

**PRESSURE SENSITIVE SYSTEMS (INDIA) LIMITED**

**CIN:** -L24295GJ1987PLC143792

**Registered Office Address:** -441 Block-C 1-1 TPS-14 Sumel-II Indian Textile Plaza, Shahibaug  
Ahmadabad-380004, Gujarat, India

**Email ID:** -pressuresensitive@gmail.com, **Website:** -www.pressuresensitive.xyz;

**Phone:** -+91 8732993143

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**Date:** 09.11.2023

**The Manager**

**The BSE Limited**

25<sup>th</sup> Floor, PJ Towers,

Dalal Street Fort,

Mumbai- 400 001

**Dear Sir/ Madam,**

**SUB: OUTCOME OF BOARD MEETING HELD ON TODAY, THURSDAY, 09<sup>TH</sup> DAY OF NOVEMBER, 2023.**

**REF: PRESSURE SENSITIVE SYSTEMS (INDIA) LIMITED**

**SECURITY ID: PRESSURS, SECURITY CODE: 526773**

Dear Sir/ Ma'am,

Pursuant to provisions of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and with reference to the captioned subject, we wish to inform you that the Board of Directors of the Company at its meeting held today i.e. Thursday, 09<sup>th</sup> November, 2023, inter-alia, considered the following business:

1. Approved the unaudited financial results of the company for the quarter and half year ended on 30<sup>th</sup> September, 2023 prepared in accordance with the Indian Accounting Standards (Ind AS) as per Companies (Indian Accounting Standard) Rules, 2015;

The meeting of the Board of Directors commenced at 06:00 p.m. and concluded at 06:55 p.m.

You are requested to take the above intimation on record and acknowledge the receipt.

Thanking You,

**FOR, PRESSURE SENSITIVE SYSTEMS (INDIA) LIMITED**

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**BHAGYESH JAYANTIBHAI MISTRY**

**MANAGING DIRECTOR**

**DIN: 09832939**

# Pressure Sensitive Systems (India) Ltd

CIN: L24295GJ1987PLC143792

Reg. Office Address: 441, BLOCK-C, 1/1 TPS 14, SUMEL 11 INDIAN TEXTILE PLAZA SHAHIBAG AHMEDABAD, GUJARAT, INDIA 380004

Email : pressuresensitive@gmail.com

## Statement of Consolidated Financial Results for the quarter and half year ended on September 30, 2023

(₹ In Lakh except per share data)

