

Statement of Unaudited Financial Results for the Quarter and Nine Month ended 31st December, 2025

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Rs. in lacs Year Ended 31.03.2025
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	
1	Revenue from Operations	4,880	5,878	4,926	16,346	15,859	21,095
2	Other Income	97	105	631	390	1,413	1,424
	Total Income	4,977	5,982	5,557	16,736	17,272	22,519
3	Expenses: (a) Cost of Materials consumed (b) Change in inventories of finished goods, semi-finished goods and work-in-progress (c) Employee benefits expense (Refer note 3) (d) Finance Costs (e) Depreciation and amortisation expense (f) Other expenses	1,198 (202) 1,090 1 495 1,652	1,537 9 976 4 447 1,876	976 (153) 932 3 376 1,703	3,821 (295) 3,050 10 1,348 5,362	3,211 286 2,625 8 1,127 5,360	4,343 58 3,548 14 1,497 7,181
	Total Expenses	4,235	4,848	3,837	13,297	12,617	16,641
4	Profit before Tax	742	1,134	1,720	3,439	4,654	5,877
5	Tax Expense: (a) Current Tax (b) Deferred Tax	(88) 213	(66) 339	322 (129)	(13) 770	725 (48)	1,252 (312)
6	Profit after tax	617	861	1,526	2,682	3,977	4,938
7	Other Comprehensive Income A (i) Item that will not be reclassified to profit or loss (ii) Income tax relating to item that will not be reclassified to profit or loss B (i) Item that will be reclassified to profit or loss (ii) Income tax relating to item that will be reclassified to profit or loss	1 (0) - (12)	8 (2) - 34	(1) 0 - 14	11 (3) - 12	(10) 579 (0) 474	920 447 (0) 463
8	Total Comprehensive Income for the period	606	902	1,539	2,701	5,021	6,768
9	Paid up Equity Share Capital (Face Value of Rs 5/- each) (Refer note 4)	1,233	308	308	1,233	308	308
10	Other Equity excluding Revaluation Reserves				-		35,968
11	Earnings per equity share (Refer note 5) Basic & Diluted (in Rs.)	2.50	3.49	6.19	10.88	16.13	20.03



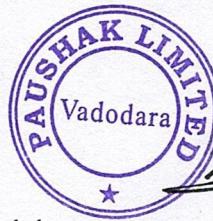
Notes :

- 1 The above results were reviewed by the Statutory Auditors, recommended by the Audit Committee and approved by the Board of Directors of the Company.
- 2 The Company is engaged in the business of Speciality Chemicals only and therefore, there is only one reportable segment.
- 3 The Government of India has notified the implementation of four new Labour Codes on 21st November, 2025, by consolidating and rationalizing 29 existing labour laws. The Company has provisionally estimated the financial implications thereof and has made additional provision under 'Employee benefit expense' for INR 101.07 lacs in the financial results for the quarter and nine months ended on 31st December, 2025. This will be reviewed and revised, if required once Central / State Rules are notified by the Government on all aspects of the Codes.
- 4 Pursuant to approval of the members:
 - (a) The Authorised share capital of the Company was reclassified from ₹20,00,00,000/- (Rupees Twenty Crore) divided into 90,00,000 (Ninety Lac) Equity Shares of ₹10/- (Rupees Ten Only) each and 11,00,000 (Eleven Lac) Redeemable Cumulative Preference Shares of ₹100/- (Rupees Hundred Only) each to ₹20,00,00,000/- (Rupees Twenty Crore) divided into 4,00,00,000 (Four Crore) Equity Shares of ₹5/- (Rupees Five Only) each.
 - (b) 30,82,114 equity shares of face value of ₹10/- (Rupees Ten Only) each as on the record date i.e., 3rd October, 2025 were sub-divided into 61,64,228 equity shares of face value of ₹5/- (Rupees Five Only) each; and
 - (c) On 6th October, 2025 (deemed allotment date), the Allotment Committee of the Board of Directors allotted 1,84,92,684 (One Crore Eighty Four lacs Ninety Two Thousand Six Hundred and Eighty Four) equity shares in the proportion of 3:1 i.e., 3 (Three) bonus equity shares of ₹5/- (Rupees Five Only) each for every 1 (One) existing fully paid-up equity share of ₹5/- (Rupees Five Only) each as Bonus Shares held as on the record date i.e. 3rd October, 2025, by capitalizing Capital Redemption Reserve and General Reserve. The bonus shares were listed on BSE Limited w.e.f. 7th October, 2025.
- 5 The Earning Per Share in respect of the previous quarters/periods has been restated to give effect of sub-division of shares and allotment of bonus shares in line with requirement of IND AS 33 'Earnings per share'.
- 6 The Board of Directors of the Company, at its meeting held on 9th October, 2025 had approved the proposal to make an application for listing of the equity shares of the Company on the National Stock Exchange of India Limited ('NSE'). The said application was approved by NSE and the equity shares of the Company got listed and started trading on NSE w.e.f. 1st December, 2025.
- 7 The previous quarters'/years' figures have been regrouped/rearranged wherever necessary to make it comparable with the current quarter/period.

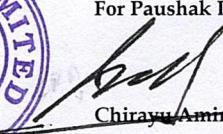
Date : 27th January, 2026
Place : Vadodara



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For Paushak Limited


Chirayu Amin
Chairman

Independent Auditor's Review Report on Unaudited Quarterly Financial Results and Year to date Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

TO THE BOARD OF DIRECTORS OF PAUSHAK LIMITED

1. We have reviewed the accompanying Statement of Unaudited Financial results of Paushak Limited ("the Company") for the quarter ended 31st December, 2025 and year to date from 1st April, 2025 to 31st December, 2025 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, as amended (the "Listing Regulations").
2. 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 Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. 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 financial statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited financial results prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which, it is to be disclosed, or that it contains any material misstatement.



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5. Other Matter

The audited financial results for the year ended 31st March, 2025 and unaudited financial results for the quarter ended 31st December, 2024 and nine months ended 31st December, 2024, included in these financial results, are based on the previously issued results of the Company prepared in accordance with the Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013, which were audited/reviewed by the predecessor auditor, whose audit report dated 1st May, 2025 and limited review reports dated 30th January, 2025 respectively expressed an unmodified opinion on those financial results.

For CNK & Associates, LLP

Chartered Accountants

Firm Registration No: - 101961W/W-100036

Ellenist
Rachit Sheth

Partner

Membership No: - 158289

Place: Vadodara

Date: 27th January 2026

UDIN: 26158289WRIOKP4338

