



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: May 29, 2025

The Corporate Relationship Department
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai - 400001

Sub: Outcome of Board Meeting held on May 29, 2025.

Dear Sir / Madam,

The Board of Directors at their meeting held today, i.e. May 29, 2025, has inter alia:

1. Approved the audited financial results for the quarter and year ended on March 31, 2025.
2. A copy of Audited Financial Results along with reconciliation statement, Cash Flow Statement Indirect, Form-A, Independent Auditor's Report thereon and Declaration or Statement of Impact of Audit Qualifications for standalone results for the quarter & year ended on 31.03.2025 are enclosed herewith.
3. Appointment of Mr. Sunil Sharma (DIN-11103129), as a Non- Executive Independent Director:

Mr. Sunil Sharma (DIN-11103129) has been appointed as a Non- Executive Independent Director on the Board with effect from 29th May, 2025, pursuant to section 149, 150, 152 read with Schedule IV and Section 161(1) read with the Companies (Appointment and Qualifications of Directors) Rules, 2014 and other applicable provisions thereof, subject to the approval of shareholders at the ensuing General Meeting of the Company and will hold office for an initial term of 5 (five) consecutive years effect from 29th May 2025 to 28th May 2030.

Mr. Sunil Sharma (DIN-000000) is not related to any of the Directors of the Company.

A brief profile of Mr. Sunil Sharma is as follows:

Mr. Sunil Sharma, a law graduate with over 17 years of diverse legal experience, specializing in Arbitration, Corporate Law, Insolvency, Electricity Law, Land Acquisition, and both Civil and Criminal litigation. Over the course of his career, he had the privilege of working alongside leading law firms and esteemed Senior Advocates of the Supreme

Court and various High Courts, gaining invaluable insight and expertise in complex and high-stakes legal matters.

He is appointed as a Court Commissioner by the Delhi High Court to oversee the shareholders' meeting for the merger resolution of PVR, a significant corporate transaction. He has also conducted legal due diligence for major infrastructure and healthcare projects, including the 3600 MW KSK Power Plant in Chhattisgarh and OSL Healthcare Hospital in Gurgaon. During his tenure at Praxis Counsel, a reputed South Delhi-based law firm, he was involved in high-value electricity sector disputes and regulatory matters, representing prominent clients such as Adani, Global Energy, KSK Pvt. Ltd., Greenko, and the Avantha Group.

4. Appointment of Secretarial Auditor:

M/s Anand Nimesh & Associates, Practicing Company Secretary, has been appointed as the Secretarial Auditors of the Company to carry out the audit of secretarial records maintained by the Company (subject to the approval of shareholders at the ensuing General Meeting of the Company) for the period of five financial years commencing from the Financial Year 2025-26.

5. Approved the appointment of Mr. Sumanta Samanta Singhar, as the Internal Auditors of the Company for the Financial Year 2025-26.

The Board meeting commenced at 4.27 P.M. and concluded at 4.41 P.M.

This is for your kind information and records.

Thanking You,

For: PUSHPSONS INDUSTRIES LIMITED



(GEETA RAWAT)
COMPANY SECRETARY &
COMPLIANCE OFFICER

Encl. As above

Annexure A

Details Required under Regulation 30 read with Schedule III Part A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 9,2015:

Sl. No.	Particulars	Mr. Sunil Sharma	M/s Anand Nimesh & Associates	Mr. Sumanta Samanta Singhar
1	Reason for change viz. appointment, resignation, removal, death or otherwise	Proposed to be appointed as Non-Executive Independent Director.	Proposed to be appointed as Secretarial Auditor.	Proposed to be appointed as Internal Auditor for the Financial Year 2025-26.
2	Date of appointment/ cessation (as applicable) & term of appointment.	With effect from 29/05/2025: Appointed as Non-Executive Independent Director	Appointed as Secretarial Auditors of the Company for the period of five financial years commencing from the Financial Year 2025-26.	With effect from 01-04-2025: Reappointed as Internal Auditors of the Company for the Financial Year 2025-26.
3	Brief Profile (in case of appointment)	Mr. Sunil Sharma, a law graduate with over 17 years of diverse legal experience, specializing in Arbitration, Corporate Law, Insolvency, Electricity Law, Land Acquisition, and both Civil and Criminal litigation.	M/s Anand Nimesh & Associates, Company Secretary in Practice having more than 10 Years of experience in this field.	Mr. Sumanta Samanta Singhar, having more than 08 Years of experience in this field.
4	Disclosure of Relationships between directors (in case of appointment of Director)	Mr. Sunil Sharma is not related to any of the Directors of the Company.	None	None





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Date: 29th May, 2025

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, 2025

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 on Statement of Impact of Audit Qualifications for standalone results for the year/quarter ended 31st March, 2025. These results were taken on record by the Board of Directors in the meeting held on Thursday the May 29, 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 4.27 P.M. and concluded at 4.41 P.M.

