

PRESSURE SENSITIVE SYSTEMS (INDIA) LIMITED

CIN: -L90002GJ1987PLC143792

**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.pressuresensitivesystems.in;

Phone:- +91 9978311249

Date: 14.11.2024

The Manager

The BSE Limited

25th Floor, PJ Towers,
Dalal Street Fort,
Mumbai- 400 001

Dear Sir/ Madam,

SUB: OUTCOME OF BOARD MEETING HELD ON TODAY, THURSDAY, 14TH DAY OF NOVEMBER, 2024

REF: PRESSURE SENSITIVE SYSTEMS (INDIA) LIMITED

SECURITY ID: PRESSURS, SECURITY CODE: 526773

Dear Sir/ Ma'am,

Pursuant to provisions of Regulation 30 and 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, 14th November, 2024, inter-alia, considered the following business:

1. Approved the unaudited financial results of the company for the quarter and half year ended on 30th September, 2024 prepared in accordance with the Indian Accounting Standards (Ind AS) as per Companies (Indian Accounting Standard) Rules, 2015 alongwith Limited Review Report of Statutory Auditors thereon;

The meeting of the Board of Directors commenced at 06:00 p.m. and concluded at 08:35 p.m.

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

Thanking You,

FOR, PRESSURE SENSITIVE SYSTEMS (INDIA) LIMITED

**ANJALI NAIR
DIRECTOR
DIN: 08620386**

LIMITED REVIEW REPORT FOR THE QUARTER ENDED ON 30TH SEPTEMBER, 2024

To,
The Board of Directors,
Pressure Sensitive Systems (India) Limited

We have reviewed the accompanying statement of unaudited financial results of Pressure Sensitive Systems (India) Limited for the period ended on 30th September, 2024 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FCA/62/2016 dated July 5, 2016.

This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard (Ind AS) 34 on 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Review of Interim Financial Information performed by the Independent Auditor of the Entity issued by the Institute of Chartered Accountants of India (ICAI). 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

We have audited the accompanying Standalone financial statements of Pressure Sensitive Systems (India) Limited (herein after referred to as the "Company"). In our opinion and to the best of our information and according to the explanations given to us, except for the matters described in qualified opinion, the accompanying financial statements give a true and fair view in conformity with the Indian accounting principles and standard generally accepted in India, of the state of affairs of the Company as at 30th September 2024.




Emphasis of Matter:

1. The Revenue from Operations generated during the relevant period are subject to GST liability, but as the entities previous GST registration is inactive and it is in process of getting New GST number, so GST liability which is required to collected from seller has not been collected.

Basis For Qualified Opinion:

1. During Audit Engagement we observed that the company has not been depreciating its fixed asset, despite the essential nature of this accounting practice. Furthermore, it has come to light that the value of the fixed asset is determined solely based on management certification.
2. As part of the audit engagement, it was noted that the company did not provide sufficient details regarding its outstanding loans and borrowings.
3. Inventory details are solely based on management certification.
4. We are not been Provided Documentary Evidence Regarding Sales & Purchase transactions.

For M/s. MAAK & Associates,
Chartered Accountants
FRN No. 135024W


CA Kenan Satyawadi
(Partner)

