

## PUSHPSONS INDUSTRIES LTD.

CIN #: L74899DL1994PLC059950

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

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Date: 11th February, 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 ended on 31st December, 2024

Please find the enclosed herewith Standalone Un-Audited Financial Results along with reconciliation statement, copy of Limited Review Report along with Declaration of unmodified opinion submitted by the Statutory Auditor of the Company for the quarter ended 31st December, 2024. These results were taken on record by the Board of Directors in the meeting held on Tuesday the February 11, 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 10.59 A.M. and concluded at 11.10 AM.

For and on behalf of Pushpsons Industries Limited

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PANKAJ JAIN (Director)

DIN: 00001923 Add E-16, Lane W-4

Sainik Farms, Delhi – 110062

Date: 11/02/2025 Place: New Delhi

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, 2024

							Rs. in Lacs
		Financial Results					
Particul	la va	3 months	3 months	3 months	9 months	9 months	
Particul	lars	ended	ended	ended	ended	ended	Year Ended
	St. Cut C III	31/12/2024	30/09/2024	31/12/2023	31/12/2024		31/03/202
Δ .	Date of start of reporting period	01/10/2024	01/07/2024	01/10/2023	01/04/2024		01/04/202
3	Date of end of reporting period	31/12/2024	30/09/2024	31/12/2023	31/12/2024		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	Standalon
art-1	Blue color marked fields are non-mandatory.						
	For consolidated resul	ts, if the company ha	s no figures for :	3 months/6 mo	nths ended,		
	in suc	h case zero shall be ir	serted in the sa	id column.			
1	Income						
	Revenue from operations	112.50	124.39	99.79	313.00	292.52	407.5
	Other Income	2.90	2.17	1.09	6.57	4.84	7.3
	Total Income	115.40	126.56	100.88	319.57	297.36	414.9
2	Expenses						
а	Cost of material consumed	44.57	62.15	37.63	140.88	118.40	160.7
ь	Purchases of stock-in-trade	0.00	0.00	0.00	0.00		0.0
	Changes in inventories of finished goods,		0.00	0.00	0.00	0.00	- 0.0
с	works in progress and stock-in-trade	-0.32	-0.23	7.00	-4.14	13.68	25.7
d	Employee benefit expenses	15.73	12.11	13.86	39.76	37.37	
e	Finance costs						49.9
f	Depreciation, depletion and amortisation expenses	0.39	0.28	1.64	0.96	3.96	5.2
(f)		2.20	2.20	2.13	6.59	6.39	8.7
	Other expenses				J-00		
i)	Other expenses	28.47	27.99	18.54	71.02	61.52	83.4
ii)	Manufacturing Expenses	8.85	13.59	12.46	34.68		42.4
	Total Other Expenses	37.32	41.58	31.00	105.70	94.92	125.9
	Total Expenses	99.89	118.09	93.26	289.75	274.72	376.3
3	Total profit before exceptional items and tax	15.51	8.47	7.62	29.82	22.64	38.5
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.0
5	Total Profit before tax	15.51	8.47	7.62	29.82	22.64	38.5
6	Tax Expense						
7	Current Tax	0.00	0.00	0.00	0.00	0.00	0.0
	Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.0
9	Total Tax Expenses	0.00	0.00	0.00	0.00	0.00	0.0
_	Net movement in regulatory deferral account	0.00	0.00	0.00	0.00	0.00	0,0
- 1	balances related to profit or loss and the related						
- 1	deferred tax movement	0.00	0.00	0.00	0.08		
		0.00	0.00	0.00	0.00	0.00	0.0
	Net profit (loss) for the period from continuing						
$\overline{}$	operations	15.51	8.47	7.62	29.82	22.64	38.5
	Profit (loss) from discontinued operations						
	before tax	0.00	0.00	0.00	0.00	0.00	0.0
_	Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.0
14	Net profit (loss) from discontinued						
	operation after tax	0.00	0.00	0.00	0.00	0.00	0.0
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	0.0
16	Total profit (loss) for period	15.51	8.47	7.62	29.82	22.64	38.5
17	Other comprehensive income net of taxes	-3.99	0.80	0.94	-3.64	0.35	1.4
$\overline{}$	Total Comprehensive Income for the period	11.52	9.27	8.56	26.18	22.99	39.9
	Total profit or loss, attributable to	0.00	0.00	0.00	0.00	0.00	0.0
	Profit or loss, attributable to owners of parent Total profit	0.00	0.00	0.00	0.00	0.00	0.0
			3.557		f - 18	511112	
- 1	or loss, attributable to non-controlling	100	201		h eff	50 July 1	
-	interests		l a		20		27-14-2
	Total profit or loss, attributable to non-controlling		al (F	PIS BUILT		303	
	interests						10 Albert
20	Total Comprehensive Income for the period		DS <sub>F</sub> (avolution	THE TOTAL		2505 [2010]	
	attributable to		BUATE SO.		三日 持衛	477-100	
	Comprehensive income for the period					con including in the control of the	
	attributable to owners of parent	0.00	0.00	0.00	0.00	0.00	0.0
	, , , , , , , , , , , , , , , , , , ,	0.00	0.00	0.00	0.00	0.00	0.0
	Total Comprehensive income for the period			1			
	attributable to owners of parent non- controlling interests	0.00	0.00	0.00	0.00	0.00	0.0
		0.00	0.00	0.00	0.00	0.00	0.0
	Details of equity share capital		F 0-				
	Paid-up equity share capital	527.05	527.05	527.05	527.05	527.05	527.0
	Face Value of equity share capital	10.00	10.00	10.00	10.00	10.00	10.0
	Detials of debt securities		0.00	0.00	0.00	0.00	0.0
	Paid-up debit capital	0.00					
22 [		0.00	0.00	0.00	0.00	0.00	0.0
	Paid-up debit capital			0.00	0.00	0.00	
22 [	Paid-up debit capital Face value of debt securities	0.00	0.00				-84.1
22	Paid-up debit capital Face value of debt securities Reserves excluding revaluation reserve	0.00	0.00	0.00	0.00	0.00	-84.1
22	Paid-up debit capital Face value of debt securities Reserves excluding revaluation reserve	0.00	0.00	0.00	0.00	0.00	0.0 -84.1 0.0
22	Paid-up debit capital Face value of debt securities Reserves excluding revaluation reserve	0.00	0.00	0.00	0.00	0.00	-84.1

