

Date: 1<sup>st</sup> August, 2023

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

**Scrip Code: 532742**

Dear Sir/ Madam,

**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 of the Company for the quarter ended 30<sup>th</sup> June, 2023.

We enclose herewith the Unaudited Financial Results for the quarter ended 30<sup>th</sup> June, 2023 along with the Limited Review Report issued by Statutory Auditors.

The time of commencement of the Board meeting was 2:45 p.m. and the time of conclusion was 3:20 p.m.

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

Thanking you.

Yours faithfully,  
**For Paushak Limited**

  
**Sagar Gandhi**  
**Company Secretary**



Encl: A/a



**Statement of Unaudited Financial Results for the Quarter ended 30th June, 2023**

Sr. No.	Particulars	Quarter Ended			Rs. in lacs
		30.06.2023	31.03.2023	30.06.2022	31.03.2023
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Revenue from Operations	4,861	5,646	5,030	21,235
2	Other Income	358	242	73	905
	<b>Total Income</b>	<b>5,220</b>	<b>5,888</b>	<b>5,103</b>	<b>22,140</b>
3	<b>Expenses:</b>				
	(a) Cost of Materials consumed	1,122	1,277	1,125	4,824
	(b) Change in inventories of finished goods, semi-finished goods and work-in-progress	166	84	(87)	(219)
	(c) Employee benefits expense	732	748	603	2,677
	(d) Finance Costs	7	6	12	31
	(e) Depreciation and amortisation expense	336	349	324	1,342
	(f) Other expenses	1,614	1,555	1,545	6,433
	<b>Total Expenses</b>	<b>3,977</b>	<b>4,018</b>	<b>3,523</b>	<b>15,088</b>
4	<b>Profit before Exceptional Items &amp; Tax</b>	<b>1,243</b>	<b>1,870</b>	<b>1,580</b>	<b>7,052</b>
5	<b>Exceptional Items:</b>				
	Profit on Sale of Land	-	-	-	170
6	<b>Profit before Tax</b>	<b>1,243</b>	<b>1,870</b>	<b>1,580</b>	<b>7,222</b>
7	<b>Tax Expense:</b>				
	(a) Current Tax	257	394	296	1,389
	(b) Deferred Tax	72	41	129	433
8	<b>Profit after tax</b>	<b>914</b>	<b>1,435</b>	<b>1,155</b>	<b>5,401</b>
9	<b>Other Comprehensive Income</b>				
	A (i) Item that will not be reclassified to profit or loss	4	(38)	3	(44)
	(ii) Income tax relating to item that will not be reclassified to profit or loss	0	8	(0)	10
	B (i) Item that will be reclassified to profit or loss	0	(162)	7	(139)
	(ii) Income tax relating to item that will be reclassified to profit or loss	-	(7)	1	(44)
10	<b>Total Comprehensive Income for the period</b>	<b>918</b>	<b>1,235</b>	<b>1,166</b>	<b>5,183</b>
11	Paid up Equity Share Capital (Face Value of Rs 10/- each)	308	308	308	308
12	Other Equity excluding Revaluation Reserves				26,782
13	Earnings per equity share (FV Rs. 10/- per share) Basic & Diluted (in Rs.)	29.66	46.55	37.47	175.22

**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 for quarter ended 31st March 2023 are the balancing figures between the audited figures in respect of full financial year ended 31st March 2023 and year to date unaudited figures up to the third quarter ended 31st December 2022.
- The previous quarters'/years' figures have been regrouped/rearranged wherever necessary to make it comparable with the current quarter/period.



For Paushak Limited

*Chirayu Amin*  
Chairman

Date : 1st August, 2023

Place : Vadodara

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Independent Auditor's Review Report on quarterly 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 June 30, 2023 ("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. Company's Board of Directors 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: 23117745BG1YEK07004

Place: Vadodara

Date: August 1, 2023

