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 February, 2024

The General Manager- Marketing Operation/Listing **BSE Limited**

25, Phiroz Jeejeebhoy Tower Dalal Street Mumbai -400001

Sub: Standalone Un-Audited Financial Results- Pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 for the quarter ended on 31st December, 2023

Please find the enclosed herewith Standalone Un- Audited Financial Results along with reconciliation statement, Limited Review Report and Declaration of unmodified opinion for the quarter ended 31st December, 2023. These results were taken on record by the Board of Directors in the meeting held on Saturday the February 10, 2024 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 11:08 A.M. and concluded at 11.30 A.M.

For and on behalf of M/s Pushpsons Industries Limited

INDU.

INDIA

Pankaj Jain Chairman (Director)

DIN: 00001923

Vew Del Address: E-16, Lane W-4, Sainik Farms

New Delhi- 110062

Date: 10/02/2024 Place: New Delhi

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
Statement of Standalone Un-audited Financial Results for the Quarter ended 31st December, 2023

_		Financial Results-	Ind-AS				
		3 months	3 months	3 months	9 months	9 months	
			1-11-11-11-11-11-11-11-11-11-11-11-11-1		ended	ended	Year Ended
rticula	nrs	ended	ended	ended		31/12/2022	31/03/202
		31/12/2023	30/09/2023	31/12/2022	31/12/2023		01/04/202
	Date of start of reporting period	01/10/2023	01/07/2023	01/10/2022	01/04/2023	01/04/2022	
\neg	Date of end of reporting period	31/12/2023	30/09/2023	31/12/2022	31/12/2023	31/12/2022	31/03/202
	Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audite
	Nature of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone	Standalone	Standalo
30.11	Blue color marked fields are non-mandatory.						
t-1	Blue Color marked fields are non-mandatory.	16.1	6	months/6 mont	hs anded		
	For consolidated results,	, if the company nas case zero shall be in:	no rigures for s	id column	ns ended,		
	in such	case zero snan be in	Serted in the 3a	la colainii.			
1	Income	22.22	420.77	67.71	292.52	122.91	244.
	Revenue from operations	99.79	129.77	67.71		6.18	6.
	Other Income	1.09	2.30	2.30	4.84	129.09	251.
	Total Income	100.88	132.07	70.01	297.36	125.05	231.
2	Expenses		10120	00.00	440.40	64.03	119.
а	Cost of material consumed	37.63	45.35	35.73	118.40	- Little Committee	0.
	Purchases of stock-in-trade	0.00	0.00	0.00	0.00	0.00	U.
_	Changes in inventories of finished goods,				10-5-11	Lateran	
	works in progress and stock-in-trade	7.00	11.10	-6.64	13.68	-1.97	-13
c		13.86	11.88	14.18	37.37	37.64	48
d	Employee benefit expenses	1.64	1.44	0.28	3.96	0.67	1
e	Finance costs	2.13	2.13	2.11	6.39	6.32	8
f	Depreciation, depletion and amortisation expenses	2.13	2,13	2.11	0.00		
f)	Other expenses			21.00	61.52	41.11	82
i)	Other expenses	18.54	29.16	24.90			33
ii)	Manufacturing Expenses	12.46	10.44	11.21	33.40	26.03	
	Total Other Expenses	31.00	39.60	36.11	94.92	67.14	115
-	Total Expenses	93.26	111.50	81.77	274.72	173.83	280
		7.62	20.57	-11.76	22.64	-44.74	-29
3	The state of the s	0.00	0.00	0.00	0.00	0.00	(
4	Exceptional items Total Profit before tax	7.62	20.57	-11.76	22.64	-44.74	-29
5		7.02	20.57				
6	Tax Expense	2.00	0.00	0.00	0.00	0.00	(
7	Current Tax	0.00	0.00		(4)0 ** 7**	0.00	
8	Deferred Tax	0.00	0.00	0.00	0.00		
9	Total Tax Expenses	0.00	0.00	0.00	0.00	0.00	
	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	7.62	20.57	-11.76	22.64	-44.74	-2
- 12	Profit (loss) from discontinued operations						
12	VERMONE PRODUCTION OF THE PROD	0.00	0.00	0.00	0.00	0.00)
-	before tax	0.00			0.00	0.00)
_	Tax expense of discontinued operations	0.00	0.00				
14	Net profit (loss) from discontinued	0.00	0.00	0.00	0.00	0.00	ol
	operation after tax	0.00	0.00	0.00	0.00		
15	Share of Profit(loss) of associates and joint				0.00	0.00	
	ventures accounted for using equity method	0.00			0.00		+
16	Total profit (loss) for period	7.62	20.57		22.64	-44.7	_
17	Other comprehensive income net of taxes	0.94	-0.48		0.35	-0.2	
10	Total Comprehensive Income for the period	8.56	20.09	-11.83	22.99	-44.9	
		0.00		200.000,000	0.00	0.0	0
19	Profit or loss, attributable to Profit or loss, attributable to owners of parent Total profit or loss, attributable to non-controlling interests		(A)				
	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	0.0	0
	Total Comprehensive income for the period attributable to owners of parent non- controlling interests	0.0	0.0	0.00	0.00	0.0	0
2	1 Details of equity share capital	527.0	5 527.0	5 527.05	527.05	527.0	5 5
	Paid-up equity share capital						
	Face Value of equity share capital	10.0	0 10.0	0 10.00	10.00	10.0	
2	2 Detials of debt securities				001.000		10
	Paid-up debit capital	0.0					
_	Face value of debt securities	0.0000	0.0				_
^			_	0.00	0.00	0.0	00 -1
2					0.00	0.0	00
2		0.0	1				
	I AVDIA						
	1 13 11 151	-		-			

