



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 : +91-11-29556114, 26814918
E-mail : pankaj@pushpsons.com
info@pushpsons.com

Date: 30th May, 2019

The General Manager- Marketing Operation/Listing
BSE Limited
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 year / quarter
ended 31st March, 2019

Dear Sir,

Please find enclosed herewith the Audited Financial Results for the year / quarter
ended 31st March, 2019. These results were taken on record by the Board of
Directors in the meeting held on Thursday the May 30th, 2019 at registered office of
the Company at B-40, Okhla Industrial Area, Phase – 1, New Delhi-110020.

Kindly acknowledge the receipt.

Thanking You

For Pushpsons Industries Limited


Pankaj Jain
Director



DIN: 00001923
Resi. Add. : E-16, Lane W-4
Sainik Farm, New Delhi - 110062

		Financial Results-Ind-AS				
Particulars		3 months ended	3 months ended	3 months ended	Year ended	Year Ended
		31.03.2019	31.12.2018	31.03.2018	31.03.2019	31-03-2018
A	Date of start of reporting period	01-01-2019	01-10-2018	01-01-2018	01-04-2018	01-04-2017
B	Date of end of reporting period	31-03-2019	31-12-2018	31-03-2018	31-03-2019	31-03-2018
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 and 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	32.16	64.26	41.12	256.22	236.98
	Other Income	1.33	1.24	1.25	5.03	6.16
	Total Income	33.49	65.50	42.37	261.25	243.14
2	Expenses					
a	Cost of material consumed	6.64	18.40	5.61	81.51	98.48
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	0.53	5.79	4.48	11.36	4.16
d	Employee benefit expenses	5.58	5.84	5.49	21.70	21.69
e	Finance costs	0.44	0.45	0.25	1.59	1.09
f	Depreciation, depletion and amortisation expenses	1.88	1.88	0.93	7.54	9.28
(f)	Other expenses					
i)	Other expenses	9.61	21.47	22.94	63.42	52.69
ii)	Manufacturing Expenses	10.93	14.58	10.19	56.44	56.00
	Total Other Expenses	20.54	36.05	33.13	119.86	108.69
	Total Expenses	35.61	68.41	49.89	243.56	243.39
3	Total profit before exceptional items and tax	-2.12	-2.91	-7.52	17.69	-0.25
4	Exceptional items	0.00	0.00	0.00	0.00	0.00
5	Total Profit before tax	-2.12	-2.91	-7.52	17.69	-0.25
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	-2.12	-2.91	-7.52	17.69	-0.25
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	-2.12	-2.91	-7.52	17.69	-0.25
17	Other comprehensive income net of taxes	0.95	-3.44	0.59	-0.20	0.59
18	Total Comprehensive Income for the period	-1.17	-6.35	-6.93	17.49	0.34
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	0.00	0.00	0.00	0.00	0.00
	Total profit or loss, attributable to non-controlling interests	0.00	0.00	0.00	0.00	0.00
20	Total Comprehensive Income for the period attributable to owners of parent	0.00	0.00	0.00	0.00	0.00
		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	-161.70	0.00
24	Debenture 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	-0.03	-0.03	-0.14	0.38	0.01
	Diluted earning (loss) per share from continuing operations	-0.03	-0.03	-0.14	0.38	0.01
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	-0.03	-0.03	-0.14	0.38	0.01
	Diluted earning (loss) per share from continuing and discontinued operations	-0.03	-0.03	-0.14	0.38	0.01
26	Debt equity ratio	0.00	0.08	0.23	0.00	0.23
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 Thursday 30th May, 2019					
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 Accounting Standards on Segment Reporting (AS-17).					
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, 2019					
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 and Other 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.					