For and on behalf of Pushpsons Industries Limited



Dinesh Jain
Managing Director
DIN: 00001912
Address: E-16, Lane W-4, Sainik Farms
Country Club Road, Delhi- 110062

Date: 29/05/2025

Place: New Delhi

Financial Results-Ind-AS						
Particulars	3 months ended	3 months ended	3 months ended	Year ended	Year Ended	
	31/03/2025	31/12/2024	31/03/2024	31/03/2025	31/03/2024	
A Date of start of reporting period	01/01/2025	01/10/2024	01/01/2024	01/04/2024	01/04/2023	
B Date of end of reporting period	31/03/2025	31/12/2024	31/03/2024	31/03/2025	31/03/2024	
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	143.33	112.50	115.05	456.33	407.58	
Other Income	2.16	2.90	2.50	8.73	7.34	
Total Income	145.49	115.40	117.55	465.06	414.92	
2 Expenses						
a Cost of material consumed	43.72	44.57	42.32	184.60	160.72	
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	24.61	-0.32	12.04	20.47	25.72	
d Employee benefit expenses	14.22	15.73	12.59	53.98	49.96	
e Finance costs	0.23	0.39	1.32	1.20	5.29	
f Depreciation, depletion and amortisation expenses	3.41	2.20	2.39	10.00	8.78	
(f) Other expenses						
i) Other expenses	21.08	28.47	21.89	92.09	83.41	
ii) Manufacturing Expenses	17.22	8.85	9.09	51.90	42.49	
Total Other Expenses	38.30	37.32	30.98	143.99	125.90	
Total Expenses	124.49	99.89	101.64	414.24	376.37	
3 Total profit before exceptional items and tax	21.00	15.51	15.91	50.82	38.55	
4 Exceptional items	0.00	0.00	0.00	0.00	0.00	
5 Total Profit before tax	21.00	15.51	15.91	50.82	38.55	
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	21.00	15.51	15.91	50.82	38.55	
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	21.00	15.51	15.91	50.82	38.55	
17 Other comprehensive income net of taxes	2.15	-3.99	1.08	-1.49	1.43	
18 Total Comprehensive Income for the period	23.15	11.52	16.99	49.33	39.98	
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 Reserves excluding revaluation reserve	0.00	0.00	0.00	-34.79	-84.12	



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	Earning per equity share for continuing operations					
	Basic earning(loss) per share from continuing operation	0.50	0.25	0.37	1.06	0.86
	Diluted earning (loss) per share from continuing operations	0.50	0.25	0.37	1.06	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
	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	0.50	0.25	0.37	1.06	0.86
	Diluted earning (loss) per share from continuing and discontinued operations	0.50	0.25	0.37	1.06	0.86
24	Debt equity ratio	0.00	0.00	0.00	0.10	0.15
25	Debt service coverage ratio	0.00	0.00	0.00	10.32	4.80
26	Interest service coverage ratio	0.00	0.00	0.00	0.00	0.00
27	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 Thursday 29th May,2025					
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, 2025.					
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
		31.03.2025	31.03.2024
Date of start of reporting period		01/04/2024	01/04/2023
Date of end of reporting period		31/03/2025	31/03/2024
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	223.33		214.14
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	0.00		0.00
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	110.24		79.48
Total non-current assets	333.57		293.62
2 Current assets			
Inventories	54.04		80.13
Current financial assets	0.00		0.00
Current Investments	0.00		0.00
Trade receivables, current	42.60		34.68
Cash and cash equivalents	0.66		0.03
Bank balance other than cash and cash equivalents	58.94		59.11
Loans, current	0.00		0.00
Other current financial assets	0.00		0.00
Total current financial assets	102.20		93.82
Current tax assets (net)	0.00		0.00
Other current assets	50.69		41.71
Total current assets	206.93		215.66
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	540.50		509.28
Equity and liabilities			
1 Equity			
Equity attributable to owners of parent			
Equity share capital	527.05		527.05
Other equity	-34.79		-84.12
Total equity attributable to owners of parents	492.26		442.93
Non Controlling Interest	0.00		0.00
Total equity	492.26		442.93
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	5.96		4.52
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	5.96		4.52
Current liabilities			
Current financial liabilities			
Borrowings, current	0.00		0.00
Trade payables, current	0.00		0.00
(A) Total outstanding dues of micro enterprises and small enterprises	21.03		11.86
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	4.50		22.62
Total Trade Payable	25.53		34.48
Other Current Financial liabilities	0.00		0.00
Total Current Financial liabilities	0.00		0.00
Other current liabilities	15.09		26.10
Provisions, current	1.66		1.25
Current tax liabilities (net)	0.00		0.00
Deferred government grants, current	0.00		0.00
Total current liabilities	42.28		61.83
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	48.24		66.35
Total equity and liabilities	540.50		509.28

