

# PATNI & CO.

## CHARTERED ACCOUNTANTS

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

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

Branch Office: 16A, Shakespeare Sarani, Unit II, 2<sup>nd</sup> 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 30<sup>th</sup> September, 2023 and for the period from 1<sup>st</sup> April' 2023 to 30<sup>th</sup> September' 2023. 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 7<sup>th</sup> day of November' 2023

For Patni & Co.

Chartered Accountants

(Firm Regn. No. 320304E)

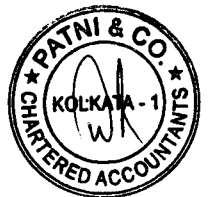
*Aditya Rajgaria*

A. Rajgaria

(Partner)

Membership No. 300004

UDIN: 23300004BGYWSH7326



# PATNI & CO.

## CHARTERED ACCOUNTANTS

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

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

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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" or as "the Group") and its associates, for the quarter ended 30<sup>th</sup> September' 2023 and for the period from 1<sup>st</sup> April' 2023 to 30<sup>th</sup> September' 2023 ("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
  - 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



# PATNI & CO.

## CHARTERED ACCOUNTANTS

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

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

Branch Office: 16A, Shakespeare Sarani, Unit II, 2<sup>nd</sup> Floor, Kolkata 700071

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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 ₹ 2.11 Lakhs for half year ended 30<sup>th</sup> September, 2023 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

For Patni & Co.  
Chartered Accountants  
(Firm Regn. No. 320304E)

*Aditya Rajgaria*

A. Rajgaria  
(Partner)

Membership No. 300004

UDIN: 23300004BGYWSH7326

Dated: The 7<sup>th</sup> day of November' 2023





# PUSHKAR BANIJYA LTD

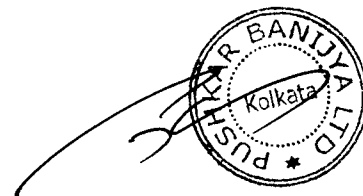
CIN : L31100WB1982PLC035384

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 Standalone Financial Results for the Quarter/Half year ended 30th September, 2023

Amount ( ` in Lakhs)

Sr. No.	Particulars	Unaudited			Unaudited		Audited
		Quarter Ended			Half year ended		Year ended
		30.09.23	30.06.23	30.09.22	30.09.23	30.09.22	31.03.23
I	<b>Revenue from Operations</b>						
i	Interest Income	61.61	60.41	57.61	122.02	114.66	231.39
ii	Dividend Income	16.48	1.37	8.79	17.85	9.72	27.15
	<b>Total Revenue from Operations (I)</b>	<b>78.09</b>	<b>61.78</b>	<b>66.40</b>	<b>139.87</b>	<b>124.38</b>	<b>258.54</b>
II	Other Income	-	-	-	-	-	-
III	<b>Total Income (I+II)</b>	<b>78.09</b>	<b>61.78</b>	<b>66.40</b>	<b>139.87</b>	<b>124.38</b>	<b>258.54</b>
IV	<b>EXPENSES</b>						
i	Finance Costs	-	-	-	-	-	0.11
ii	Net loss on Fair Value Changes	-	-	-	-	-	-
iii	Impairment on Financial Instruments	18.03	84.55	(19.87)	102.58	0.04	(41.90)
iv	Purchase of stock-in-trade	-	-	-	-	-	-
v	Changes in Inventories of Finished Goods, Stock-In-Trade and Work-in-Progress	-	-	-	-	-	-
vi	Employee Benefits Expense	11.21	9.87	9.32	21.08	18.31	38.55
vii	Depreciation and Amortisation Expenses	0.07	0.06	0.06	0.13	0.13	0.27
viii	Other Expenses	3.54	4.00	2.88	7.54	6.10	86.51
	<b>Total Expenses (IV)</b>	<b>32.85</b>	<b>98.48</b>	<b>(7.61)</b>	<b>131.33</b>	<b>24.58</b>	<b>83.54</b>
V	<b>Profit/(Loss) before Exceptional Items and Tax (III - IV)</b>	<b>45.24</b>	<b>(36.70)</b>	<b>74.01</b>	<b>8.54</b>	<b>99.80</b>	<b>175.00</b>
VI	Exceptional Items	-	-	-	-	-	-
VII	<b>Profit/(Loss) before Tax (V - VI)</b>	<b>45.24</b>	<b>(36.70)</b>	<b>74.01</b>	<b>8.54</b>	<b>99.80</b>	<b>175.00</b>
VIII	<b>Tax Expense:</b>						
	Current Tax	23.27	6.18	13.62	29.45	25.40	33.99
	Deferred Tax	(4.46)	(21.27)	5.01	(25.73)	-	10.58
IX	<b>Profit/(loss) for the period (VII-VIII)</b>	<b>26.43</b>	<b>(21.61)</b>	<b>55.38</b>	<b>4.82</b>	<b>74.40</b>	<b>130.43</b>



