

Statement of Standalone Unaudited Financial Results for the quarter and half year ended 30th September, 2022

Sr. No.	Particulars	Quarter Ended			Six Month Ended		Year Ended
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from Operations	4,982	5,030	4,063	10,013	6,348	15,010
2	Other Income	466	73	331	539	403	514
3	Total Income	5,449	5,103	4,393	10,552	6,750	15,524
4	Expenses:						
	(a) Cost of Materials consumed	1,360	1,125	776	2,485	1,282	3,331
	(b) Change in inventories of finished goods, semi-finished goods and work-in-progress	(327)	(87)	(33)	(414)	34	(354)
	(c) Employee benefits expense	636	603	539	1,239	1,079	2,153
	(d) Finance Costs	9	12	0	22	2	6
	(e) Depreciation and amortisation expense	329	324	170	653	314	903
	(f) Other expenses	1,658	1,545	1,022	3,203	1,716	4,457
	Total Expenses	3,665	3,523	2,473	7,188	4,427	10,496
5	Profit before Exceptional Items & Tax	1,784	1,580	1,920	3,364	2,323	5,028
6	Tax Expense:						
	(a) Current Tax	291	296	335	586	405	870
	(b) Deferred Tax	184	129	157	314	196	396
7	Profit after tax for the period	1,309	1,155	1,428	2,464	1,721	3,761
8	Other Comprehensive Income						
	A (i) Item that will not be reclassified to profit or loss	(9)	3	12	(6)	(7)	(232)
	(ii) Income tax relating to item that will not be reclassified to profit or loss	2	(0)	(6)	2	4	52
	B (i) Item that will be reclassified to profit or loss	8	7	14	16	29	53
	(ii) Income tax relating to item that will be reclassified to profit or loss	-	1	(24)	1	(55)	(60)
9	Total Comprehensive Income for the period	1,311	1,166	1,424	2,477	1,692	3,575
10	Paid up Equity Share Capital (Face Value of Rs 10/- each)	308	308	308	308	308	308
11	Other Equity excluding Revaluation Reserves						21,742
12	Earnings per equity share (FV Rs. 10/- per share) Basic & Diluted (in Rs.)	42.47	37.47	46.33	79.94	55.84	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 first half of previous year i.e. period ended September 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 : 10th November, 2022
Place : Vadodara

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For Paushak Limited
(Signature)

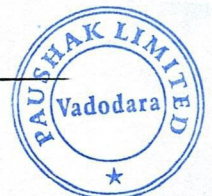
Chirayu Amin
Chairman

Statement of Assets and Liabilities

Particulars	Rs. in Lacs	
	As at 30.09.2022	As at 31.03.2022
	(Unaudited)	(Audited)
ASSETS		
Non-current assets		
Property, Plant and Equipment	14,627	14,673
Capital Work-in-progress	619	759
Other Intangible Assets	11	13
Financial Assets - Investments	11,370	10,851
Other Financial Assets	1	1
Other Non - Current Assets	57	5
Total Non Current Assets	26,687	26,302
Current assets		
Inventories	2,754	1,898
Financial Assets		
- Investments	4,642	4,284
- Trade receivables	4,160	3,973
- Other Financial Assets	2	2
- Cash and Cash Equivalents	296	6
- Bank Balance other than cash and cash equivalents	43	39
Other current assets	368	111
Current Tax Assets (Net)	-	37
Total Current Assets	12,265	10,350
TOTAL ASSETS	38,952	36,652
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	308	308
Other Equity	32,355	30,248
Total Equity	32,663	30,556
Liabilities		
Non-Current Liabilities		
Provisions	91	89
Deferred Tax Liabilities (Net)	3,616	3,306
Total Non Current Liabilities	3,707	3,395
Current Liabilities		
Financial Liabilities		
- Borrowings	-	12
- Trade Payables		
- Total outstanding dues of micro enterprises and small enterprises	110	178
- Total outstanding dues of creditors other than micro enterprises and small enterprises	1,533	1,671
- Other Financial Liabilities	456	615
Other Current Liabilities	403	187
Provisions	42	38
Current Tax Liabilities (Net)	37	-
Total Current Liabilities	2,582	2,701
Total Liabilities	6,288	6,096
TOTAL EQUITY AND LIABILITIES	38,952	36,652

