

Statement of Unaudited Financial Results for the Quarter and Half Year ended 30th September, 2024

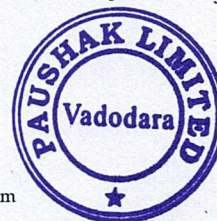
Sr. No.	Particulars	Quarter Ended			Six Month Ended		Rs. in lacs
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	Year Ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from Operations	5,731	5,201	5,201	10,932	10,062	20,626
2	Other Income	366	416	672	783	1,030	2,049
	Total Income	6,098	5,617	5,873	11,715	11,092	22,675
3	Expenses:						
	(a) Cost of Materials consumed	1,119	1,117	1,022	2,235	2,144	4,506
	(b) Change in inventories of finished goods, semi-finished goods and work-in-progress	155	284	407	439	572	(25)
	(c) Employee benefits expense	841	852	725	1,693	1,458	3,048
	(d) Finance Costs	3	3	6	6	12	15
	(e) Depreciation and amortisation expense	377	373	340	751	676	1,384
	(f) Other expenses	1,913	1,743	1,604	3,657	3,218	6,648
	Total Expenses	4,408	4,372	4,103	8,780	8,080	15,576
4	Profit before Tax	1,689	1,245	1,770	2,935	3,012	7,099
5	Tax Expense:						
	(a) Current Tax	258	145	335	403	592	1,405
	(b) Deferred Tax	11	69	101	80	173	259
6	Profit after tax	1,420	1,031	1,333	2,451	2,247	5,435
7	Other Comprehensive Income						
	A (i) Item that will not be reclassified to profit or loss	(8)	(0)	(4)	(9)	0	1,322
	(ii) Income tax relating to item that will not be reclassified to profit or loss	551	28	1	579	1	(305)
	B (i) Item that will be reclassified to profit or loss	(0)	0	0	(0)	0	0
	(ii) Income tax relating to item that will be reclassified to profit or loss	460	(0)	1	460	1	(77)
8	Total Comprehensive Income for the period	2,423	1,058	1,332	3,481	2,250	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.)	46.09	33.44	43.25	79.53	72.91	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 : 29th October, 2024
Place : Vadodara

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For Paushak Limited

(Signature)
Chairman

Statement of Assets and Liabilities

Particulars	As at 30.09.2024	As at 31.03.2024
	(Unaudited)	(Audited)
ASSETS		
Non-current assets		
Property, Plant and Equipment	14,585	15,239
Capital Work-in-progress	8,505	2,865
Other Intangible Assets	7	5
Financial Assets - Investments	9,093	8,194
Other Financial Assets	146	146
Other Non - Current Assets	1,289	133
Total Non Current Assets	33,625	26,582
Current assets		
Inventories	1,858	2,177
Financial Assets		
- Investments	9,898	14,113
- Trade receivables	5,272	5,068
- Cash and Cash Equivalents	18	62
- Bank Balance other than cash and cash equivalents	64	49
- Other Financial Assets	26	22
Other current assets	444	61
Total Current Assets	17,580	21,553
TOTAL ASSETS	51,206	48,135
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	308	308
Other Equity	43,369	40,504
Total Equity	43,677	40,812
Liabilities		
Non-Current Liabilities		
Provisions	157	152
Deferred Tax Liabilities (Net)	3,455	4,414
Other Non Current Liabilities	153	160
Total Non Current Liabilities	3,765	4,726
Current Liabilities		
Financial Liabilities		
- Trade Payables		
- Total outstanding dues of micro enterprises and small	29	119
- Total outstanding dues of creditors other than micro enterprises	1,797	1,472
and small enterprises		
- Other Financial Liabilities	1,523	697
Other Current Liabilities	124	106
Provisions	40	38
Current Tax Liabilities (Net)	249	163
Total Current Liabilities	3,763	2,597
Total Liabilities	7,529	7,322
TOTAL EQUITY AND LIABILITIES	51,206	48,135