**Statement of Standalone Financial Results for the Quarter/Half year ended 30th September, 2023**

Amount ( ` in Lakhs)

Sr. No.	Particulars	Unaudited			Unaudited		Audited
		Quarter Ended			Half year ended		Year ended
		30.09.23	30.06.23	30.09.22	30.09.23	30.09.22	31.03.23
X	<b>Other Comprehensive Income</b>						
a.i	Items that will not be reclassified to profit or loss	439.32	376.47	(22.43)	815.79	(791.08)	(1,597.04)
a.ii	Income tax relating to items that will not be reclassified to profit or loss	(63.02)	(42.99)	1.64	(106.01)	90.65	179.48
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>Other Comprehensive Income for the period (Net of Tax) (X)</b>	<b>376.30</b>	<b>333.48</b>	<b>(20.79)</b>	<b>709.78</b>	<b>(700.43)</b>	<b>(1,417.56)</b>
XI	<b>Total Comprehensive Income for the period (IX + X)</b>	<b>402.73</b>	<b>311.87</b>	<b>34.59</b>	<b>714.60</b>	<b>(626.03)</b>	<b>(1,287.13)</b>
XII	<b>Earnings Per Share</b>						
i	Basic (Equity Share Face Value ` 10/- each)	0.53	(0.43)	1.11	0.10	1.49	2.62
ii	Diluted (Equity Share Face Value ` 10/- each)	0.53	(0.43)	1.11	0.10	1.49	2.62

For and on behalf of the Board of Directors

For PUSHKAR BANIJYA LTD.

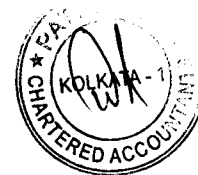
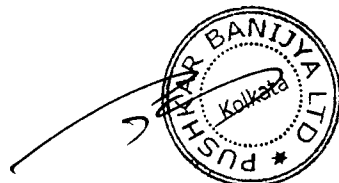
Pawan Kumar Chandak Director

Managing Director

DIN: 00584591

Place: Kolkata

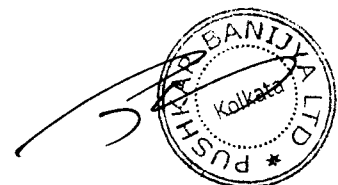
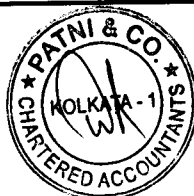
Dated: 07.11.2023



**Statement of Consolidated Financial Results for the Quarter/Half year ended 30th September, 2023:**

Amount ( in Lakhs)

