	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
1		0.00	0.00
2		0.00	0.00
3		0.00	0.00
4		0.00	0.00
5		0.00	0.00
	Details of other non-current liabilities		
	Total of other non-current liabilities	0.00	0.00
	Total non-current liabilities	7.02	5.96
	Current liabilities		
	Current financial liabilities		
	Borrowings, current	0.00	0.00
	Trade payables, current		
	(A) Total outstanding dues of micro enterprises and small enterprises	12.17	21.03
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	5.27	4.50
	Total Trade payable	17.44	25.53
	Other Current Financial liabilities	0.00	0.00
1		0.00	0.00
2		0.00	0.00
3		0.00	0.00
4		0.00	0.00
5		0.00	0.00
	Details of other current financial liabilities		
	Total of other current financial liabilities	0.00	0.00
	Total Current financial liabilities	17.44	25.53
	Other current liabilities		
1	Others	6.94	7.84
2	Advance from customers	28.12	7.25
3		0.00	0.00
4		0.00	0.00
5		0.00	0.00
	Detail of other current liabilities		
	Total of other current liabilities	35.06	15.09
	Provisions, current	2.07	1.66
	Current tax liabilities (net)	0.00	0.00
	Deferred government grants, current	0.00	0.00
	Total current liabilities	54.57	42.28
3	Liabilities directly associated with assets in disposal group classified as held for sale	0.00	0.00
4	Regulatory deferral account credit balances and related deferred tax liability	0.00	0.00
	Total liabilities	61.59	48.24
	Total equity and liabilities	568.63	540.50
	Disclosure of notes on assets and liabilities		

Place: New Delhi
Date: 29th May, 2026

For Pushpsons Industries Limited

Pankaj Jain
Chairman (Director)
DIN: 00004923

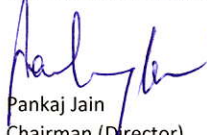


This is forming part of Quarterly Results of Pushpsons Industries Limited as on 31.03.2026 as required by SEBI Circular CIR/CFD/FAC/62/2016 dt. 05/07/2016

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	Year ended	Rs. In Lakh
		31st March, 2026	31st December, 2025	31st March, 2025	31st March, 2026	Year ended 31st March, 2025
	Profit / (Loss) after Tax as reported under previous GAAP	7.96	3.20	23.15	14.78	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	7.96	3.20	23.15	14.78	49.33

For Pushpsons Industries Limited


Pankaj Jain
Chairman (Director)
DIN: 00001923



Place: New Delhi
Date: 29th May, 2026

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

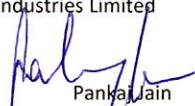
CASH FLOW STATEMENT INDIRECT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH, 2026

CASH FLOW STATEMENT INDIRECT		Rupees in Lakhs	
PARTICULARS		YEAR ENDED	YEAR ENDED
		31-03-2026	31-03-2025
A. DATE OF START OF REPORTING PERIOD		01-04-2025	01-04-2024
B. DATE OF END OF REPORTING PERIOD		31-03-2026	31-03-2025
C. WHETHER RESULTS ARE AUDITED OR UNAUDITED		Audited	Audited
D. NATURE OF REPORT STANDALONE OR CONSOLIDATED		Standalone	Standalone
PART I	Blue Color Marked field are non Mandatory		
1	Statement of cash flows		
	Cash flows from used in operating activities		
	Profit before tax	13.740	50.820
2	Adjustments for reconcile profit (loss)		
	Adjustments for finance costs	0.750	1.200
	Adjustments for decrease (increase) in inventories	-29.090	26.090
	Adjustments for decrease(increase) in trade receivables, current	29.120	-7.920
	Adjustments for decrease(increase) in trade receivables, non current	0.000	0.000
	Adjustments for decrease(increase) in other current assets	13.050	-39.740
	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	11.880	-19.970
	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	10.000
	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	1.470	1.850
	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	7.120	6.200
	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	1.040	-1.490
	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)	25.040	36.180
	Net cash flows from (used in) operations	38.780	14.640
	Dividends received	0.000	0.000
	Interest paid	0.750	1.200
	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	38.030	13.440



3	Cash flows from used in investing activities	Rupees in Lakhs	
	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	0.000	0.000
	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	19.180
	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	7.110	6.200
	Income taxes paid (refund)	0.000	0.000
	Other inflows (outflows) of cash	0.000	0.000
	Net cash flows (used in) investing activities	7.110	-12.980
4	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 exercise of stock option	0.000	0.000
	Proceeds from issuing debentures noted bonds etc	0.000	0.000
	Proceeds from borrowings	0.000	0.000
	Repayments of borrowings	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	45.140	0.460
5	Effect of exchanges rate changes on cash and cash equivalents	0.000	0.000
	Net increase (decrease) in cash and cash equivalents	45.140	0.460
	Cash and cash equivalents cash flow statement at beginning of period	59.600	59.140
	Cash and cash equivalents cash flow statement at end of period	104.740	59.600