Particulars	Quarter Ended						Year Ended
	30/09/2023	30/06/2023	30/09/2022	30/09/2023	30/09/2022	31-03-2023	
<b>A</b> Date of start of reporting period	01-7/2023	04-01-2023	04-01-2022	04-01-2023	07-01-2022	01-04-2022	
<b>B</b> Date of end of reporting period	30/09/2023	30/06/2023	30/09/2022	30/09/2023	30/09/2022	31-03-2023	
<b>C</b> Whether results are audited or unaudited	Audited	Unaudited	Unaudited	Unaudited	Audited	Audited	
<b>D</b> Nature of report standalone or consolidated	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated	
<b>I Revenue From Operations</b>							
Net sales or Revenue from Operations	3,497.50	9,620.72	-	3,497.50	-	4,108.91	
<b>II Other Income</b>	-	23.84	-	-	-	-	
<b>III Total Income (I+II)</b>	3,497.50	9,644.56	-	-	-	4,108.91	
<b>IV Expenses</b>							
(a) Cost of materials consumed	-	-	-	-	-	-	
(b) Purchases of stock-in-trade	-	-	-	-	-	-	
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-	
(d) Employee benefit expense	6.80	6.71	0.90	6.80	1.80	10.31	
(e) Finance Costs	-	-	-	-	-	-	
(f) Depreciation and amortisation expense	0.78	0.77	-	0.78	-	0.15	
(g) Other Expenses	123.68	5,793.29	-	123.68	7.54	254.40	
<b>Total expenses (IV)</b>	131.27	5,800.77	0.90	131.27	9.34	264.86	
<b>V Profit/(loss) before exceptional items and tax (III-IV)</b>	3,366.23	3,843.79	(0.90)	3,366.23	(9.34)	3,844.05	
<b>VI Exceptional items</b>	-	-	-	-	-	-	
<b>VII Profit (loss) after exceptional items and before Tax (V-VI)</b>	3,366.23	3,843.79	(0.90)	3,366.23	(9.34)	3,844.05	
<b>VIII Tax Expense</b>							
(a) Current Tax	-	-	-	-	-	-	
(b) (Less):- MAT Credit	-	-	-	-	-	-	
(c) Current Tax Expense Relating to Prior years	-	-	-	-	-	-	
(d) Deferred Tax (Asset)/Liabilities	-	-	-	-	-	-	
<b>IX Profit (Loss) for the period from continuing operations (VII-VIII)</b>	3,366.23	3,843.79	(0.90)	3,366.23	(9.34)	3,844.05	
<b>X Profit/(loss) from discontinued operations</b>	-	-	-	-	-	-	
<b>XI Tax expenses of discontinued operations</b>	-	-	-	-	-	-	
<b>XII Profit/(loss) from Discontinued operations (after tax) (X-XI)</b>	3,366.23	3,843.79	(0.90)	3,366.23	(9.34)	3,844.05	
<b>XIII A Profit(Loss) For Period Before Minority Interest</b>	3,366.23	3,843.79	(0.90)	3,366.23	(9.34)	3,844.05	
<b>XIII B Share Of Profit / Loss of Associates and joint ventures accounted for using equity method</b>	-	-	-	-	-	-	
<b>XIII C Profit/Loss Of Minority Interest</b>	-	-	-	-	-	-	
<b>XIV Profit (Loss) for the period (XIII A + XIII B + XIII C)</b>	3,366.23	3,843.79	(0.90)	3,366.23	(9.34)	3,844.05	
<b>XV Other Comprehensive Income</b>							
a. i). Items that will not be reclassified to profit or loss	-	-	-	-	-	-	
ii). Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-	
b. i). Item that will be reclassified to profit or loss	-	-	-	-	-	-	
ii). Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-	
<b>Total Comprehensive income</b>	-	-	-	-	-	-	
<b>XVI Total Comprehensive income [Comprising Profit for the Period and Other comprehensive income] (XIV+XV)</b>	3,366.23	3,843.79	(0.90)	3,366.23	(9.34)	3,844.05	
<b>XVII Details of equity share capital</b>							
Paid-up equity share capital	1,483.27	1,483.27	1,483.27	1,483.27	1,483.27	1,483.27	
Reserve excluding revaluation reserve	-	-	-	-	-	3,440.95	
Face value of equity share capital (Per Share)	1.00	1.00	1.00	1.00	1.00	1.00	

*Bhagwan*



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## Statement of Consolidated Financial Results for the quarter and half year ended on September 30, 2023

XIX	Earnings per share					
(a)	<b>Earnings per share (not annualised for quarter ended)</b>					
	Basic earnings (loss) per share from continuing operation	2.27	2.59		(0.06)	2.59
	Diluted earnings (loss) per share from continuing operation	2.27	2.59		(0.06)	2.59
(b)	<b>Earnings per share (not annualised for quarter ended)</b>					
	Basic earnings (loss) per share from discontinued operation	-	-		-	-
	Diluted earnings (loss) per share from discontinued operation	-	-		-	-
(c)	<b>Earnings per share (not annualised for quarter ended)</b>					
	Basic earnings (loss) per share from continuing and discontinued operations	2.27	2.59		(0.06)	2.59
	Diluted earnings (loss) per share continuing and discontinued operations	2.27	2.59		(0.06)	2.59