Sr. No.	Particulars	Unaudited			Unaudited		Audited
		Quarter Ended			Half year ended		Year Ended
		30.09.23	30.06.23	30.09.22	30.09.23	30.09.22	31.03.23
I	<b>Revenue from Operations</b>						
i	Interest Income	61.61	60.41	57.61	122.02	114.66	231.39
ii	Dividend Income	16.48	1.37	8.79	17.85	9.72	27.15
	<b>Total Revenue from Operations (I)</b>	<b>78.09</b>	<b>61.78</b>	<b>66.40</b>	<b>139.87</b>	<b>124.38</b>	<b>258.54</b>
II	Other Income	-	-	-	-	-	-
III	<b>Total Income (I+II)</b>	<b>78.09</b>	<b>61.78</b>	<b>66.40</b>	<b>139.87</b>	<b>124.38</b>	<b>258.54</b>
IV	<b>EXPENSES</b>						
i	Finance Costs	-	-	-	-	-	0.11
ii	Net loss on Fair Value Changes	-	-	-	-	-	-
iii	Impairment on Financial Instruments	18.03	84.55	(19.87)	102.58	0.04	(41.90)
iv	Purchase of stock-in-trade	-	-	-	-	-	-
v	Changes in Inventories of Finished Goods, Stock-In-Trade and Work-in-Progress	-	-	-	-	-	-
vi	Employee Benefits Expense	11.21	9.87	9.32	21.08	18.31	38.55
vii	Depreciation, Amortisation and Impairment	0.07	0.06	0.06	0.13	0.13	0.27
viii	Other Expenses	3.54	4.00	2.88	7.54	6.10	86.51
	<b>Total Expenses (IV)</b>	<b>32.85</b>	<b>98.48</b>	<b>(7.61)</b>	<b>131.33</b>	<b>24.58</b>	<b>83.54</b>
V	<b>Profit/(Loss) before Exceptional Items and Tax (III - IV)</b>	<b>45.24</b>	<b>(36.70)</b>	<b>74.01</b>	<b>8.54</b>	<b>99.80</b>	<b>175.00</b>
VI	Exceptional Items	-	-	-	-	-	-
VII	<b>Profit/(Loss) before Tax (V - VI)</b>	<b>45.24</b>	<b>(36.70)</b>	<b>74.01</b>	<b>8.54</b>	<b>99.80</b>	<b>175.00</b>
VIII	<b>Tax Expense:</b>						
	Current Tax	23.27	6.18	13.62	29.45	25.40	33.99
	Deferred Tax	(4.46)	(21.27)	5.01	(25.73)	-	10.58
IX	<b>Profit after tax and before share of profit of associates (VII-VIII)</b>	<b>26.43</b>	<b>(21.61)</b>	<b>55.38</b>	<b>4.82</b>	<b>74.40</b>	<b>130.43</b>
X	Share of Profit/(Loss) from Associate Companies	4.77	(2.66)	3.64	2.11	7.30	(8.93)
XI	<b>Profit/(loss) for the period (IX+X)</b>	<b>31.20</b>	<b>(24.27)</b>	<b>59.02</b>	<b>6.93</b>	<b>81.70</b>	<b>121.50</b>



**Statement of Consolidated Financial Results for the Quarter/Half year ended 30th September, 2023:**

Amount ( ` in Lakhs)

Sr. No.	Particulars	Unaudited			Unaudited		Audited
		Quarter Ended			Half year ended		Year Ended
		30.09.23	30.06.23	30.09.22	30.09.23	30.09.22	31.03.23
XII	<b>Other Comprehensive Income</b>						
a.i	Items that will not be reclassified to profit or loss	439.32	376.47	(22.43)	815.79	(791.08)	(1,597.04)
a.ii	Income tax relating to items that will not be reclassified to profit or loss	(63.02)	(42.99)	1.64	(106.01)	90.65	179.48
a.iii	Share of OCI in Associates relating to items that will not be reclassified to profit or loss (net of tax)	-	-	-	-	-	1.11
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)	-	-	-	-	-	-
	<b>Other Comprehensive Income for the period (Net of Tax) (XII)</b>	<b>376.30</b>	<b>333.48</b>	<b>(20.79)</b>	<b>709.78</b>	<b>(700.43)</b>	<b>(1,416.45)</b>
XIII	<b>Total Comprehensive Income for the period (XI + XII)</b>	<b>407.50</b>	<b>309.21</b>	<b>38.23</b>	<b>716.71</b>	<b>(618.73)</b>	<b>(1,294.95)</b>
XIV	<b>Earnings Per Share</b>						
i	Basic (Equity Share Face Value ` 10/- each)	0.63	(0.49)	1.19	0.14	1.64	2.44
ii	Diluted (Equity Share Face Value ` 10/- each)	0.63	(0.49)	1.19	0.14	1.64	2.44

