

Date: 2nd February, 2024

To,
The Manager,
The BSE Limited
1st 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 and nine months period ended on 31st December, 2023.

We enclose herewith the Unaudited Financial Results for the quarter and nine months period ended on 31st December, 2023 along with the Limited Review Report issued by Statutory Auditors.

The time of commencement of the Board meeting was 03:30 p.m. and the time of conclusion was 04:16 p.m.

We request you to kindly take the same on record.

Thanking you,

Yours faithfully,
For Paushak Limited



Sagar Gandhi
Company Secretary



Encl: A/a

Statement of Unaudited Financial Results for the Quarter and Nine Months ended 31st December, 2023

Rs. in lacs

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from Operations	5,181	5,201	5,576	15,244	15,588	21,235
2	Other Income	306	672	124	1,336	663	905
	Total Income	5,487	5,873	5,700	16,580	16,252	22,140
3	Expenses:						
	(a) Cost of Materials consumed	1,272	1,022	1,062	3,417	3,547	4,824
	(b) Change in inventories of finished goods, semi-finished goods and work-in-progress	(466)	407	111	107	(303)	(219)
	(c) Employee benefits expense	802	725	690	2,259	1,929	2,677
	(d) Finance Costs	2	6	4	14	25	31
	(e) Depreciation and amortisation expense	346	340	340	1,022	993	1,342
	(f) Other expenses	1,694	1,604	1,676	4,912	4,879	6,433
	Total Expenses	3,651	4,103	3,882	11,731	11,070	15,088
4	Profit before Exceptional Items & Tax	1,836	1,770	1,818	4,848	5,182	7,052
5	Exceptional Items:						
	Profit on Sale of Land	-	-	170	-	170	170
6	Profit before Tax	1,836	1,770	1,989	4,848	5,352	7,222
7	Tax Expense:						
	(a) Current Tax	385	335	409	977	995	1,389
	(b) Deferred Tax	88	101	78	261	391	433
8	Profit after tax	1,363	1,333	1,502	3,610	3,966	5,401
9	Other Comprehensive Income						
	A (i) Item that will not be reclassified to profit or loss	(0)	(4)	(0)	0	(6)	(44)
	(ii) Income tax relating to item that will not be reclassified to profit or loss	-	1	-	1	2	10
	B (i) Item that will be reclassified to profit or loss	0	0	7	0	23	(139)
	(ii) Income tax relating to item that will be reclassified to profit or loss	2	1	(38)	3	(37)	(44)
10	Total Comprehensive Income for the period	1,364	1,332	1,471	3,614	3,948	5,183
11	Paid up Equity Share Capital (Face Value of Rs 10/- each)	308	308	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.)	44.21	43.25	48.73	117.12	128.68	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 previous quarters'/years' figures have been regrouped/rearranged wherever necessary to make it comparable with the current quarter/period.

Date : 2nd February, 2024
Place : Vadodara

visit us on : www.paushak.com



For Paushak Limited

[Signature]
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 December 31, 2023 and for the period from April 1, 2023 to December 31, 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. 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

HARIBHAKTI & CO. LLP

Chartered Accountants

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: 24117745BKBOYE3252



Place: Vadodara

Date: February 2, 2024