For Paushak Limited


Chirayu Amin
Chairman



Date : 10th November, 2022
Place : Vadodara

PAUSHAK LIMITED

CASH FLOW STATEMENT

Rs. in Lacs

Particulars		For the Period ended 30th September, 2022	For the Period ended 30th September, 2021
		(Unaudited)	(Unaudited)
A	CASH FLOW FROM OPERATING ACTIVITIES:		
	Net Profit before tax	3,363.71	2,322.70
	Adjustments for:		
	1 Depreciation	653.03	314.26
	2 Interest Charged	0.10	0.26
	3 Interest Income	(56.35)	(0.04)
	4 Dividend Income	(363.23)	(294.42)
	5 Unrealised Foreign Exchange Loss (Net)	(5.08)	(4.84)
	6 Loss/(Profit) on Sales of Property, Plant & Equipment	(9.23)	0.11
	7 Profit on Redemption of Investments	(52.57)	(56.85)
	8 Fair value change of Financial Investments	(32.83)	(50.52)
	9 Rent Income	(0.22)	(0.22)
	Operating profit before change in working capital	3,497.33	2,230.44
	Adjustments for (Increase)/Decrease in Operating Assets:		
	Inventories	(856.52)	93.00
	Trade Receivables	(179.02)	140.25
	Other Current Assets	(260.49)	120.58
	Other Non Current Assets	(0.14)	0.07
	Adjustments for (Increase)/Decrease in Operating Liabilities:		
	Trade Payables	(208.33)	(246.91)
	Other Current Financial Liabilities	(44.04)	16.16
	Other Current Liabilities	216.59	6.00
	Current Provisions	0.01	(11.54)
	Non Current Provisions	1.25	(2.47)
	Cash generated from operations	2,166.64	2,345.57
	Income Tax Paid	(512.06)	(475.11)
	NET CASH INFLOW FROM OPERATING ACTIVITIES	1,654.58	1,870.46
	A		
B	CASH FLOW FROM INVESTING ACTIVITIES:		
	1 Purchase of Property, Plant & Equipment / CWIP	(642.70)	(3,483.14)
	2 Sale of Property, Plant & Equipment	14.20	2.86
	3 Net Proceeds from Investments		
	From Related Parties	0.00	0.00
	From Mutual Funds, Debentures & Bonds	(725.34)	1,603.64
	4 Interest received		
	From Banks	4.52	0.04
	5 Dividend Received		
	From Related Parties	362.64	294.12
	From Others	0.59	0.30
	6 Rent Income		
	From Related Parties	0.22	0.22
	NET CASH UTILISED IN INVESTING ACTIVITIES	(985.87)	(1,581.96)
	B		



PAUSHAK LIMITED

CASH FLOW STATEMENT

Rs. in Lacs

Particulars	For the Period ended 30th September, 2022 (Unaudited)	For the Period ended 30th September, 2021 (Unaudited)
	C CASH FLOW FROM FINANCIAL ACTIVITIES:	
1 Proceeds/ (Repayment) from Current Borrowings (Net)	(12.14)	-
2 Interest Paid	(0.10)	(0.26)
3 Dividend Paid	(366.04)	(184.66)
NET CASH UTILISED IN FINANCIAL ACTIVITIES C	(378.27)	(184.92)
I Net Increase / (Decrease) in Cash and Cash Equivalents A+B+C	290.44	103.59
II Cash & Cash equivalents as at the beginning of the Year	6.06	18.04
III Cash & Cash equivalents as at the end of the Reporting Period (I+II)	296.50	121.64
IV Cash & Cash equivalents as at the end of the Reporting Period		
Balances with Bank	295.07	119.36
Cash on Hand	1.43	2.27
Cash and Cash Equivalents	296.50	121.63

Date : 10th November, 2022
Place : Vadodara

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For Paushak Limited


Chirayu 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 30th September, 2022 and for the period from April 01, 2022 to September 30, 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

HARIBHAKTI & CO. LLP

Chartered Accountants

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

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SHIVPRAKASH
SHIVPRAK NYATI
Date: 2022.11.10
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Purushottam Nyati

Partner

Membership No.: 118970

UDIN: 22118970BCTGGX2553

Place: Mumbai

Date: November 10, 2022