For and on behalf of the Board of Directors

For PUSHKAR BANIJYA LTD.

Pawan Kumar Chandak

Director

Managing Director

DIN: 00584591

Place: Kolkata

Dated: 07.11.2023



**Statement of Assets & Liabilities:**

Particulars	Amount (₹ in Lakhs)			
	Standalone		Consolidated	
	As at 30.09.23	As at 31.03.23	As at 30.09.23	As at 31.03.23
	Unaudited	Audited	Unaudited	Audited
<b>ASSETS</b>				
<b>1 FINANCIAL ASSETS</b>				
a Cash and Cash Equivalents	3.25	21.77	3.25	21.77
b Other Receivables	4.04	0.30	4.04	0.30
c Loans	2,220.63	2,244.44	2,220.63	2,244.44
d Investments	3,011.48	2,090.19	2,791.56	1,868.16
e Other Financial Assets	42.89	38.66	42.89	38.66
<b>2 NON FINANCIAL ASSETS</b>				
a Current Tax Assets (Net)	14.78	30.25	14.78	30.25
b Deferred Tax Assets (Net)	-	74.04	-	74.04
c Property, Plant & Equipment	5.11	5.24	5.11	5.24
d Other Non- Financial Assets	26.69	26.51	26.69	26.51
<b>Total Assets</b>	<b>5,328.87</b>	<b>4,531.40</b>	<b>5,108.95</b>	<b>4,309.37</b>
<b>LIABILITIES AND EQUITY</b>				
<b>I LIABILITIES</b>				
<b>1 NON FINANCIAL LIABILITIES</b>				
a Deferred Tax Liabilities (Net)	6.24	-	6.24	-
b Provisions	-	-	-	-
c Other Non-Financial Liabilities	77.61	0.98	77.61	0.98
<b>II EQUITY</b>				
a Equity Share Capital	497.90	497.90	497.90	497.90
b Other Equity	4,747.12	4,032.52	4,527.20	3,810.49
<b>Total Liabilities and Equity</b>	<b>5,328.87</b>	<b>4,531.40</b>	<b>5,108.95</b>	<b>4,309.37</b>

For and on behalf of the Board of Directors

For PUSHKAR BANIJYA LTD.

*Pawan Kumar Chandak*  
Director

Managing Director

DIN: 00584591

Place: Kolkata

Dated: 07.11.2023







# 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

## Unaudited Cash Flow Statement for the half year ended:

Amount (₹ in Lakhs)