Mem.No.139533

UDIN: 24139533BKEDAH6276



Place: Ahmedabad
Date: 14/11/2024

PRESSURE SENSITIVE SYSTEMS (INDIA) LIMITED

CIN No. L90002GJ1987PLC143792

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED ON SEPTEMBER 30, 2024

"₹" in Lakhs, Except Per Share Data

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30/Sep/2024 (Un-Audited)	30/Jun/2024 (Un-Audited)	30/Sep/2023 (Un-Audited)	30/Sep/2024 (Un-Audited)	30/Sep/2023 (Un-Audited)	31/Mar/2024 (Audited)
1	INCOME						
(I)	Revenue from Operations	548.83	-	-	548.83	-	-
(II)	Other Income	-	-	-	-	-	13.25
(III)	Total Income (I+II)	548.83	-	-	548.83	-	13.25
2	Expenses						
(a)	Cost of Material Consumed	-	-	-	-	-	-
(b)	Purchase of stock-in-trade	843.65	-	-	843.65	-	-
(c)	Changes in Inventories of finished goods, work-in-progress and stock-in-trade	(455.25)	-	-	(455.25)	-	-
(d)	Employee benefit expenses	-	-	-	-	-	-
(e)	Financial Cost	-	-	-	-	-	-
(f)	Depreciation & Amortisation Expenses	-	-	-	-	-	-
(g)	Other expenses	5.42	10.43	-	15.85	-	13.74
(IV)	Total Expenses (IV)	393.82	10.43	-	404.25	-	13.74
(V)	Profit/(Loss) before Exceptional items and tax (III-IV)	155.01	(10.43)	-	144.58	-	(0.49)
(VI)	Exceptional Items	-	-	-	-	-	-
(VII)	Profit/(Loss) before tax (V-VI)	155.01	(10.43)	-	144.58	-	(0.49)
(VIII)	Tax Expense						
(1)	Current Tax	36.70	-	-	36.70	-	-
(2)	Deferred Tax Liability/ (Deferred Tax Asset)	-	-	-	-	-	-
(IX)	Profit/(Loss) for the period from continuing Operations (VII-VIII)	118.31	(10.43)	-	107.88	-	(0.49)
(X)	Profit/(Loss) for the period	118.31	(10.43)	-	107.88	-	(0.49)
(XI)	Other Comprehensive Income						
	(A) (i) Items that will not be reclassified to profit or loss (specify items and amounts)	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Subtotal (A)	-	-	-	-	-	-
	(B) (i) Items that will be reclassified to profit or loss (Specify items and amounts)	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Subtotal (B)	-	-	-	-	-	-
	Other Comprehensive Income (A+B)	-	-	-	-	-	-
(XII)	Total Comprehensive Income for the period (Comprising Profit (Loss) and other comprehensive Income for the period)	118.31	(10.43)	-	107.88	-	(0.49)
(XIV)	Earnings per equity share (nominal value of share 10/- each)(for continuing operations)						
	Paid-up equity share capital (Face value of Rs. 1/- each)	1,483.27	1,483.27	1,483.27	1,483.27	1,483.27	1,483.27
	Other Equity (Reserve excluding Revaluation reserves as per Balance sheet of previous Accounting year)	-	-	-	(284.14)	-	(402.98)
	(1) Basic	0.08	(0.01)	-	0.07	-	(0.00)
	(2) Diluted	0.08	(0.01)	-	0.07	-	(0.00)
	See Accompanying notes to the financial Results						

Place : Ahmedabad

By order of the Board
PRESSURE SENSITIVE SYSTEMS (INDIA) LIMITED

Anjali Nair
DIN: 08620386
Director

PRESSURE SENSITIVE SYSTEMS (INDIA) LTD
CIN:- L90002GJ1987PLC143792

Regd. Office: 441, Block-C, Sumel-11 Indian Textile Plaza, Shahibaug, Ahmedabad - 380004
BALANCE SHEET AS AT 30th September, 2024

(In Lakhs)

Particulars	As at 30 September, 2024	As at March 31, 2024
ASSETS		
(1) Non-current Assets		
(a) Property, plant and equipment	43.13	43.13
(b) Other Intangible Assets	-	-
(c) Financial Assets		
(i) Investments	200.32	200.32
(ii) Loans And Advances Long Term	-	787.14
(iii) Other Financial Assets		-
(d) Defered Tax Assets (Net)		
(e) Other non-current assets	112.39	3.30
	355.84	1,033.89
(2) Current Assets		
(a) Inventories	460.96	5.70
(b) Financial Assets		
(i) Trade Receivables	556.77	7.94
(ii) Cash & Cash Equivalents	15.65	14.04
(iii) Loans And Advances Short Term		-
(c) Current Tax Assets (Net)		-
(d) Other Current Assets	3.58	0.27
	1,036.96	27.96
TOTAL ASSETS	1,392.80	1,061.84
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share Capital	1,483.27	1,483.27
(b) Other Equity	(320.84)	(428.73)
TOTAL EQUITY	1,162.43	1,054.54
LIABILITIES		
(1) Non - Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	12.50	1.00
(ii) Other Non-Current Liabilities	-	1.26
(b) Defered Tax liability (Net)		-
	12.50	2.26
(2) Current Liabilities		
(a) Financial Liabilities		
(i) Trade Payables	167.62	-
(ii) Provisions	40.25	-
(b) Other Current Liabilities	10.00	5.04
	217.87	5.04
TOTAL EQUITY AND LIABILITIES	1,392.80	1,061.84

