

Statement of Unaudited Financial Results for the Quarter and Nine Months ended 31st December, 2022

| Sr. No. | Particulars | Quarter Ended | | | Nine Months Ended | | Rs. in lacs |
|---------|---|---------------|--------------|--------------|-------------------|---------------|---------------|
| | | 31.12.2022 | 30.09.2022 | 31.12.2021 | 31.12.2022 | 31.12.2021 | Year Ended |
| | | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| 1 | Revenue from Operations | 5,576 | 4,982 | 3,400 | 15,588 | 9,747 | 15,010 |
| 2 | Other Income | 124 | 466 | 41 | 663 | 443 | 514 |
| 3 | Total Income | 5,700 | 5,449 | 3,440 | 16,252 | 10,191 | 15,524 |
| 4 | Expenses: | | | | | | |
| | (a) Cost of Materials consumed | 1,062 | 1,360 | 828 | 3,547 | 2,110 | 3,331 |
| | (b) Change in inventories of finished goods, semi-finished goods and work-in-progress | 111 | (327) | (287) | (303) | (253) | (354) |
| | (c) Employee benefits expense | 690 | 636 | 541 | 1,929 | 1,620 | 2,153 |
| | (d) Finance Costs | 4 | 9 | 1 | 25 | 3 | 6 |
| | (e) Depreciation and amortisation expense | 340 | 329 | 272 | 993 | 586 | 903 |
| | (f) Other expenses | 1,676 | 1,658 | 1,158 | 4,879 | 2,874 | 4,457 |
| | Total Expenses | 3,882 | 3,665 | 2,513 | 11,070 | 6,941 | 10,496 |
| 5 | Profit before Exceptional Items & Tax | 1,818 | 1,784 | 927 | 5,182 | 3,250 | 5,028 |
| 6 | Exceptional Items: | | | | | | |
| | Profit on Sale of Land | 170 | - | - | 170 | - | - |
| 7 | Profit before Tax | 1,989 | 1,784 | 927 | 5,352 | 3,250 | 5,028 |
| 8 | Tax Expense: | | | | | | |
| | (a) Current Tax | 409 | 291 | 161 | 995 | 566 | 870 |
| | (b) Deferred Tax | 78 | 184 | 48 | 391 | 245 | 396 |
| 9 | Profit after tax | 1,502 | 1,309 | 718 | 3,966 | 2,439 | 3,761 |
| 10 | Other Comprehensive Income | | | | | | |
| | A (i) Item that will not be reclassified to profit or loss | (0) | (9) | (3) | (6) | (10) | (232) |
| | (ii) Income tax relating to item that will not be reclassified to profit or loss | - | 2 | 1 | 2 | 5 | 52 |
| | B (i) Item that will be reclassified to profit or loss | 7 | 8 | 13 | 23 | 42 | 53 |
| | (ii) Income tax relating to item that will be reclassified to profit or loss | (38) | - | (1) | (37) | (56) | (60) |
| 11 | Total Comprehensive Income for the period | 1,471 | 1,311 | 728 | 3,948 | 2,420 | 3,575 |
| 12 | Paid up Equity Share Capital (Face Value of Rs 10/- each) | 308 | 308 | 308 | 308 | 308 | 308 |
| 13 | Other Equity excluding Revaluation Reserves | | | | | | 21,742 |
| 14 | Earnings per equity share (FV Rs. 10/- per share) | | | | | | |
| | Basic & Diluted (in Rs.) | 48.73 | 42.47 | 23.29 | 128.68 | 79.13 | 122.03 |

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 figures of corresponding nine months of previous year i.e. period ended December 2021 are not comparable as due to covid-19 related issues, manufacturing operations were suspended for about 4-5 weeks.
- The previous quarters'/years' figures have been regrouped/rearranged wherever necessary to make it comparable with the current quarter/period.

Date : 27th January, 2023
Place : Vadodara

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For Paushak Limited

Charayu Amin
Chairman

HARIBHAKTI & CO. LLP

Chartered Accountants

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, 2022 and for the period from April 01, 2022 to December 31, 2022 ("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 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

Haribhakti & Co. LLP, Chartered Accountants Regn. No. AAC- 3768, a limited liability partnership registered in India (converted on 17th June, 2014 from a firm Haribhakti & Co. FRN: 103523W)

Registered offices: 705, Leela Business Park, Andheri-Kurla Road, Andheri (E), Mumbai – 400 059, India 022 6672 9999

Other offices: Ahmedabad, Bengaluru, Bharuch, Chennai, Hyderabad, Jaipur, Kolkata, New Delhi, Pune, Rajkot, Vadodara.



HARIBHAKTI & CO. LLP

Chartered Accountants

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



Purushottam Nyati

Partner

Membership No.: 118970

UDIN: 23118970BGWTL7680

Place: Mumbai

Date: January 27, 2023