Particulars	Standalone		Consolidated	
	Half year ended		Half year ended	
	30.09.23	30.09.22	30.09.23	30.09.22
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>				
Net Profit Before Tax	8.54	99.80	8.54	99.80
Adjustment for:				
Finance Costs	-	-	-	-
Impairment on Financial Instruments	102.58	0.04	102.58	0.04
Depreciation & Amortization Expenses	0.13	0.13	0.13	0.13
<b>Operating Profit before Working Capital Adjustment</b>	<b>111.25</b>	<b>99.97</b>	<b>111.25</b>	<b>99.97</b>
<b>Changes in Working Capital</b>				
(Increase)/Decrease in Other Receivables	(3.74)	0.11	(3.74)	0.11
(Increase)/Decrease in Loans	(78.77)	15.11	(78.77)	15.11
(Increase)/Decrease in Other Financial Assets	(4.24)	(29.97)	(4.24)	(29.97)
(Increase)/Decrease in Current Tax Assets (Net)	15.46	6.95	15.46	6.95
(Increase)/Decrease in Other Non- Financial Assets	(0.18)	(0.01)	(0.18)	(0.01)
Increase/(Decrease) in Other Non Financial Liabilities	76.63	0.41	76.63	0.41
<b>Cash Generated from Operation</b>	<b>116.41</b>	<b>92.57</b>	<b>116.41</b>	<b>92.57</b>
Less: Payment of Taxes	29.45	25.40	29.45	25.40
<b>Net cashflow from/(used in) operating activities (A)</b>	<b>86.96</b>	<b>67.17</b>	<b>86.96</b>	<b>67.17</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>				
Purchase of Investments	(143.27)	(209.00)	(143.27)	(209.00)
Proceeds from sale of Non-current Investments	37.79	36.12	37.79	36.12
<b>Net Cashflow from/(used in) investing activities (B)</b>	<b>(105.48)</b>	<b>(172.88)</b>	<b>(105.48)</b>	<b>(172.88)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>				
Cashflow from/(used in) financing activities	-	-	-	-
<b>Net Cashflow from/(used in) financing activities (C)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net increase/(Decrease) in cash and cash equivalent</b>	<b>(18.52)</b>	<b>(105.71)</b>	<b>(18.52)</b>	<b>(105.71)</b>
Opening Cash & Cash Equivalent	21.77	112.18	21.77	112.18
Closing Cash & Cash Equivalent	<b>3.25</b>	<b>6.47</b>	<b>3.25</b>	<b>6.47</b>
<b>CLOSING CASH &amp; CASH EQUIVALENT</b>				
Cash at Bank	2.16	5.13	2.16	5.13
Cash in Hand	1.09	1.34	1.09	1.34
	<b>3.25</b>	<b>6.47</b>	<b>3.25</b>	<b>6.47</b>

For and on behalf of the Board of Directors

For PUSHKAR BANIJYA LTD.

Pawan Kumar Chandak

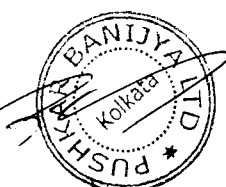
Director

Managing Director

DIN: 00584591

Place: Kolkata

Dated: 07.11.2023





# PUSHKAR BANIJYA LTD

CIN : L31100WB1982PLC035384

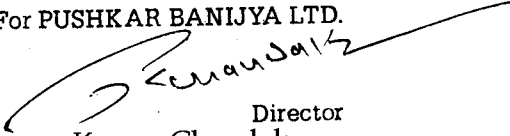
City Centre, 19, Synagogue Street  
5th Floor, Unit No. 510 Kolkata - 700001  
Ph: 91 33 40036075, Email : pbltd@yahoo.in  
Website: www.pushkarbanijya.com

## 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 7th November, 2023.
- 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 above results for the quarter ended on September 30, 2023 has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under Section 133 of the Companies Act, 2013, and other recognised accounting practices and policies to the extent applicable.
- 4 The Statutory Auditors of the Company have carried out the Limited Review of the results for the quarter ended September 30, 2023.
- 5 As per Ind AS 108 'Operating Segments', Segment has been disclosed in financial results (Annexure I).
- 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

For PUSHKAR BANIJYA LTD.

