



PUSHPSONS INDUSTRIES LTD.

CIN # : L74899DL1994PLC059950

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

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E-mail : pankaj@pushpsons.com
info@pushpsons.com

Date: 22nd May, 2024

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, 2024

Please find the enclosed herewith Standalone Audited Financial Results along with reconciliation statement, Cash Flow Statement Indirect, Form-A, and Independent Auditors Report and Declaration or Statement of Impact of Audit Qualifications for standalone results for the year/quarter ended 31st March, 2024. These results were taken on record by the Board of Directors in the meeting held on Wednesday the May 22, 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 11:23 A.M. and concluded at 11:49 A.M.

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: 22/05/2024

Place: New Delhi

Financial Results-Ind-AS						
Particulars	3 months ended	3 months ended	3 months ended	Year ended	Year Ended	
	31/03/2024	31/12/2023	31/03/2023	31/03/2024	31/03/2023	
A	Date of start of reporting period	01/01/2024	01/10/2023	01/01/2023	01/04/2023	01/04/2022
B	Date of end of reporting period	31/03/2024	31/12/2023	31/03/2023	31/03/2024	31/03/2023
C	Whether results are audited or unaudited	Audited	Unaudited	Audited	Audited	Audited
D	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	115.05	99.79	122.00	407.58	244.93
	Other Income	2.50	1.09	0.02	7.34	6.20
	Total Income	117.55	100.88	122.02	414.92	251.13
2	Expenses					
a	Cost of material consumed	42.32	37.63	55.48	160.72	119.52
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	12.04	7.00	-11.40	25.72	-13.38
d	Employee benefit expenses	12.59	13.86	13.03	49.96	48.60
e	Finance costs	1.32	1.64	1.06	5.29	1.72
f	Depreciation, depletion and amortisation expenses	2.39	2.13	2.20	8.78	8.53
(f)	Other expenses					
i)	Other expenses	21.89	18.54	34.70	83.41	82.42
ii)	Manufacturing Expenses	9.09	12.46	11.94	42.49	33.45
	Total Other Expenses	30.98	31.00	46.64	125.90	115.87
	Total Expenses	101.64	93.26	107.01	376.37	280.86
3	Total profit before exceptional items and tax	15.91	7.62	15.01	38.55	-29.73
4	Exceptional items	0.00	0.00	0.00	0.00	0.00
5	Total Profit before tax	15.91	7.62	15.01	38.55	-29.73
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	15.91	7.62	15.01	38.55	-29.73
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	15.91	7.62	15.01	38.55	-29.73
17	Other comprehensive income net of taxes	1.08	0.94	0.61	1.43	0.40
18	Total Comprehensive Income for the period	16.99	8.56	15.62	39.98	-29.33
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					
	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	Details of debt securities					
	Paid-up debit capital	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
23	Reserves excluding revaluation reserve	0.00	0.00	0.00	-84.12	-124.10
24	Debt redemption reserve	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	0.37	0.18	0.34	0.86	-0.63
	Diluted earning (loss) per share from continuing operations	0.37	0.18	0.34	0.86	-0.63
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
ii	Earning per equity share					
	Basic earning (loss) per share from continuing and discontinued operations	0.37	0.18	0.34	0.86	-0.63
	Diluted earning (loss) per share from continuing and discontinued operations	0.37	0.18	0.34	0.86	-0.63
26	Debt equity ratio	0.00	0.00	0.00	0.15	0.24
27	Debt service coverage ratio	0.00	0.00	0.00	4.79	-5.03
28	Interest service coverage ratio	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 Wednesday 22nd May,2024					
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, 2024.					
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		Current Year Ended	Previous Year Ended
		31.03.2024	31.03.2023
Date of start of reporting period		01/04/2023	01/04/2022
Date of end of reporting period		31/03/2024	31/03/2023
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	214.14		219.38
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	214.14		219.38
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	79.48		75.43
Total non-current assets	79.48		75.43
2 Current assets			
Inventories	80.13		105.44
Current financial assets	0.00		0.00
Current Investments	0.00		0.00
Trade receivables, current	34.68		29.86
Cash and cash equivalents	0.03		0.05
Bank balance other than cash and cash equivalents	59.11		20.72
Loans,current	0.00		0.00
Other current financial assets	0.00		0.00
Total current financial assets	93.82		50.63
Current tax assets (net)	0.00		0.00
Other current assets	41.71		46.83
Total current assets	41.71		46.83
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
Total assets	509.28		497.71
Equity and liabilities			
1 Equity			
Equity attributable to owners of parent			
Equity share capital	527.05		527.05
Other equity	-84.12		-124.10
Total equity attributable to owners of parents	442.93		402.95
Non Controlling Interest	0.00		0.00
Total equity	442.93		402.95
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	4.52		3.40
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	4.52		3.40
Current liabilities			
Current financial liabilities			
Borrowings, current	0.00		33.13
Trade payables, current	34.48		30.44
Other Current Financial liabilities	0.00		0.00
Total Current Financial liabilities	34.48		63.57
Other current liabilities	26.10		26.11
Provisions, current	1.25		1.68
Current tax liabilities (net)	0.00		0.00
Deferred government grants, current	0.00		0.00
Total current liabilities	27.35		27.79
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 liabilities	0.00		0.00
Total liabilities	66.35		94.76
Total equity and liabilities	509.28		497.71

