



PATNI & CO.

CHARTERED ACCOUNTANTS

Head Office: 1, India Exchange Place, 2nd Floor, Room No. 219, Kolkata 700001

Contact No.: (033) 2231 4111 / 4112, 2230 0556 / 0557

Branch Office: 16A, Shakespeare Sarani, Unit II, 2nd Floor, Kolkata 700071

E-mail ID: patniandco@gmail.com / dkpatni@gmail.com

Independent's Auditors Limited Review Report

To

The Board of Directors

Pushkar Banijya Limited

We have reviewed the accompanying statement of unaudited financial results of **Pushkar Banijya Limited** for the quarter ended on 30th June' 2022. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 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 an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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 applicable Indian Accounting Standards (Ind AS) and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: 1, India Exchange Place,
Kolkata 700001

Dated: The 8th day of August' 2022

For PATNI & CO.

CHARTERED ACCOUNTANTS

(Firm Regn. No. 320304E)

ADITYA

RAJGARIA

A. RAJGARIA

(Partner)

Membership No. 300004

UDIN: 22300004AONLUH6033

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Statement of Standalone Financial Results for the Quarter ended 30th June, 2022:

Amount (in Lakhs)

Sr. No.	Particulars	Quarter Ended			Year ended
		30.06.22	31.03.22	30.06.21	31.03.22
		Unaudited	Audited	Unaudited	Audited
I	Revenue from Operations				
i	Interest Income	57.05	59.16	44.97	261.27
ii	Dividend Income	0.93	10.82	-	17.07
	Total Revenue from Operations (I)	57.98	69.98	44.97	278.34
II	Other Income	-	0.93	-	2.42
III	Total Income (I+II)	57.98	70.91	44.97	280.76
IV	EXPENSES				
i	Finance Costs	-	-	-	0.01
ii	Net loss on Fair Value Changes	-	-	-	-
iii	Impairment on Financial Instruments	19.91	(171.45)	55.12	(177.90)
iv	Purchase of stock-in-trade	-	-	-	37.11
v	Changes in Inventories of Finished Goods, Stock-In-Trade and Work-in-Progress	-	-	(116.76)	(130.32)
vi	Employee Benefits Expense	8.99	12.91	6.99	38.29
vii	Depreciation and Amortisation Expenses	0.07	0.07	0.28	0.68
viii	Other Expenses	3.22	186.63	2.65	194.11
	Total Expenses (IV)	32.19	28.16	(51.72)	(38.02)
V	Profit/(Loss) before Exceptional Items and Tax (III - IV)	25.79	42.75	96.69	318.78
VI	Exceptional Items	-	-	-	-
VII	Profit/(Loss) before Tax (V - VI)	25.79	42.75	96.69	318.78
VIII	<u>Tax Expense:</u>				
	Current Tax	11.78	(35.18)	26.34	31.13
	Deferred Tax	(5.01)	43.47	(2.01)	49.23
IX	Profit/(loss) for the period (VII-VIII)	19.02	34.46	72.36	238.42



PAWAN KUMAR CHANDAK
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Statement of Standalone Financial Results for the Quarter ended 30th June, 2022:

Amount (₹ in Lakhs)

Sr. No.	Particulars	Quarter Ended			Year ended
		30.06.22	31.03.22	30.06.21	31.03.22
		Unaudited	Audited	Unaudited	Audited
X	Other Comprehensive Income				
a.i	Items that will not be reclassified to profit or loss	(768.65)	(20.45)	299.00	761.88
a.ii	Income tax relating to items that will not be reclassified to profit or loss	89.01	(88.47)	(14.18)	(59.53)
b.i	Items that will be reclassified to profit or loss	-	-	-	-
b.ii	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
	Other Comprehensive Income for the period (Net of Tax) (X)	(679.64)	(108.92)	284.82	702.35
XI	Total Comprehensive Income for the period (IX + X)	(660.62)	(74.46)	357.18	940.77
XII	Earnings Per Share				
i	Basic (Equity Share Face Value ₹ 10/- each)	0.38	0.69	1.45	4.79
ii	Diluted (Equity Share Face Value ₹ 10/- each)	0.38	0.69	1.45	4.79

For and on behalf of the Board of Directors

PAWAN
KUMAR
CHANDAK

Pawan Kumar Chandak
Managing Director
DIN: 00584591
Place: Kolkata
Dated: 08.08.2022



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PUSHKAR BANIJYA LTD

CIN : L31100WB1982PLC035384

City Centre, 19, Synagogue Street
5th Floor, Unit No. 510 Kolkata - 700001
Ph: 91 33 40036075, Email : pbltd@yahoo.in
Website: www.pushkarbanijya.com