  
Director

Pawan Kumar Chandak

Managing Director

DIN: 00584591

Place: Kolkata

Dated: 07.11.2023





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**Annexure I**

Amount (₹ in Lakhs)

Particulars	Unaudited					
	Standalone					
	Quarter Ended			Half year ended		Year Ended
	30.09.23	30.06.23	30.09.22	30.09.23	30.09.22	31.03.23
Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
<b>1. Segment Revenue</b>						
(Net Sale/ Income of each segment)						
(a) Investing in Shares & Securities	16.48	1.37	8.79	17.85	9.72	27.15
(b) Loan Financing Activities	61.61	60.41	57.61	122.02	114.66	231.39
<b>Total</b>	<b>78.09</b>	<b>61.78</b>	<b>66.40</b>	<b>139.87</b>	<b>124.38</b>	<b>258.54</b>
Less: Inter Segment Revenue	-	-	-	-	-	-
<b>Net sales/income from operations</b>	<b>78.09</b>	<b>61.78</b>	<b>66.40</b>	<b>139.87</b>	<b>124.38</b>	<b>258.54</b>
<b>2. Segment Results</b>						
<u>Profit/(Loss) before tax from each segment</u>						
(a) Investing in Shares & Securities	16.30	1.37	8.79	17.67	9.48	26.56
(b) Loan Financing Activities	43.58	(24.14)	77.48	19.44	114.62	197.83
<b>Total</b>	<b>59.88</b>	<b>(22.77)</b>	<b>86.27</b>	<b>37.11</b>	<b>124.10</b>	<b>224.39</b>
Less: Finance Costs	-	-	-	-	-	0.11
Less: Other unallocable expenditure net off unallocable income	14.64	13.93	12.26	28.57	24.30	49.28
<b>Total Profit / (Loss) before tax</b>	<b>45.24</b>	<b>(36.70)</b>	<b>74.01</b>	<b>8.54</b>	<b>99.80</b>	<b>175.00</b>
<u>Other Comprehensive Income</u>						
(a) Investing in Shares & Securities	376.30	333.48	(20.79)	709.78	(700.43)	(1,417.56)
(b) Loan Financing Activities	-	-	-	-	-	-
<b>Total Other Comprehensive Income</b>	<b>376.30</b>	<b>333.48</b>	<b>(20.79)</b>	<b>709.78</b>	<b>(700.43)</b>	<b>(1,417.56)</b>
<b>3. Segment Assets</b>						
(a) Investing in Shares & Securities	3,015.52	2,490.66	2,926.29	3,015.52	2,926.29	2,155.22
(b) Loan Financing Activities	2,298.53	2,288.19	2,213.44	2,298.53	2,213.44	2,292.29
(c) Unallocable Assets	50.47	65.21	78.42	50.47	78.42	84.41
<b>Total Segment Assets</b>	<b>5,364.52</b>	<b>4,844.06</b>	<b>5,218.15</b>	<b>5,364.52</b>	<b>5,218.15</b>	<b>4,531.92</b>
<b>4. Segment Liabilities</b>						
(a) Investing in Shares & Securities	117.68	-	24.11	117.68	24.11	-
(b) Loan Financing Activities	-	-	-	-	-	-
(c) Unallocable Liabilities	1.82	1.77	2.52	1.82	2.52	1.50
<b>Total Segment Liabilities</b>	<b>119.50</b>	<b>1.77</b>	<b>26.63</b>	<b>119.50</b>	<b>26.63</b>	<b>1.50</b>
<b>5. Capital Employed</b>						
(a) Investing in Shares & Securities	2,897.84	2,490.66	2,902.18	2,897.84	2,902.18	2,155.22
(b) Loan Financing Activities	2,298.53	2,288.19	2,213.44	2,298.53	2,213.44	2,292.29
(c) Unallocated Assets less Unallocated Liabilities	48.65	63.44	75.90	48.65	75.90	82.91
<b>Total Capital Employed</b>	<b>5,245.02</b>	<b>4,842.29</b>	<b>5,191.52</b>	<b>5,245.02</b>	<b>5,191.52</b>	<b>4,530.42</b>

Note: All negative figures are given in bracket

For and on behalf of the Board of Directors

For ~~PUSHKAR BANIJYA LTD.~~

Pawan Kumar Chandak  
Managing Director

DIN: 00584591

Place: Kolkata

Dated: 07.11.2023

Director





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## Consolidated Notes :