For Pashpsons Industries Limited

Pankaj Jain
Chairman (Director)



This is forming part of Quarterly Results of Pushpsons Industries Limited as on 31.03.2024 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:-

Sr. No.	Particulars	3 months ended	3 months ended	Rs. In Lakh
		31st March, 2024	31st March, 2023	Year ended 31st March, 2024
	Profit / (Loss) after Tax as reported under previous GAAP	16.99	15.62	39.98
	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 compliance 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	16.99	15.62	39.98

Place: New Delhi
Date: 22nd May, 2024

For Pushpsons Industries Limited


Pankaj Jain
Chairman (Director)
DIN: 00001923



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, 2024

CASH FLOW STATEMENT INDIRECT		
PARTICULARS		YEAR ENDED
		31-03-2024
A. DATE OF START OF REPORTING PERIOD		01-04-2023
B. DATE OF END OF REPORTING PERIOD		31-03-2024
C. WHETHER RESULTS ARE AUDITED OR UNAUDITED		Audited
D. NATURE OF REPORT STANDALONE OR CONSOLIDATED		Standalone
PART I	Blue Color Marked field are non Mandatory	
	Statement of cash flows	
	Cash flows from used I operating activities	
	Profit before tax	38.550
	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	5.290
	Adjustments for decrease (increase) in inventories	25.300
	Adjustments for decrease(increase) in trade receivables, current	-4.810
	Adjustments for decrease(increase) in trade receivables, non current	0.000
	Adjustments for decrease(increase) in other current assets	1.070
	Adjustments for decrease(increase) in other non-current assets	0.000
	Adjustments for other financial assets, non-current	0.000
	Adjustments for other financial assets, current	0.000
	Adjustments for other bank balances	0.000
	Adjustments for increase (decrease) in trade payables, current	4.020
	Adjustments for increase (decrease) in trade payables, non-current	0.000
	Adjustments for increase (decrease) in other current liabilities	0.000
	Adjustments for increase (decrease) in other non- current liabilities	0.000
	Adjustments for depreciation and amortisation expense	8.780
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.000
	Adjustments for provisions, current	0.000
	Adjustments for provisions, non-current	0.000
	Adjustments for other financial liabilities, current	0.700
	Adjustments for other financial liabilities, non-current	0.000
	Adjustments for unrealised foreign exchange losses gains	0.000
	Adjustments for dividend income	0.000
	Adjustments for interest income	4.400
	Adjustments for share-based payments	0.000
	Adjustments for fair value losses(gains)	0.000
	Adjustments for undistributed profits of associates	0.000
	Other adjustments for which cash effects are investing or financing cash flow	0.000
	Other adjustments to reconcile profit (loss)	0.000
	Other adjustments for non cash items	1.430
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.000
	Total adjustments for reconcile profit(loss)	37.380
	Net cash flows from (used in) operations	75.930
	Dividends received	0.000
	Interest paid	5.290
	Interest received	0.000
	Income taxes paid (refund)	0.100
	Other inflows (outflows) of cash	0.000
	net cash flows from (used in) operations activities	70.640