25	<u></u>							
25	Earning per share							
	Earning per equity share for contnuing operations							
	Basic earning(loss) per share from continuing							
	operation	0.25	0.20	0.18	0.56	0.49	0.86	
	Diluted earning (loss) per share from continuing							
	operations	0.25	0.20	0.18	0.56	0.49	0.86	
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	
i	Earning per equity share							
	Basic earning (loss) per share from continuing	0.25	0.20	0.18	0.56	0.49	0.86	
	and discontinued operations							
	Diluted earning (loss) per share from continuing	0.25	0.20	0.18	0.56	0.49	0.86	
	and discontinued operations							
26	Debt equity ratio	0.00	0.00	0.00	0.00	0.00	0.15	
27	Debt service coverage ratio	0.00	0.00	0.00	0.00	0.00	4.80	
28	Interest service coverage ratio	0.00	0.00	0.00	0.00	0.00	0.00	
29	Disclosure of notes on financial results							
Î	The above results were reviewed by the Audit Committee and taken on record by the							
	Board of Directors at its meeting held on Tuesday 11th February, 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 31st December, 2024.							
vi	Previous period figures have been regrouped/rearranged whe	rever 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						- 7	
	on the Stock Exchange websites (www.bseindia.com) and on the Company's website www.pushpsons.com.							

Place: New Delhi Date: 11th February, 2025 For Pushpsons Industries Limited

Pankaj Jain Chaidman (Director DIN: 00001923

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This is forming part of Quarterly Results of Pushpsons Industries Limited as on 31.12.2024 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	2024	2023	2023	
	Profit / (Loss) after Tax as reported under	10 May 10 10 10 10 10 10 10 10 10 10 10 10 10			
	previous GAAP	11.52	8.56	22.99	
	Adjustment on account of:		o pi		
	Reversal of Depreciation on leasehold land being	- "			
1	Operating lease	× ×	500	-	
	Recognition of amortisation of leasehold land being	17 Cars	No.	240	
2	operating lease, in other lease	-	S 11 15-1	See to	
3	Measurement of Financial assets and liabilities at amortised cost.	1 4 N 2	€ CE	**	
4	Reversal of amortisation of Goodwill				
				1 0	
	Recognition of loss allowance for expected credit	- 17 4 Mar 1	X X-114		
5	losses on financial assets measured at amortised cost	1 - if 1			
6	Recognition of foreign exchange fluctuation as MTM of forward contracts	ā			
7	Reversal of Revenue on copliance with Ind AS		are se		
	Reversal of Cost of services on compliance				
8	with Ind AS	7 11 -		170	
9	Deferred tax impact on above Ind AS adjustments	11 24 375	= =	2 197	
	Profit / (Loss) after Tax as reported under Ind AS	11.52	8.56	22.99	

Place:

New Delhi

Date:

11th February, 2025

For Pyshpsons Industries Limited

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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 **31**<sup>st</sup> **December 2024**. 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: 11<sup>th</sup> Feb 2025

UDIN: 25104077 BMMKVW6100



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<sup>st</sup> December 2024, 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 December 2024.

For Ritu Gupta and co Chartered Accountants

Ritu Gupta M.no.104077

Frn:119890W

Dated:11<sup>th</sup> Feb 2025 Place:New Delhi

NDIN, -

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