Statement of Standalone Cash Flow period ended on 30th September, 2024

(Rupees in lakhs)

Sr. No.	Particulars	Six months Ended 30-09-2024	Year ended 31-03-2024
1	<u>Cash flow from Operating Activities</u>		
	Net Profit as per P&L A/C before Income Tax	144.58	(0.49)
	Adjusted for:		
	Depreciation and amortization expenses	-	-
	Financial Cost	-	-
	Provision for Gratuity	-	-
	Loss/(Profit) on sale of Asset	-	-
	Interest Income	-	-
	Deffered Tax Liability/(Assets)	-	-
	Balances Written off		(25.25)
	Operating Profit before changes in working Capital	144.58	(25.74)
	<u>Changes in Working Capital</u>		
	(Increase)/Decrease in Inventories	(455.25)	-
	(Increase)/Decrease in Trade Receivable	(548.83)	-
	(Increase)/Decrease in Other Current Assets	(3.32)	(160.44)
	(Increase)/Decrease in Other Non Current Assets	(109.09)	(0.27)
	Increase/Decrease in Trade Payable	167.62	1.26
	(Increase)/Decrease in Liabilities	7.26	(4.01)
	Cashflow after changes in working capital	(941.61)	(163.46)
	Cash flow from operating activities	(797.03)	(189.20)
2	<u>Cash flow from Investing Activities</u>		
	Cash flow from other assets		
	Purchase of Property, Plant and Equipment	-	-
	Sale of Property, Plant and Equipment	-	-
	Increase/(decrease) in Long Term Loan & Advances	-	-
	Cash flow from Investing Activities	-	-
		(797.03)	(189.20)
3	<u>Cash flow from Financing Activities</u>		
	Proceeds/(Repayment)/Changes of Long-Term Borrowings	11.50	1.00
	(Increase)/Decrease in Loans & Advances	787.14	186.14
	Changes in Short Term Provision	-	2.57
	Cash flow from Financing Activities	798.64	189.71
	Cash in/(out) flow during the period (4=1+2+3)	1.61	0.51
	Opg. Balance of Cash & cash equivalents (5)	14.04	13.53
	Clg. balance of Cash and cash equivalents (4+5)	15.65	14.04

See accompanying notes to the financial statements

As per our report of even date attached

Note: 1 Cash flow statement has been prepared under the indirect method as set out in Ind AS-7 on Cash flow statement.

Notes :

- 1 The Company operates in a single segment . As per Ind AS 108 on segment reporting issued by the ICAI, the same is considered to constitute as single primary segment. Accordingly, the disclosure requirements of Ind AS 108 are not applicable.
- 2 The financial results of the company have been prepared in accordance with Indian Accounting Standards prescribed under section 133 of the companies Act, 2013 read with relevant rules there under and in terms with regulation 33 of SEBI (Listing Obligation and Disclosures Requirements) regulations 2015 and SEBI circular dated 5th July 2016.
- 3 The statutory Auditors of the company have carried out a "Limited Review" of the above result as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The IND AS compliant corresponding figures of the previous year have not been subject to review. However the company's management has exercised necessary due diligence to ensure that such financial results provide true and fair view.
- 4 Earning per share for the quarter and year ended has been calculated as per weighted average formula and diluted Earning per share has been calculated considering proposed issue of equity shares on account of conversion of convertible securities.
- 5 Previous period figures have been regrouped and rearranged, whenever considered necessary.
- 6 The financials for the quarter Sep'23 have not been audited by the previous auditor due to a vacancy in the auditor position. Consequently, we have solely relied upon the financial statements provided by the management.

