



PUSHPSONS INDUSTRIES LTD.

CIN # : L74899DL1994PLC059950

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

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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



Pankaj Jain

Chairman (Director)

DIN: 00001923

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

New Delhi- 110062



Date: 10/02/2024

Place: New Delhi

25	Earning per share						
I	Earning per equity share for continuing operations						
	Basic earning (loss) per share from continuing operation	0.18	0.43	-0.25	0.49	-0.97	-0.63
	Diluted earning (loss) per share from continuing operations	0.18	0.43	-0.25	0.49	-0.97	-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	0.00
	Diluted earning (loss) per share from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
ii	Earning per equity share						
	Basic earning (loss) per share from continuing and discontinued operations	0.18	0.43	-0.25	0.49	-0.97	-0.63
	Diluted earning (loss) per share from continuing and discontinued operations	0.18	0.43	-0.25	0.49	-0.97	-0.63
26	Debt equity ratio	0.00	0.00	0.00	0.00	0.00	0.24
27	Debt service coverage ratio	0.00	0.00	0.00	0.00	0.00	-5.03
28	Interest service coverage ratio	0.00	0.00	0.00	0.00	0.00	0.00
29	Disclosure of notes on financial results						
i	The above results were reviewed by the Audit Committee and taken on record by the Board of Directors at its meeting held on Saturday 10th February, 2024						
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, 2023.						
vi	Previous period figures have been regrouped/rearranged wherever necessary.						
vii	The aforesaid results have been filed with the Stock Exchange under Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 and are also available on the Stock Exchange websites (www.bseindia.com) and on the Company's website www.pushpsons.com .						

For Pushpsons Industries Limited

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:-

Sr. No.	Particulars	3 months ended	3 months ended	Rs. In Lacs
		31st December, 2023	31st December, 2022	9 months ended 31st December, 2022
	Profit / (Loss) after Tax as reported under previous GAAP	8.56	-11.83	-44.95
	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	8.56	-11.83	-44.95

Place: New Delhi
Date: 10th February, 2024

For Pushpsons Industries Limited


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.

Our conclusion is not modified in respect to this matter.

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

Rgupta



Ritu Gupta
Proprietor
Membership Number: 104077

Place : New Delhi
Date : 10th Feb, 2024
UDIN: 24104077BKHH107844



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 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
- 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

Rgupta

Ritu Gupta
M.no.104077
Frn:119890W



Dated:10th Feb 2024

Place:New Delhi

UDIN : 24104077BKHHIP6557