### Notes on Financial Results:-

1	The above unaudited consolidated financial results for the quarter ended September 30, 2023 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors in their respective meetings held on <b>October 18, 2023</b> . The statutory auditors have carried out limited review of above result.
2	The unaudited consolidated financial results are prepared in accordance with the Indian Accounting Standards 34 "Interim Financial Reporting" as prescribed under Section 133 of the Companies Act, 2013, read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) (Amendment Rules), 2016.
4	The Company has single reportable business segment. Hence, no separate information for segment wise disclosure is given in accordance with the requirements of Indian Accounting Standard (Ind AS) 108 - "Operating Segments".
5	Pursuant to the approval of the shareholders at the 35th AGM of the company held on September 30, 2022, one equity share of face value of Rs. 10/- each has been sub-divided in to 10 equity shares of face value of Rs. 1/- each w.e.f. the record date i.e. November 16, 2022.
6	Earning Per Share (EPS) for current and previous periods are recalculated, as per the new Face Value of Rs. 1/- per share, consequent to the sub-division of Equity Shares.
7	The unaudited consolidated financial results comprise of the results / financial information of the Holding Company, i.e., Pressure Sensitive Systems (India) Limited, and its wholly owned subsidiary namely - 1) Global Market Insights IT Services LLC
8	The figures for the corresponding previous period have been restated/regrouped wherever necessary, to make them comparable.

Pressure Sensitive Systems India Limited



*Bhagyash*

BHAGYESH JAYANTIBHAI MISTRY  
Managing Director  
DIN:09832939

Date :- 09.11.2023  
Place:- Ahmedabad

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## Consolidated Statement of Assets and Liabilities

(₹ In Lakh)

Particulars		Quarter ended	Year ended
		30/09/2023	31-03-2023
<b>A</b>	Date of start of reporting period	04-01-2023	04-01-2022
<b>B</b>	Date of end of reporting period	30/09/2023	31-03-2023
<b>C</b>	Whether results are audited or unaudited	UnAudited	Audited
<b>D</b>	Nature of report standalone or consolidated	Consolidated	Consolidated
<b>ASSETS</b>			
<b>1</b>	<b>Non-current assets</b>		
a)	Property, Plant and Equipment	13.90	47.56
b)	Right to Use Assets		
c)	Other Intangible assets		
d)	Financial Assets		
(i)	Investments	-	200.32
(ii)	Trade receivables	4,995.45	
(iii)	Loans	-	787.14
(iv)	Security Deposits		
(v)	Other Financial Assets		
e)	Deferred tax assets (net)		
f)	Other non-current assets	-	3.31
	<b>Total Non-Current Assets</b>	<b>5,009.35</b>	<b>1,038.33</b>
<b>2)</b>	<b>Current assets</b>		
a)	Inventories	-	5.70
b)	Financial Assets		
(i)	Investments		
(ii)	Trade receivables	-	4,103.33
(iii)	Cash and cash equivalents	-	0.04
(iv)	Bank balances other than(iii) above	5,635.98	13.49
(v)	Loans		
(vi)	Others (to be specified)		
c)	Current Tax Assets (Net)		
c)	Other current assets	-	25.70
	Non-Current Assets held for sale		
	<b>Total Current Assets</b>	<b>5,635.98</b>	<b>4,148.26</b>
	<b>TOTAL ASSETS</b>	<b>10,645.33</b>	<b>5,186.59</b>
<b>EQUITY &amp; LIABILITIES :</b>			
<b>EQUITY:</b>			
a)	Equity Share Capital	1,483.27	1,483.27
b)	Other Equity	10,564.05	3,440.95
	<b>Equity attributable to equity holders of the Company</b>	<b>12,047.32</b>	<b>4,924.22</b>
<b>LIABILITIES :</b>			
<b>1)</b>	<b>Non-Current Liabilities</b>		
a)	Financial Liabilities		
(i)	Borrowings	-	-
(ii)	Lease liabilities		
(ii)	Trade payables	-	
i)	Total outstanding dues of micro enterprises and small enterprises		
ii)	Total outstanding dues of creditors other than micro enterprises and small enterprises		
(iv)	Other financial liabilities	-	-
b)	Provisions		
c)	Deferred tax liabilities (Net)		
d)	Other non-current liabilities	-	10.18
	<b>Total Non-Current Liabilities</b>	<b>-</b>	<b>10.18</b>
<b>2)</b>	<b>Current liabilities</b>		
a)	Financial Liabilities		
(i)	Borrowings	-	
(ii)	Lease liabilities	-	
(ii)	Trade payables	13.23	245.71
i)	Total outstanding dues of micro enterprises and small enterprises	-	
ii)	Total outstanding dues of creditors other than micro enterprises and small enterprises	-	
(iv)	Other financial liabilities	-	-
b)	Other current liabilities	-	6.48
c)	Provisions		
d)	Current Tax Liabilities (Net)		
	<b>Total Current Liabilities</b>	<b>13.23</b>	<b>252.19</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>12,060.55</b>	<b>5,186.59</b>

