



PUSHKAR BANIJYA LTD

CIN : L31100WB1982PLC035384

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Website: www.pushkarbanijya.com

To
The Secretary
The Calcutta Stock Exchange Limited
7 Lyons Range
Kolkata **700 001**

Date: **12.12.2019**

Dear Sir/Ma'am,

Sub: Submission of the Limited Review Report and the Un-Audited Standalone and Consolidated Financial Results for the quarter ended 30th September, 2019 under Regulation 33 and Regulation 30 and Schedule III (4) of SEBI (LODR) Regulations, 2015.

This is in continuation to our letter dated 13th November, 2019 informing about the Board Meeting for consideration of the Un-Audited Standalone and Consolidated Financial Results as per SEBI Circular No. CIR/CFD/FAC/62/2016 for the quarter ended 30th September, 2019.

Pursuant to Regulation 33, Regulation 30 and Schedule III (4) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we are pleased to submit herewith the Limited Review Report given by the Auditors of the company and Un-Audited Standalone and Consolidated Financial Results for the quarter ended 30th September, 2019 as per Ind-AS format which was considered and approved by the Board at their Meeting held on Thursday 12th December, 2019 at the Registered office of the Company at 11:00 a.m.

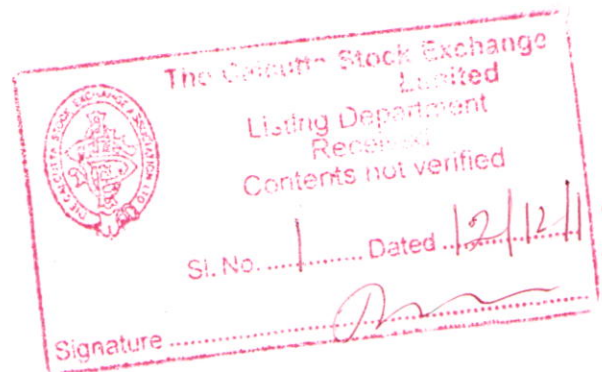
The report is self explanatory and there is no material difference in the provisional results declared by the company, with the Limited Review Report for the above said period.

The above results being also published in the English and Bengali Newspapers and the clippings of the same shall be submitted separately.

You are requested to take on record the above financial results for your reference and record.

Thanking You
Yours faithfully
For Pushkar Banijya Ltd


Baby Gupta
Company Secretary & Compliance Officer





Independent Auditor's Limited Review Report on Quarterly and Year to Date Unaudited Standalone Financial Results of Pushkar Banijya Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors of
Pushkar Banijya Limited

1. We have reviewed the accompanying statement of unaudited standalone Ind AS financial results of **Pushkar Banijya Limited** ("the Company") for the quarter ended **September 30, 2019** ("Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Listing Regulations"), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 ("the Circular"). Attention is drawn to the fact that the standalone cash flows for the corresponding period from April 01, 2018 to September 30, 2018, as reported in these unaudited standalone financial results have been approved by the Company's Board of Directors but have not been subjected to review.
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015, as amended, have been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion 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 (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than audit. We have not performed an audit and accordingly, we do not express an opinion.
4. Based on our review conducted as 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 applicable Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Listing Regulations read with the Circular, including the manner in which its is to be disclosed, or that it contains any material misstatement.



5. The comparative Ind AS financial information for the corresponding quarter ended September 30, 2018 and year to date from 1st April, 2018 to 30th September, 2018 included in these Ind AS financial results of the Company are based on the previously issued financial results, prepared in accordance with the recognition and measurement principles of Accounting Standard - 25 "Interim Financial Reporting", as specified under Section 133 of the Companies Act, 2013 read with relevant Rules issued thereunder and under accounting principles generally accepted in India and reviewed by us, as adjusted for the differences in the accounting principles adopted by the Company on transition to the Ind AS, which have been reviewed by us.

For **A.C. BHUTERIA & CO.**

Chartered Accountants

FRN: 303105E



CA MOHIT BHUTERIA

Partner

Membership No. 056832



Place: Kolkata

Dated: The 12th day of December, 2019

UDIN: 19056832AAAAHZ8868