Cash flows from used in investing activities		
Cash flows from losing control of subsidiaries or other businesses		0.000
Cash flows used in obtaining control of subsidiaries or other businesses		0.000
Other cash receipts from sale of equity or debt instruments of other entities		0.000
Other cash payments to acquire equity or debt instruments of other entities		0.000
Other cash receipts from sale of interests in joint ventures		
Other cash payments to acquire interests in joint ventures		0.000
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships		0.000
Cash payments for investment in partnership firm or association of persons or limited liability partnerships		0.000
Proceeds from sales of property, plant and equipment		0.000
Purchase of property, plant and equipment		3.550
Proceeds from sales of investment property		0.000
Purchase of investment property		0.000
Proceeds from sales of intangible assests		0.000
Purchase of intangible assets		0.000
Proceeds from sales of intangible assets under development		0.000
Purchase of intangible assets under development		0.000
Proceeds from sales of goodwill		0.000
Purchase of goodwill		0.000
Proceeds from biological assests other than bearer plants		0.000
Purchase of biological assets other than bearer plants		0.000
Proceeds from government grants		0.000
Proceeds from sales of other long term assets		0.000
Purchase of other long-term assets		0.000
Cash advances and loans made to other parties		0.000
Cash receipts from repayment of advances and loans made to other parties		0.000
Cash payments for future contracts, forward contracts, option contracts and swap contracts		0.000
Cash receipts from future contracts, forward contracts, option contracts and swap contracts		0.000
Dividends received		0.000
Interest received		4.400
Income taxes paid (refund)		0.000
Other inflows (outflows) of cash		0.000
Net cash flows (used in) investing activities		0.850
Cash flows from used in financial activities		
Proceeds from changes in ownership interest in subsidiaries		0.000
Payments from changes in ownership interest in subsidiaries		0.000
Proceeds from issuing shares		0.000
Proceeds from issuing other equity instruments		0.000
Payments to acquire or redeem entity's shares		0.000
Payments of other equity instruments		0.000
Proceeds from issuing debentures noted bonds etc		0.000
Proceeds from borrowings		-33.130
Payments of finance lease liabilities		0.000
Payments of lease liabilities		0.000
Dividends paid		0.000
Interest paid		0.000
Income taxes paid(refund)		0.000
Other inflows (outflows) of cash		0.000
Net cash flows from (used in) financing activities		33.130
Net increase(decrease) in cash and cash equivalents before effect of exchange rate changes		38.360
Effect of exchanges rate changes on cash and cash equivalents		0.000
Effect of exchanges rate changes on cash and cash equivalents		0.000
Net increase (decrease) in cash and cash equivalents		38.360
Cash and cash equivalents cash flow statement at beginning of period		20.770
Cash and cash equivalents cash flow statement at end of period		59.130

For Pushpsons Industries Limited

Pankaj Jain
Pankaj Jain

Chairman (Director)



DIN: 00001923



Place: New Delhi

Date: 22nd May, 2024

FORM A

1	Name of the company	Pushpsons Industries Limited
2	Annual standalone financial statements for the year ended	31 st March, 2024
3	Type of Audit observation	Un-Qualified
4	Frequency of Observation	Not Applicable
5	Signed by: - <ul style="list-style-type: none">• Chairman / CEO • Managing Director / CFO • Proprietor of the Company • Audit Committee Chairman	<hr/> <p style="text-align: center;">Pankaj Jain (Chairman)</p>  <hr/> <p style="text-align: center;">Dinesh Jain Managing Director</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 SEBI (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 for the quarter and year ended 31 March, 2024, attached here with, being submitted by the company pursuant to the requirement of Regulation 33 and Regulation 52 of the 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 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, 2024 as well as the year-to-date results for the period from 01-04-2023 to 31-03-2024

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). 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.Management's Responsibilities for the Financial Results

These quarterly financial results as well as the year-to-date financial results have been prepared on the basis of the interim financial statements. 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/loss 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 financial results, 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.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 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, 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 standalone financial results, including the disclosures, and whether the financial results 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.

5. Other Matters

The financial results include the results for the quarter ended 31st March 2024 being the derived 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 .Our report on the statement is not modified in respect of this matter.

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

Rgupta

(Ritu Gupta) Proprietor
Membership Number: 104077
New Delhi
22nd May 2024



UDIN: 24104077BKHHIS2626



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 31st March 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 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:

- 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 2024



For Ritu Gupta and co
Chartered Accountants

R Gupta

Ritu Gupta
M.no.104077
Frn:119890W

UDIN: 24104077BKHHIR1480

Dated: 22nd May 2024
Place: New Delhi