Date : 14/11/2024
Place : Ahmedabad

By order of the Board
PRESSURE SENSITIVE SYSTEMS
(INDIA) LIMITED

Anjali Nair
DIN: 08620386
Director

Limited Review Report on Quarterly Consolidated Financial Result of Pressure Sensitive Systems (India) Limited as on 30th September, 2024

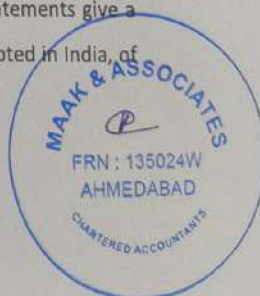
To,
The Board of Directors,
Pressure Sensitive Systems (India) Limited

We have reviewed the accompanying statement of consolidated unaudited financial results of Pressure Sensitive Systems (India) Limited and its wholly owned subsidiary company M/s Global Market Insight IT Service L.L.C (the holding company and the subsidiary together referred to as the "Group") for the Quarter ended on 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, as modified by Circular No. CIR/CFD/FCA/62/2016 dated July 5, 2016.

This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard (Ind AS) 34 on 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Review of Interim Financial Information performed by the Independent Auditor of the Entity issued by the Institute of Chartered Accountants of India (ICAI). 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

We have audited consolidated financial statements of Pressure Sensitive Systems (India) Limited for the Quarter ended 30th September 2024. In Our opinion and to the best of our information and according to the explanation given to us, except for the matters described in qualified opinion, the accompanying financial statements give a true and fair view in conformity with the Indian accounting principles and standard generally accepted in India, of the state of affairs of the Company as at 30th September 2024.



Basis For Qualified Opinion:

1. During the Audit engagement we observed that the Pressure Sensitive Systems (India) Limited (Holding Company) has not been depreciating its fixed asset, despite the essential nature of this account practice. Furthermore, it has come to light that the value of the fixed asset is determined solely based on management certification.
2. As Part of the audit engagement, it was noted that Pressure Sensitive Systems (India) Limited not provide sufficient details regarding its outstanding loans and borrowings.
3. Inventory details of Pressure Sensitive Systems (India) Limited are solely based on management certification.
4. We are not been Provided Documentary Evidence Regarding Sales & Purchase transactions.

For M/s. MAAK & Associates,

Chartered Accountants

FRN No.135024W



CA Kenan Satyawadi

(Partner)