Other Comprehensive Income						
Particulars	3 months ended	3 months ended	3 months ended	Year ended	Year Ended	
	31.03.2019	31.12.2018	31.03.2018	31.03.2019	31-03-2018	
A	Date of start of reporting period	01-01-2019	01-10-2018	01-01-2018	01-04-2018	01-04-2017
B	Date of end of reporting period	31-03-2019	31-12-2018	31-03-2018	31-03-2019	31-03-2018
C	Whether results are audited or unaudited	Audited	Unaudited	Audited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone	Standalone
	Other comprehensive Income [Abstract]					
1	Amount of items that will not be reclassified to profit and loss	0.95	-3.44	0.59	-0.20	0.59
	Total Amount of items that will not be reclassified to profit and loss	0.95	-3.44	0.59	-0.20	0.59
2	Income tax relating to items that will not be reclassified to profit and loss	0	0	0	0	0
3	Amount of items that will be reclassified to profit and loss	0	0	0	0	0
	Total Amount of items that will be reclassified to profit and loss	0	0	0	0	0
4	Income tax relating to items that will be reclassified to profit or loss	0	0	0	0	0
	Total Other comprehensive Income	0.95	-3.44	0.59	-0.2	0.59

STATEMENT OF ASSETS AND LIABILITIES				Rs. in Lakhs
	Current Year Ended	Previous Year Ended		
	31.03.2019	31-03-2018		
Date of start of reporting period	01-04-2018	01-04-2017		
Date of end of reporting period	31-03-2019	31-03-2018		
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	218.87	226.40	
	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	218.87	226.40	
	Non current Investment	0.00	0.00	
	Trade receivables, non-current	8.97	31.41	
	Loans non-current	10.17	10.17	
	Other non-current financial assets	0.00	0.00	
	Total Non-current financial assets	19.14	41.58	



	Deferred tax assets (net)	0.00	0.00
	Other non-current assets	0.00	0.00
	Total non-current assets	0.00	0.00
2	Current assets		
	Inventories	16.88	29.83
	Current financial assets	0.00	0.00
	Current Investments	0.00	0.00
	Trade receivables, current	0.00	0.00
	Cash and cash equivalents	0.00	0.23
	Bank balance other than cash and cash equivalents	99.28	112.62
	Loans, current	0.00	0.00
	Other current financial assets	0.00	0.00
	Total current financial assets	99.28	112.85
	Current tax assets (net)	0.00	0.00
	Other current assets	28.62	34.64
	Total current assets	28.62	34.64
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	382.79	445.30
	Equity and liabilities		
1	Equity		
	Equity attributable to owners of parent		
	Equity share capital	527.05	527.05
	Other equity	-161.07	-178.56
	Total equity attributable to owners of parents	365.98	348.49
	Non Controlling Interest	0.00	0.00
	Total equity	365.98	348.49
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	4.68	4.17
	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	4.68	4.17
	Current liabilities		
	Current financial liabilities		
	Borrowings, current	0.00	80.00
	Trade payables, current	2.36	4.91
	Other Current Financial liabilities	0.00	0.00
	Total Current Financial liabilities	2.36	84.91
	Other current liabilities	9.77	7.73
	Provisions, current	0.00	0.00
	Current tax liabilities (net)	0.00	0.00
	Deferred government grants, current	0.00	0.00
	Total current liabilities	9.77	7.73
	Liabilities directly associated with assets in disposal group classified as held for sale	0.00	0.00
3	Regulatory deferral account credit		
4	balances and related deferred liabilities	0.00	0.00
	Total liabilities	16.81	96.81
	Total equity and liabilities	382.79	445.30

Place: New Delhi
Date: 30th May, 2019

For Puhpsons Industries Limited

Pankaj Jain
Director
DIN: 00001923




This is forming part of Quarterly Results of Pushpsons Industries Limited as on 31.03.2019 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 March, 2019	31st March, 2018	year ended 31st March, 2019
	Profit / (Loss) after Tax as reported under previous GAAP	-1.17	-6.93	17.49
	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	-1.17	-6.93	17.49

Place: New Delhi
Date: 30th May, 2019

For Pushpsons Industries Limited


Pankaj Jain
Director
DIN: 00001923