For Pushpsons Industries Limited

Dinesh Jain
Managing Director
DIN: 00001912



Place: New Delhi
Date: 29th May, 2025

This is forming part of Quarterly Results of Pushpsons Industries Limited as on 31.03.2025 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, 2025	31st March, 2024	Year ended 31st March, 2025
	Profit / (Loss) after Tax as reported under previous GAAP	23.15	16.99	49.33
	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	23.15	16.99	49.33

Place: New Delhi
Date: 29th May, 2025

For Pushpsons Industries Limited

Dinesh Jain
Dinesh Jain
Managing Director
DIN: 00001912



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, 2025

CASH FLOW STATEMENT INDIRECT		YEAR ENDED
PARTICULARS		31-03-2025
A. DATE OF START OF REPORTING PERIOD		01-04-2024
B. DATE OF END OF REPORTING PERIOD		31-03-2025
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	50.820
	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	1.200
	Adjustments for decrease (increase) in inventories	26.090
	Adjustments for decrease(increase) in trade receivables, current	-7.920
	Adjustments for decrease(increase) in trade receivables, non current	0.000
	Adjustments for decrease(increase) in other current assets	-39.740
	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	-19.970
	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	10.000
	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	1.850
	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	6.200
	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	-1.490
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.000
	Total adjustments for reconcile profit(loss)	36.180
	Net cash flows from (used in) operations	14.640
	Dividends received	0.000
	Interest paid	1.200
	Interest received	0.000
	Income taxes paid (refund)	0.000
	Other inflows (outflows) of cash	0.000
	net cash flows from (used in) operations activities	13.440



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	19.180	
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		6.200
Income taxes paid (refund)		0.000
Other inflows (outflows) of cash		0.000
Net cash flows (used in) investing activities		-12.980
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		0.000
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		0.000
Net increase(decrease) in cash and cash equivalents before effect of exchange rate changes		0.460
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		0.460
Cash and cash equivalents cash flow statement at beginning of period		59.140
Cash and cash equivalents cash flow statement at end of period		59.600

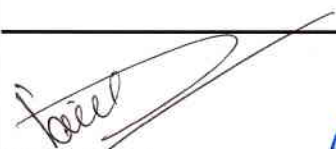
For Pushpsons Industries Limited

Dinesh Jain
Dinesh Jain
Managing Director
DIN: 00001912



Place: New Delhi
Date: 29th May, 2025

FORM A

1	Name of the company	Pushpsons Industries Limited
2	Annual standalone financial statements for the year ended	31 st March, 2025
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>*Present Through Video Conference</p> <p>Pankaj Jain (Chairman)</p> <hr/> <p> 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 Securities and Exchange Board of India (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 ("the Company") for the quarter and year ended 31 March, 2025, attached here with, being submitted by the company pursuant to the requirement of Regulation 33 and Regulation 52 of the Securities Exchange Board of India("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 under Section 133 of the Companies Act,2013("the Act") read with the Companies(Indian Accounting standards)Rules,2015,,the relevant circulars,guidelines and directions issued by the Reserve Bank of India("RBI")from time to time 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, 2025 as well as the year-to-date results for the period from 01-04-2024 to 31-03-2025**



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) and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India ("ICAI"). 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. Board of Directors Responsibilities for the Statement

This Statement has been prepared on the basis of the interim financial statements and has been approved by the Company's Board of Directors. 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 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 Statement, 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, specified under section 143(10) of the Act, 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, specified under section 143(10) of the Act, 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 statement,



including the disclosures, and whether the Statement 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 Statement, the figures include the results for the quarter ended 31st March 2025 being the balancing 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 .

The statement dealt with by this report have been prepared for the express purpose of filing with National Stock Exchange and BSE Limited and should be read with the Audited Standalone Financial Statements of the Company for the year ended March 31st 2025 .

Our opinion on the statement is not modified in respect of above matter.

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

Rgupta

(Ritu Gupta) Proprietor
Membership Number: 104077
New Delhi
29th May 2025



UDIN: 25104077BMMKWC9170



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 2025 , 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 2025

For Ritu Gupta and co
Chartered Accountants

Rgupta

Ritu Gupta
M.no.104077
Frn:119890W



Dated:29th May 2025
Place:New Delhi

UDIN: 25104077BMMKWD3385