Mem.No.139533

UDIN: 24139533BKEDAI8552



Place: Ahmedabad

Date: 14/11/2024

PRESSURE SENSITIVE SYSTEMS (INDIA) LIMITED

CIN No. L90002GJ1987PLC143792

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30th SEPTEMBER 2024

("₹" in Lakhs, Except Per Share Data)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30/Sep/2024	30/Jun/2024	30/Sep/2023	30/Sep/2024	30/Sep/2023	31/Mar/2024
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	INCOME						
(I)	Revenue from Operations	548.83	114.91	3,497.50	663.93	3,497.50	34,904.62
(II)	Other Income	-	-	-	-	-	13.25
(III)	Total Income (I+II)	548.83	114.91	3,497.50	663.93	3,497.50	34,917.87
2	Expenses						
(a)	Cost of materials consumed	-	45.84	-	45.92	-	20,335.12
(b)	Purchase of stock-in-trade	843.65	-	-	843.65	-	-
(c)	Changes in Inventories of finished goods, work-in-progress and stock-in-trade	(455.25)	-	-	(455.25)	-	-
(d)	Employee benefit expense	-	-	6.80	-	6.80	13.53
(e)	Finance cost	-	-	-	-	-	-
(f)	Depreciation and amortisation expense	0.77	0.77	0.78	1.54	0.78	3.09
(g)	Other expenses	22.04	67.96	123.68	90.07	123.68	417.35
(IV)	Total Expenses (IV)	411.21	114.57	131.26	525.92	131.26	20,769.09
(V)	Profit/(Loss) before Exceptional items and tax (III-IV)	137.62	0.34	3,366.24	138.01	3,366.24	14,148.78
(VI)	Exceptional Items	-	-	-	-	-	-
(VII)	Profit/(Loss) before tax (V-VI)	137.62	0.34	3,366.24	138.01	3,366.24	14,148.78
(VIII)	Tax Expense						
(1)	Current Tax	36.70	-	-	36.70	-	-
(2)	Deferred Tax Liability/ (Deferred Tax Asset)	-	-	-	-	-	-
(IX)	Profit/(Loss) for the period from continuing Operations (VII-VIII)	100.92	0.34	3,366.24	101.31	3,366.24	14,148.78
(X)	Profit/(Loss) for the period	100.92	0.34	3,366.24	101.31	3,366.24	14,148.78
(XI)	Other Comprehensive Income						
	(A) (i) Items that will not be reclassified to profit or loss (specify Items and Amounts)	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Subtotal (A)	-	-	-	-	-	-
	(B) (i) Items that will be reclassified to profit or loss (Specify items and amounts)	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Subtotal (B)	-	-	-	-	-	-
	Other Comprehensive Income (A+B)	-	-	-	-	-	-
(XII)	Total Comprehensive Income for the period (Comprising Profit (Loss) and other comprehensive Income for the period)	100.92	0.34	3,366.24	101.31	3,366.24	14,148.78
(XIV)	Earnings per equity share (nominal value of share 10/- each) (for continuing operations)						
	Paid-up equity share capital (Face value of Rs. 1/- each)	1,483.27	1,483.27	1,483.27	1,483.27	1,483.27	1,483.27
	Other Equity (Reserve excluding Revaluation reserves as per Balance sheet of previous Accounting year)	-	-	-	(279.85)	18,424.00	3,440.95
	(1) Basic	0.07	0.00	2.27	0.07	2.27	9.54
	(2) Diluted	0.07	0.00	2.27	0.07	2.27	9.54
	See Accompanying notes to the financial Results						

PRESSURE SENSITIVE SYSTEMS (INDIA) LIMITED

UNAUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 30th SEPTEMBER, 2024

(Rupees in lakhs)

Particulars	As on 30th September, 2024	As on 31st March, 2024
ASSETS		
(1) Non-current Assets		
(a) Property, plant and equipment	54.02	55.50
(b) Other Intangible Assets	-	-
(c) Financial Assets		
(i) Investments	200.32	200.32
(ii) Loans And Advances Long Term	-	601.00
(iii) Other Financial Assets	-	186.14
(d) Deferred Tax Assets (Net)	-	-
(e) Other non-current assets	112.39	3.58
	366.73	1,046.54
(2) Current Assets		
(a) Inventories	460.96	5.70
(b) Financial Assets		
(i) Trade Receivables	556.77	5,532.50
(ii) Cash & Cash Equivalents	15.90	13,332.10
(iii) Loans And Advances Short Term	-	-
(c) Current Tax Assets (Net)	-	-
(d) Other Current Assets	3.58	-
	1,037.21	18,870.30
TOTAL ASSETS	1,403.94	19,916.84
EQUITY AND LIABILITIES		
EQUITY -		
(a) Equity Share Capital	1,483.27	1,483.27
(b) Other Equity	(316.55)	18,423.99
TOTAL EQUITY	1,166.72	19,907.26
LIABILITIES -		
(1) Non - Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	12.50	1.00
(ii) Other Non-Current Liabilities	-	2.47
(b) Deferred Tax liability (Net)	-	-
	12.50	3.47
(2) Current Liabilities		
(a) Financial Liabilities		
(i) Trade Payables	174.47	3.54
(ii) Provision	40.25	-
(b) Other Current Liabilities	10.00	2.57
	224.72	6.11
TOTAL EQUITY AND LIABILITIES	1,403.94	19,916.84

PRESSURE SENSITIVE SYSTEMS (INDIA) LIMITED

UNAUDITED CONSOLIDATED STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED ON 30th SEPTEMBER, 2024