Date : 29th October, 2024
Place : Vadodara

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For Paushak Limited

Chirayu Amin
Chairman

PAUSHAK LIMITED

CASH FLOW STATEMENT

Rs. in Lacs

Particulars		For the Period ended 30th September, 2024	For the Period ended 30th September, 2023
		(Unaudited)	(Unaudited)
A	CASH FLOW FROM OPERATING ACTIVITIES:		
	Net Profit before tax	2,934.58	3,012.22
	Adjustments for:		
1	Depreciation	750.67	675.95
2	Interest Charged	4.56	10.61
3	Interest Income	(192.45)	(197.12)
4	Dividend Income	(0.88)	(378.48)
5	Unrealised Foreign Exchange Loss (Net)	(1.55)	1.93
6	Loss/(Profit) on Sales of Property, Plant & Equipment	(17.71)	-
7	Sundry Balance written back	-	(6.50)
8	Profit on Redemption of Investments	(166.98)	(80.43)
9	Fair value change of Financial Investments	(397.60)	(327.83)
10	Government Grant	(6.89)	-
11	Rent Income	(0.00)	(0.22)
	Operating profit before change in working capital	2,905.74	2,710.14
	Adjustments for (Increase)/Decrease in Operating Assets:		
	Inventories	319.03	530.89
	Trade Receivables	(202.06)	624.85
	Other Current Assets	(401.76)	(75.99)
	Other Non Current Assets	(0.03)	0.15
	Adjustments for (Increase)/Decrease in Operating Liabilities:		
	Trade Payables	235.01	(48.88)
	Other Current Financial Liabilities	(28.90)	(53.24)
	Other Current Liabilities	17.55	41.58
	Current Provisions	(9.71)	(5.34)
	Non Current Provisions	5.42	(1.21)
	Cash generated from operations	2,840.28	3,722.94
	Income Tax Paid	(316.92)	(482.48)
	NET CASH INFLOW FROM OPERATING ACTIVITIES	2,523.36	3,240.46
B	CASH FLOW FROM INVESTING ACTIVITIES:		
1	Purchase of Property, Plant & Equipment / CWIP	(6,109.12)	(1,739.39)
2	Sale of Property, Plant & Equipment	72.00	-
3	Net Proceeds from Investments	3,724.82	(1,228.40)
4	Interest received	350.04	0.04
5	Dividend Received	0.88	378.48
6	Government Grant Received	(0.00)	-
7	Rent Received	0.00	0.22
	NET CASH UTILISED IN INVESTING ACTIVITIES	(1,961.39)	(2,589.06)



PAUSHAK LIMITED

CASH FLOW STATEMENT

Rs. in Lacs

Particulars		For the Period ended 30th September, 2024	For the Period ended 30th September, 2023
		(Unaudited)	(Unaudited)
C	CASH FLOW FROM FINANCIAL ACTIVITIES:		
	1 Proceeds/ (Repayment) from Current Borrowings (Net)	-	-
	2 Interest Paid	(4.56)	(10.61)
	3 Dividend Paid	(601.34)	(531.10)
	NET CASH UTILISED IN FINANCIAL ACTIVITIES	(605.90)	(541.71)
I	Net Increase/ (Decrease) in Cash and Cash Equivalents	(43.93)	109.69
II	Cash & Cash equivalents as at the beginning of the Year	62.14	52.23
III	Cash & Cash equivalents as at the end of the Reporting Period (I+II)	18.22	161.93
IV	Cash & Cash equivalents as at the end of the Reporting Period		
	Balances with Bank	16.75	160.02
	Cash on Hand	1.47	1.92
	Cash and Cash Equivalents	18.22	161.93

Date : 29th October, 2024

Place : Vadodara

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For Paushak Limited

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 September 30, 2024 and for the period from April 01, 2024 to September 30, 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 and

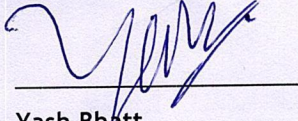


measurement principles laid down in the said Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as 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: 24117745BK80Z02897

Place: Vadodara

Date: October 29, 2024