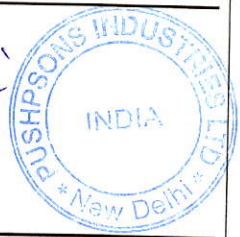

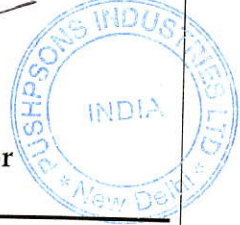
For Pushpsons Industries Limited


Pankaj Jain
Chairman (Director)
DIN: 00001923



Place: New Delhi
Date: 29th May, 2026

FORM A

1	Name of the company	Pushpsons Industries Limited
2	CIN	L74899DL1994PLC059950
3	Annual standalone financial statements for the year ended	31 st March, 2026
4	Type of Audit observation	Un-Qualified
5	Frequency of Observation	Not Applicable
6	Signed by: - <ul style="list-style-type: none">• Chairman / CEO • Managing Director / CFO • Proprietor of the Company • Audit Committee Chairman	<hr/> <p> Pankaj Jain (Chairman)</p> <p></p> <hr/> <p> Dinesh Jain Managing Director</p> <p></p> <hr/> <p>*Present Through Video Conference</p> <p>Ritu Gupta Proprietor Ritu Gupta & Co. Chartered Accountants Firm's Registration Number: 119890W Membership Number: 104077</p> <hr/> <p>*Present Through Video Conference</p> <p>Satya Bhushan Lal Jain Audit Committee - Chairman</p>



Independent Auditor's Report on Audited Financial Results of Pushpsons Industries Limited Pursuant to Regulation 33 and Regulation 52(4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

TO

THE BOARD OF DIRECTORS

PUSHPSONS INDUSTRIES LIMITED

New delhi

Report on the Audit of the Financial Results

1.Opinion

We have audited the accompanying Annual Financial Results ("the statement") of Pushpsons Industries Limited ("the Company") for the quarter and year ended 31 March, 2026, attached here with, being submitted by the company pursuant to the requirement of Regulation 33 and Regulation 52 of the Securities Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us the statement:

- i. is presented in accordance with the requirements of Regulation 33 and Regulation 52 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards under Section 133 of the Companies Act, 2013 ("the Act") read with the Companies (Indian Accounting standards) Rules, 2015, the relevant circulars, guidelines and directions issued by the Reserve Bank of India ("RBI") from time to time and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter ended 31 March, 2026 as well as the year-to-date results for the period from 01-04-2025 to 31-03-2026



2. Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act) and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India ("ICAI"). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

3. Board of Directors Responsibilities for the Statement

This Statement has been prepared on the basis of the interim financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and Regulation 52 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.



The Board of Directors are also responsible for overseeing the Company's financial reporting process.

4. **Key Audit Matters(KAM):** we have determined that there are no key audit matters to communicate in our report.

5. Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs, specified under section 143(10) of the Act, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, specified under section 143(10) of the Act, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However,



- future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

6. Other Matters

The Statement, the figures include the results for the quarter ended 31st March 2026 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures upto the third quarter of the current financial year which were subject to limited review .

The statement dealt with by this report have been prepared for the express purpose of filing with National Stock Exchange and BSE Limited and should be read with the Audited Standalone Financial Statements of the Company for the year ended March 31st 2026 .

Our opinion on the statement is not modified in respect of above matter.

For Ritu Gupta & Co
Chartered Accountants
Firm's Registration Number: 119890W

Rgupta

(Ritu Gupta) Proprietor
Membership Number: 104077
New Delhi
29th May 2026



UDIN: 26104077 SPMNKR3653



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 31st March 2026 , 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 31st March 2026.

For Ritu Gupta and co
Chartered Accountants

Rgupta

Ritu Gupta
M.no.104077
Frn:119890W



UDIN: 26104077XAHKXD2715

Dated:29th May 2026
Place:New Delhi



PUSHPSONS INDUSTRIES LTD.

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Date: 29th May, 2026

Corporate Relationship Department

The BSE Limited

25, Phiroz Jeejeebhoy Tower

Dalal Street

Mumbai -400001

Scrip Code- 531562

Sub: Declaration under Regulation 33(3) of the SEBI (Listing Obligation and Disclosure Requirements) (Amendment) Regulations, 2016 and SEBI Circular No. CIR/CFD/CMD/56/2016

In compliance with the Regulation 33(3)(d) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended by SEBI (Listing Obligation and Disclosure Requirements) (Amendment) Regulations, 2016 and SEBI Circular No. CIR/CFD/CMD/56/2016, we hereby declare that M/s Ritu Gupta & Co., Chartered Accountants, Statutory Auditors of the Company have issued Audit Report for the quarter ended and financial year ended on March 31, 2026 with unmodified opinion on the Financial Statements of the Company as prepared under the provisions of the Companies Act, 2013 and SEBI (Listing Obligation and Disclosure Requirements), 2015 for the quarter & year ended March 31, 2026.

For and on behalf of M/s Pushpsons Industries Limited


Sunil Bansal
Chief Financial Officer

