



PUSHPSONS INDUSTRIES LTD.

CIN # : L74899DL1994PLC059950

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

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Date: February 14, 2020

The General Manager- Marketing Operation/Listing
BSE Limited
25, Phiroz Jeejeebhoy Tower
Dalal Street
Mumbai-400 001

Sub: 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, 2019.

Dear Sir,

Please find enclosed herewith Un-Audited Financial Results and copy of Limited Review Report for the quarter ended December 31, 2019. These results were taken on record by the Board of Directors in the meeting held on Friday the February 14, 2020 at B-40, Okhla Industrial Area, Phase – I, New Delhi – 110020.

Thanking You

For Pushpsons Industries Limited

Pankaj Jain
Director

DIN:00001923

Resi. Add.: E-16, Lane W-4

Sainik Farms, New Delhi - 110062



Financial Results-Ind-AS						
Particulars	3 months ended	3 months ended	9 months ended	9 months ended	Year Ended	
	31-12-2019	31-12-2018	31-12-2019	31-12-2018	31-03-2019	
A	Date of start of reporting period	01-10-2019	01-10-2018	01-04-2019	01-04-2018	01-04-2018
B	Date of end of reporting period	31-12-2019	31-12-2018	31-12-2019	31-12-2018	31-03-2019
C	Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	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/6 months ended, in such case zero shall be inserted in the said column.						
1	Income					
	Revenue from operations	128.45	64.25	245.13	224.05	256.22
	Other Income	2.35	1.24	5.50	3.70	5.03
	Total Income	130.80	65.49	250.63	227.75	261.25
2	Expenses					
a	Cost of material consumed	48.82	18.40	99.02	74.87	81.51
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	3.12	5.78	-9.74	10.82	11.36
d	Employee benefit expenses	7.43	5.84	23.01	16.12	21.70
e	Finance costs	0.32	0.45	0.67	1.15	1.59
f	Depreciation, depletion and amortisation expenses	1.79	1.88	5.38	5.65	7.54
(f)	Other expenses					
i)	Other expenses	23.49	21.47	52.96	53.82	63.42
ii)	Manufacturing Expenses	20.18	14.58	49.05	45.51	56.44
	Total Other Expenses	43.67	36.05	102.01	99.33	119.86
	Total Expenses	105.15	68.40	220.35	207.94	243.56
3	Total profit before exceptional items and tax	25.65	-2.91	30.28	19.81	17.69
4	Exceptional items	0.00	0.00	0.00	0.00	0.00
5	Total Profit before tax	25.65	-2.91	30.28	19.81	17.69
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	25.65	-2.91	30.28	19.81	17.69
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	25.65	-2.91	30.28	19.81	17.69
17	Other comprehensive income net of taxes	0.10	-3.44	1.72	-1.15	-0.20
18	Total Comprehensive Income for the period	25.75	-6.35	32.00	18.66	17.49
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					
	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	0.00	-161.07
24	Debenture redemption reserve	0.00	0.00	0.00	0.00	0.00

25	Earning per share					
i	Earning per equity share for contnuing operations					
	Basic earning(loss) per share from continuing operation	0.55	-0.14	0.69	0.40	0.38
	Diluted earning (loss) per share from continuing operations	0.55	-0.14	0.69	0.40	0.38
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	0.55	-0.14	0.69	0.40	0.38
	Diluted earning (loss) per share from continuing and discontinued operations	0.55	-0.14	0.69	0.40	0.38
26	Debt equity ratio	0.00	0.08	0.00	0.08	0.00
27	Debt service coverage ratio	0.00	0.00	0.00	0.00	0.00
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 Friday 14th February,2020					
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, 2019.					
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
Director
DIN: 00001923



Place: New Delhi
Date: 14th February, 2020

This is forming part of Quarterly Results of Pushpsons Industries Limited as on 31.12.2019 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, 2019	31st December, 2018	9 months ended 31st December, 2018
	Profit / (Loss) after Tax as reported under previous GAAP	25.75	-6.35	18.66
	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	25.75	-6.35	18.66

Place: New Delhi
Date: 14th February, 2020

For Pushpsons Industries Limited

Pankaj Jain

Director

DIN: 00001923



Limited Review Report on Quarterly Unaudited Financial Results of Pushpsons Industries Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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** (the Company) for the period ended **31st December, 2019**. 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 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 provide 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 33 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.

For Ritu Gupta & Co.
Chartered Accountants
Firms Registration Number: 119890W
Rgupta
Ritu Gupta
Proprietor
Membership No. 104077



Place : New Delhi
Date : 14.02.2020
UDIN: 20104077AAAAH5786