Standalone Notes :

- 1 The financial results have been reviewed by the Audit Committee and taken on record by the Board of Directors of the Pushkar Banijya Limited (the 'Company') at its Meeting held on 8th August, 2022.
- 2 This statement has been prepared in accordance with the requirements of Regulations 33 and Regulations 52 read with Regulation 63 of the listing regulations, read with SEBI Circulars CIR/CFD/FAC/62/2016 dated 5 July 2016 and CIR/IMD/DF1/69/2016 dated 10 August 2016.
- 3 The Statutory Auditors of the Company have carried out the Limited Review of the results for the quarter ended 30th June, 2022.
- 4 The Company is primarily engaged in a single business as Non Banking Finance Company accordingly there is no separate reportable segment as per Ind AS - 108 "Operating Segment".
- 5 The figures for quarter ended 31st March 2022 represents the balance between audited financial in respect of the full financial year and those published till the third quarter of the respective financial year.
- 6 Corresponding figures of the previous periods / year have been regrouped or rearranged wherever considered necessary.

For and on behalf of the Board of Directors

PAWAN
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CHANDAK

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Chandak
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ou=Pushkar Banijya Ltd, email=pbltd@yahoo.in,
c=IN

Pawan Kumar Chandak
Managing Director
DIN: 00584591
Place: Kolkata
Dated: 08.08.2022



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E-mail ID: patniandco@gmail.com / dkpatni@gmail.com

Independent's Auditors Limited Review Report

To

The Board of Directors

Pushkar Banijya Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Pushkar Banijya Limited** ("the Parent"), and its share of the net profit/(loss) after tax and total comprehensive income / loss for the quarter ended June' 2022 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent'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" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. 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. 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:
 - a) Chandak Resources Private Limited, Associate Company
 - b) HKG Traders Private Limited, Associate Company
 - c) Lalit Byapar Private Limited, Associate Company
 - d) Manav Trexim Private Limited, Associate Company
 - e) Navarang Griha Nirman Private Limited , Associate Company

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- f) Peekay Commercial Private Limited, Associate Company
 - g) Prachi Projects Private Limited, Associate Company
 - h) Suchak Commotrade Private Limited, Associate Company
 - i) Wise Investments Private Limited, Associate Company
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and subject to paragraph 6 below, 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 aforesaid 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.
6. The consolidated unaudited financial results include the company's share of net profit after tax (and total comprehensive income) of ₹ 3.66 Lakhs for the quarter ended 30th June, 2022 in respect of "9" associates, which have not been reviewed by their auditors and has been furnished to us by the management. According to the information and explanations given to us by the Management, these interim financial statements / financial results are not material to the Group.

Our conclusion on the Statement is not modified in respect of the above matter.

Place: 1, India Exchange Place,
Kolkata 700001

Dated: The 8th day of August' 2022

For PATNI & CO.
CHARTERED ACCOUNTANTS
(Firm Regn. No. 320304E)

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A. RAJGARIA
(Partner)
Membership No. 300004
UDIN: 22300004AONLUH6033



PUSHKAR BANIJYA LTD

CIN : L31100WB1982PLC035384

City Centre, 19, Synagogue Street
5th Floor, Unit No. 510 Kolkata - 700001
Ph: 91 33 40036075, Email : pbltd@yahoo.in
Website: www.pushkarbanijya.com

Statement of Consolidated Financial Results for the Quarter ended 30th June, 2022:

Amount (in Lakhs)

Sr. No.	Particulars	Quarter Ended			Year ended
		30.06.22	31.03.22	30.06.21	31.03.22
		Unaudited	Audited	Unaudited	Audited
I	Revenue from Operations				
i	Interest Income	57.05	59.16	44.97	261.27
ii	Dividend Income	0.93	10.82	-	17.07
	Total Revenue from Operations (I)	57.98	69.98	44.97	278.34
II	Other Income	-	0.93	-	2.42
III	Total Income (I+II)	57.98	70.91	44.97	280.76
IV	EXPENSES				
i	Finance Costs	-	-	-	0.01
ii	Net loss on Fair Value Changes	-	-	-	-
iii	Impairment on Financial Instruments	19.91	(171.45)	55.12	(177.90)
iv	Purchase of stock-in-trade	-	-	-	37.11
v	Changes in Inventories of Finished Goods, Stock-In-Trade and Work-in-Progress	-	-	(116.76)	(130.32)
vi	Employee Benefits Expense	8.99	12.91	6.99	38.29
vii	Depreciation, Amortisation and Impairment	0.07	0.07	0.28	0.68
viii	Other Expenses	3.22	186.63	2.65	194.11
	Total Expenses (IV)	32.19	28.16	(51.72)	(38.02)
V	Profit/(Loss) before Exceptional Items and Tax (III - IV)	25.79	42.75	96.69	318.78
VI	Exceptional Items	-	-	-	-
VII	Profit/(Loss) before Tax (V - VI)	25.79	42.75	96.69	318.78
VIII	Tax Expense:				
	Current Tax	11.78	(35.18)	26.34	31.13
	Deferred Tax	(5.01)	43.47	(2.01)	49.23
IX	Profit after tax and before share of profit of associates (VII-VIII)	19.02	34.46	72.36	238.42
X	Share of Profit/(Loss) from Associate Companies	3.66	(54.43)	2.31	12.02
XI	Profit/(loss) for the period (IX+X)	22.68	(19.97)	74.67	250.44



