

Date: 30th January, 2025

To,
The Manager,
The BSE Limited
1st Floor, Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai - 400 001
Scrip Code: 532742

Dear Sir/ Madam,

Sub: Integrated Filing (Financial) – Unaudited Financial Results for the quarter and nine months period ended on 31st December, 2024

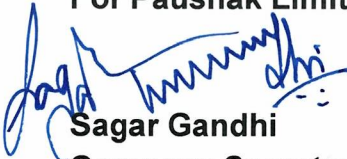
Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financial) - Unaudited Financial Results for the quarter and nine months period ended on 31st December, 2024.

This information is also available on the Company's website at <https://www.paushak.com/financial-performance.aspx>.

We request you to kindly take the same on your record.

Thanking you,

Yours faithfully,
For Paushak Limited


Sagar Gandhi
Company Secretary



Encl: A/a

Statement of Unaudited Financial Results for the Quarter and Nine Month ended 31st December, 2024

Sr. No.	Particulars	Quarter Ended			Nine Month Ended		Rs. in lacs
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	Year Ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from Operations	4,926	5,731	5,181	15,859	15,244	20,626
2	Other Income	631	366	306	1,413	1,336	2,049
	Total Income	5,557	6,098	5,487	17,272	16,580	22,675
3	Expenses:						
	(a) Cost of Materials consumed	976	1,119	1,272	3,211	3,417	4,506
	(b) Change in inventories of finished goods, semi-finished goods and work-in-progress	(153)	155	(466)	286	107	(25)
	(c) Employee benefits expense	932	841	802	2,625	2,259	3,048
	(d) Finance Costs	3	3	2	8	14	15
	(e) Depreciation and amortisation expense	376	377	346	1,127	1,022	1,384
	(f) Other expenses	1,703	1,913	1,694	5,360	4,912	6,648
	Total Expenses	3,837	4,408	3,651	12,617	11,731	15,576
4	Profit before Tax	1,720	1,689	1,836	4,654	4,848	7,099
5	Tax Expense:						
	(a) Current Tax	322	258	385	725	977	1,405
	(b) Deferred Tax	(129)	11	88	(48)	261	259
6	Profit after tax	1,526	1,420	1,363	3,977	3,610	5,435
7	Other Comprehensive Income						
	A (i) Item that will not be reclassified to profit or loss	(1)	(8)	(0)	(10)	0	1,322
	(ii) Income tax relating to item that will not be reclassified to profit or loss	0	551	-	579	1	(305)
	B (i) Item that will be reclassified to profit or loss	-	(0)	0	(0)	0	0
	(ii) Income tax relating to item that will be reclassified to profit or loss	14	460	2	474	3	(77)
8	Total Comprehensive Income for the period	1,539	2,423	1,364	5,021	3,614	6,375
9	Paid up Equity Share Capital (Face Value of Rs 10/- each)	308	308	308	308	308	308
10	Other Equity excluding Revaluation Reserves						31,664
11	Earnings per equity share (FV Rs. 10/- per share) Basic & Diluted (in Rs.)	49.51	46.09	44.21	129.04	117.12	176.35

Notes :

- The above results were reviewed by the Statutory Auditors, recommended by the Audit Committee and approved by the Board of Directors of the Company.
- The Company is engaged in the business of Speciality Chemicals only and therefore, there is only one reportable segment.
- The previous quarters'/years' figures have been regrouped/rearranged wherever necessary to make it comparable with the current quarter/period.

Date : 30th January, 2025
Place : Vadodara

visit us on : www.paushak.com



For Paushak Limited

(Signature)
Chirayu Amin
Chairman

Independent Auditor's Review Report on quarterly and year to date Unaudited Financial Results of Paushak Limited pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 (as amended)

To the Board of Directors

Paushak Limited

1. We have reviewed the accompanying Statement of Unaudited Financial Results of M/s Paushak Limited ("the Company") for the quarter ended December 31, 2024 and for the period from April 1, 2024 to December 31, 2024 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder (hereinafter referred to as "the said Indian Accounting Standard") and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. 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 Statement is free of material misstatement. A review is limited primarily to inquiries of the 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.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition



HARIBHAKTI & CO. LLP

Chartered Accountants

and measurement principles laid down in the said Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Haribhakti & Co. LLP

Chartered Accountants

ICAI Firm Registration No.103523W/W100048



Yash Bhatt

Partner



Membership No.: 117745

UDIN: 25117745B170XYX9813

Place: Vadodara

Date: January 30, 2025

- B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. – **Not Applicable**
- C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES - **Not Applicable**
- D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) - **Not Applicable**
- E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) - **Not Applicable**.