(Rupees in lakhs)

Sr. No.	Particulars	For the Half Year Ended September- 2024	For the Year Ended March-2024
1	Cash flow from Operating Activities		
	Net Profit as per P & L A/c before Income Tax	138.01	14,148.78
	Add/(Less): - Adjustment		
	Depreciation and amortization expenses	1.54	3.09
	Financial Cost	-	-
	Provision for Gratuity	-	-
	Loss/(Profit) on sale of Assets	-	-
	Interest Income	-	-
	Balance Written off	-	(25.25)
	Foreign Currency Translation	6.33	108.45
	Operating Profit before changes in working capital	145.88	14,235.08
	<u>Movement in Working Capital Changes:</u>		
	(Increase)/Decrease in Inventories	(455.26)	-
	(Increase)/Decrease in Trade Receivables	4,975.73	(1,366.21)
	(Increase)/Decrease in Other financial assets	186.14	(160.44)
	(Increase)/Decrease in Other Current assets	(3.58)	-
	(Increase)/Decrease in Other Non Current assets	(108.81)	(0.27)
	(Increase)/Decrease in Trade Payables	170.93	(245.96)
	(Increase)/Decrease in Liabilities	4.96	(4.01)
	Cash Flow Generated from Operations	4,770.11	(1,776.89)
	Direct Tax paid(Net of Refund)		
	Net Cash flow from operating activities [A]	4,915.99	12,458.19
2	Cash flow from Investing Activities		
	Purchase of Property, Plant and Equipment	-	(10.99)
	Sale of Property, Plant and Equipment	-	-
	Increase/(Decrease) in current assets	-	-
	Net Cash flow from Investing Activities[B]	-	(10.99)
		4,915.99	12,447.21
3	Cash flow from Financing Activities		
	Changes in Long Term Borrowings	11.50	1.00
	Changes in Short Term Borrowings	-	-
	Changes in Long Loans & Advances	601.00	186.14
	Changes in Provision	40.25	2.57
	Changes in Other Current Liabilities	-	-
	Net Movement in Shareholders Current Account	(18,884.94)	681.65
	Net Cash flow from Financing Activities [C]	(18,232.19)	871.36
	Net Change in Cash and Cash Equivalents [A+B+C]	(13,316.20)	13,318.57
	Opg. Balance of Cash & cash equivalents (5)	13,332.10	13.53
	Clg. balance of Cash and cash equivalents (4+5)	15.90	13,332.10

See accompanying notes to the financial statements

As per our report of even date attached

Note: Cash flow statement has been prepared under the indirect method as set out in Ind AS-7 on

Notes :

- 1** The Company operates in a single segment . As per Ind AS 108 on segment reporting issued by the ICAI, the same is considered to constitute as single primary segment. Accordingly, the disclosure requirements of Ind AS 108 are not applicable.
- 2** The above consolidated financial results were reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 14/11/2024
- 3** The financial results of the company have been prepared in accordance with Indian Accounting Standards prescribed The statutory Auditors of the company have carried out a "Limited Review" of the above result as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The IND AS compliant
- 4** corresponding figures of the previous year have not been subject to review. However the company's management has excercised necessary due diligence to ensure that such financial results provide true and fair view.

- 5** Earning per share for the quarter and year ended has been calculated as per weighted average formula and diluted Earning per share has been calculated considering proposed issue of equity shares on account of conversion of convertible securities.
- 6** In above result, the items of income and expenses are converted at the average rate prevailing during the financial year 2024-25 and all assets and liabilities are converted at the rates prevailing as at 30th September 2024, any resultant difference is recognised in Foreign Currency Translation Reserve.
- 7** The financials for the quarter Sep'23 have not been audited by the previous auditor due to a vacancy in the auditor position. Consequently, we have solely relied upon the financial statements provided by the management.

Date : 14/11/2024
Place : Ahmedabad

By order of the Board
PRESSURE SENSITIVE SYSTEMS (INDIA) LIMITED

Anjali Nair
DIN: 08620386
Director