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Statement of Consolidated Financial Results for the Quarter ended 30th June, 2022:

Amount (₹ in Lakhs)

Sr. No.	Particulars	Quarter Ended			Year ended
		30.06.22	31.03.22	30.06.21	31.03.22
		Unaudited	Audited	Unaudited	Audited
XII	Other Comprehensive Income				
a.i	Items that will not be reclassified to profit or loss	(768.65)	(20.45)	299.00	761.88
a.ii	Income tax relating to items that will not be reclassified to profit or loss	89.01	(88.47)	(14.18)	(59.53)
a.iii	Share of OCI in Associates relating to items that will not be reclassified to profit or loss (net of tax)	-	1.23	-	1.23
b.i	Items that will be reclassified to profit or loss	-	-	-	-
b.ii	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
b.iii	Share of OCI in Associates relating to items that will be reclassified to profit or loss (net of tax)	-	-	-	-
	Other Comprehensive Income for the period (Net of Tax) (XII)	(679.64)	(107.69)	284.82	703.58
XIII	Total Comprehensive Income for the period (XI + XII)	(656.96)	(127.66)	359.49	954.02
XIV	Earnings Per Share				
i	Basic (Equity Share Face Value ₹ 10/- each)	0.46	(0.40)	1.50	5.03
ii	Diluted (Equity Share Face Value ₹ 10/- each)	0.46	(0.40)	1.50	5.03

For and on behalf of the Board of Directors

PAWAN
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CHANDAK

Pawan Kumar Chandak
Managing Director
DIN: 00584591
Place: Kolkata
Dated: 08.08.2022



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Consolidated Notes :

- 1 The financial results have been reviewed by the Audit Committee and taken on record by the Board of Directors of the Pushkar Banijya Limited (the 'Company') at its Meeting held on 8th August, 2022.
- 2 This statement has been prepared in accordance with the requirements of Regulations 33 and Regulations 52 read with Regulation 63 of the listing regulations, read with SEBI Circulars CIR/CFD/FAC/62/2016 dated 5 July 2016 and CIR/IMD/DF1/69/2016 dated 10 August 2016.
- 3 The Statutory Auditors of the Company have carried out the Limited Review of the results for the quarter ended 30th June, 2022.
- 4 The Company is primarily engaged in a single business as Non Banking Finance Company accordingly there is no separate reportable segment as per Ind AS - 108 "Operating Segment".
- 5 The figures for quarter ended 31st March 2022 represents the balance between audited financial in respect of the full financial year and those published till the third quarter of the respective financial year.
- 6 The consolidated results represent results of Pushkar Banijya Ltd. and its below mention associates have been prepared in accordance with Ind AS 110 Consolidated Financial Statement. The results for below mentioned associate companies have been consolidated on basis of management representation.

Name of the Associate Companies:

- a Chandak Resources (P) Ltd. (46.89%)
 - b HKG Traders (P) Ltd. (39.00%)
 - c Lalit Byapar (P) Ltd. (25.00%)
 - d Manav Trexim (P) Ltd. (48.25%)
 - e Navarang Griha Nirman (P) Ltd. (48.91%)
 - f Peekay Commercial (P) Ltd. (24.63%)
 - g Prachi Projects (P) Ltd. (39.65%)
 - h Suchak Commotrade (P) Ltd. (48.99%)
 - i Wise Investments (P) Ltd. (25.40%)
- 7 Corresponding figures of the previous periods / year have been regrouped or rearranged wherever considered necessary.

For and on behalf of the Board of Directors

PAWAN
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CHANDAK, o=PUSHKAR BANIJYA LTD,
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Pawan Kumar Chandak
Managing Director
DIN: 00584591
Place: Kolkata
Dated: 08.08.2022



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