

Date: 27<sup>th</sup> January, 2023

To,  
The Manager,  
Department of Corporate Services,  
BSE Limited,  
1<sup>st</sup> Floor, Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai - 400 001

**Scrip Code: 532742**

Dear Sir,

**Sub: Outcome of Board Meeting**

With reference to the captioned matter, the exchange is hereby informed that the Board of Directors of Paushak Limited at its meeting held today has inter alia approved the Unaudited Financial Results for the quarter and nine months period ended 31<sup>st</sup> December, 2022.

We enclose herewith the Unaudited Financial Results for the quarter and nine months period ended on 31<sup>st</sup> December, 2022 along with the Limited Review Report issued by Statutory Auditors.

The time of commencement of the Board meeting was 4:00 p.m. and the time of conclusion was 4:40 p.m.

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

Yours faithfully,  
**For Paushak Limited**

  
**Manisha Saraf**  
Company Secretary



Encl: A/a

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

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
		(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	<b>Total Income</b>	<b>5,700</b>	<b>5,449</b>	<b>3,440</b>	<b>16,252</b>	<b>10,191</b>	<b>15,524</b>
4	<b>Expenses:</b>						
	(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
	<b>Total Expenses</b>	<b>3,882</b>	<b>3,665</b>	<b>2,513</b>	<b>11,070</b>	<b>6,941</b>	<b>10,496</b>
5	<b>Profit before Exceptional Items &amp; Tax</b>	<b>1,818</b>	<b>1,784</b>	<b>927</b>	<b>5,182</b>	<b>3,250</b>	<b>5,028</b>
6	<b>Exceptional Items:</b>						
	Profit on Sale of Land	170	-	-	170	-	-
7	<b>Profit before Tax</b>	<b>1,989</b>	<b>1,784</b>	<b>927</b>	<b>5,352</b>	<b>3,250</b>	<b>5,028</b>
8	<b>Tax Expense:</b>						
	(a) Current Tax	409	291	161	995	566	870
	(b) Deferred Tax	78	184	48	391	245	396
9	<b>Profit after tax</b>	<b>1,502</b>	<b>1,309</b>	<b>718</b>	<b>3,966</b>	<b>2,439</b>	<b>3,761</b>
10	<b>Other Comprehensive Income</b>						
	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	<b>Total Comprehensive Income for the period</b>	<b>1,471</b>	<b>1,311</b>	<b>728</b>	<b>3,948</b>	<b>2,420</b>	<b>3,575</b>
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

*(Signature)*  
Harayu 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

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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.



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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