Pressure Sensitive Systems India Limited



*Bhagyam*  
BHAGYESH JAYANTIBHAI MISTRY  
Managing Director  
DIN:09832939

Date :- 09.11.2023

Place:- Ahmedabad

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## Consolidated Statement of Cash Flow

(₹ In Lakh)

	Particulars	Six month Ended 30/09/2023	Six month Ended 30/09/2022	Year ended 31-03-2023
A	Date of start of reporting period	04-01-2023	04-01-2022	01-04-2022
B	Date of end of reporting period	30/09/2023	30/09/2022	31-03-2023
C	Whether results are audited or unaudited	Un Audited	Un Audited	Audited
D	Nature of report standalone or consolidated	Consolidated	Consolidated	Consolidated
	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
	Net Profit as per P & L A/c. before Income Tax	3,844.05	(9.34)	3,844.05
	<b>ADD/(LESS): - Adjustment for :</b>			
	Depreciation	-	-	-
	Finance Cost	-	-	-
	Provision for Gratuity	-	-	-
	Loss /(Profit ) on sale of Assets	-	-	-
	Interest Income	-	-	-
	Deffered Tax Liability/(Asset)	-	-	-
	<b>Operating Profit before changes in working capital</b>	<b>3,844.05</b>	<b>-</b>	<b>3,844.05</b>
	<b>Movement in Working Capital Changes:</b>			
	(Inc)/Dec in Inventories	-	-	-
	(Inc)/Dec in Trade Receivables	4,103.33	-	(4,095.39)
	(Inc)/Dec in Other Current Assets	25.70	0	(0.27)
	(Inc)/Dec in Trade Payables	(232.48)	-	245.71
	(Inc)/Dec in Other Current Liabilities	(6.48)	(22.60)	(22.78)
	<b>Cash Generated from Operations</b>	<b>3,890.07</b>	<b>-</b>	<b>(3,872.73)</b>
	Direct Taxes paid (Net of refund)	-	-	-
	<b>Net Cash Flow From Operating Activities</b>	<b>7,734.12</b>	<b>(31.94)</b>	<b>(28.68)</b>
	<b>CASH FLOW FROM INVESTMENT ACTIVITIES</b>			
	Purchase of Property, Plant and Equipment	33.66	-	(4.43)
	Sale of Property, Plant and Equipment	-	-	-
	Increase/(decrease) in Long Term Loan & Advances	787.14	(326.41)	1,050.59
	<b>Net Cash From Investment Activities</b>	<b>820.80</b>	<b>(326.41)</b>	<b>1,046.16</b>
	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
	Changes in long term borrowings	-	358.34	(1,006.32)
	Changes in short term borrowings	-	-	-
	Changes in Long term provisions	(10.18)	-	2.08
	Interest Income	-	-	-
	Interest Expense	-	-	-
	<b>Net Cash From Financing Activities</b>	<b>(10.18)</b>	<b>358.34</b>	<b>(1,004.24)</b>
	<b>NET CHANGE IN CASH AND CASH EQUIVALENTS [A+B+C]</b>	<b>8,544.74</b>	<b>0.01</b>	<b>13.24</b>
	Opening Cash & Cash Equivalents	13.53	0.29	0.29
	<b>Closing Cash and Cash Equivalents</b>	<b>8,558.27</b>	<b>0.28</b>	<b>13.53</b>

**Note:**

The cash flow statement has been prepared under the indirect method as set out in Indian Accounting Standard (IND AS-7) Statement of Cashflows.

Pressure Sensitive Systems India Limited



*Bhagyan*

BHAGYESH JAYANTIBHAI MISTRY

Managing Director

DIN:09832939

Date :- 09.11.2023

Place:- Ahmedabad