25	Earning per share							
1	Earning per equity share for contnuing operations							
	Basic earning(loss) per share from continuing		- 1					
	operation	0.18	0.43	-0.25	0.49	-0.97	-0.6	
	Diluted earning (loss) per share from continuing							
	operations	0.18	0.43	-0.25	0.49	-0.97	-0.6	
	Earning per equity share for discontinued							
ii	operations							
	Basic earning (loss) per share from discontinued							
	operations	0.00	0.00	0.00	0.00	0.00	0.0	
	Diluted earning (loss) per share from							
	discontinued operations	0.00	0.00	0.00	0.00	0.00	0.0	
ii	Earning per equity share							
	Basic earning (loss) per share from continuing	0.18	0.43	-0.25	0.49	-0.97	-0.6	
	and discontinued operations							
	Diluted earning (loss) per share from continuing	0.18	0.43	-0.25	0.49	-0.97	-0.6	
	and discontinued operations							
26	Debt equity ratio	0.00	0.00	0.00	0.00	0.00	0.2	
27	Debt service coverage ratio	0.00	0.00	0.00	0.00	0.00	-5.0	
28	Interest service coverage ratio	0.00	0.00	0.00	0.00	0.00	0.0	
29	Disclosure of notes on financial results							
i i	The above results were reviewed by the Audit Committee and taken on record by the							
	Board of Directors at its meeting held on Saturday 10th February, 2024							
- ii	The Auditors have carried out 'Limited Review' of the above fi	nancial 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 31st December, 2023.							
vi	Previous period figures have been regrouped/rearranged whe	erever necessary.						
	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 ww	w.pushpsons.o	com.		100		

Pankaj Jain
Chairman (Director)
DIN: 00001923 Pankaj Jain Chairman (Director) DIN: 00001923

Place: New Delhi

Date: 10th February, 2024

This is forming part of Quarterly Results of Pushpsons Industries Limited as on 31.12.2023 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:-

				Rs. In Lacs	
		3 months ended	3 months ended	9 months ended	
		31st December,	31st December,	31st December,	
Sr. No.	Particulars	2023	2022	2022	
	Profit / (Loss) after Tax as reported under				
	previous GAAP	8.56	-11.83	-44.95	
	Adjustment on account of:				
	Reversal of Depreciation on leasehold land being				
1,	Operating lease	· ·	-	-	
	Recognition of amortisation of leasehold land being				
2	operating lease, in other lease			_	
2	operating lease, in other lease		×=:	1,000	
	 Measurement of Financial assets and liabilities at				
3	amortised cost.		Yes -	12	
4	Reversal of amortisation of Goodwill	-	17.5	15	
	Recognition of loss allowance for expected credit				
5	losses on financial assets measured at amortised cost		_	_	
J	1033es on manetal assets measured at amortised cost		100		
	Recognition of foreign exchange fluctuation as MTM				
6	of forward contracts	-		i i	
-	Developed of Developed on continuous with land AS		_	_	
,	Reversal of Revenue on copliance with Ind AS		_		
	Reversal of Cost of services on compliance)			
8	with Ind AS	-	5		
9	Deferred tax impact on above Ind AS adjustments	· ·	-	-	
	Profit / (Loss) after Tax as reported under Ind AS	8.56	-11.83	-44.	

Place: New Delhi

Date: 10th February, 2024

For Pushpsons Industries Limited

INDIA

Pankaj Jain Chairman (Director)

DIN: 00001923



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 31st December 2023. 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.

Supta

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 Feb, 2024

UDIN: 24104077BKHH107844

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 31^{st} December 2023 , 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 as well as the year to date 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 as well as the year to date results:

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 December 2023.

For Ritu Gupta and co Chartered Accountants

Ritu Gupta M.no.104077

Frn:119890W

Dated:10th Feb 2024

UDIN: 24104077BKHH1P6557