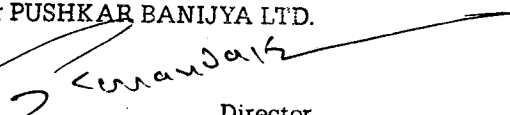
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- 2 This statement has been prepared in accordance with the requirements of Regulations 33 and Regulations 52 read with Regulation 63 of the listing regulations, read with SEBI Circulars CIR/CFD/FAC/62/2016 dated 5 July 2016 and CIR/IMD/DF1/69/2016 dated 10 August 2016.
- 3 The above results for the quarter ended on September 30, 2023 has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under Section 133 of the Companies Act, 2013, and other recognised accounting practices and policies to the extent applicable.
- 3 The Statutory Auditors of the Company have carried out the Limited Review of the results for the quarter ended September 30, 2023.
- 4 As per Ind AS 108 'Operating Segments', Segment has been disclosed in financial results (Annexure I).
- 5 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%)
- 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

For PUSHKAR BANIJYA LTD.

  
Pawan Kumar Chandak

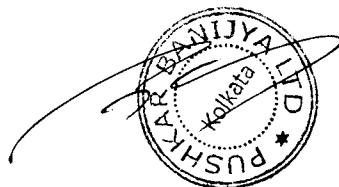
Director

Managing Director

DIN: 00584591

Place: Kolkata

Dated: 07.11.2023





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Amount ( ` in Lakhs)

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	Quarter Ended			Half year ended		Year Ended
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(Net Sale/Income of each segment)						
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Less: Inter Segment Revenue	-	-	-	-	-	-
<b>Net sales/income from operations</b>	<b>78.09</b>	<b>61.78</b>	<b>66.40</b>	<b>139.87</b>	<b>124.38</b>	<b>258.54</b>
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<u>Profit/(Loss) before tax from each segment</u>						
(a) Investing in Shares & Securities	16.30	1.37	8.79	17.67	9.48	26.56
(b) Loan Financing Activities	43.58	(24.14)	77.48	19.44	114.62	197.83
<b>Total</b>	<b>59.88</b>	<b>(22.77)</b>	<b>86.27</b>	<b>37.11</b>	<b>124.10</b>	<b>224.39</b>
Less: Finance Costs	-	-	-	-	-	0.11
Less: Other unallocable expenditure net off unallocable income	14.64	13.93	12.26	28.57	24.30	49.28
<b>Total Profit / (Loss) before tax</b>	<b>45.24</b>	<b>(36.70)</b>	<b>74.01</b>	<b>8.54</b>	<b>99.80</b>	<b>175.00</b>
<u>Other Comprehensive Income</u>						
(a) Investing in Shares & Securities	376.30	333.48	(20.79)	709.78	(700.43)	(1,416.45)
(b) Loan Financing Activities	-	-	-	-	-	-
<b>Total Other Comprehensive Income</b>	<b>376.30</b>	<b>333.48</b>	<b>(20.79)</b>	<b>709.78</b>	<b>(700.43)</b>	<b>(1,416.45)</b>
<b>3. Segment Assets</b>						
(a) Investing in Shares & Securities	2,795.60	2,265.97	2,719.38	2,795.60	2,719.38	1,933.19
(b) Loan Financing Activities	2,298.53	2,288.19	2,213.44	2,298.53	2,213.44	2,292.29
(c) Unallocable Assets	50.47	65.21	78.42	50.47	78.42	84.41
<b>Total Segment Assets</b>	<b>5,144.60</b>	<b>4,619.37</b>	<b>5,011.24</b>	<b>5,144.60</b>	<b>5,011.24</b>	<b>4,309.89</b>
<b>4. Segment Liabilities</b>						
(a) Investing in Shares & Securities	117.68	-	24.11	117.68	24.11	-
(b) Loan Financing Activities	-	-	-	-	-	-
(c) Unallocable Liabilities	1.82	1.77	2.52	1.82	2.52	1.50
<b>Total Segment Liabilities</b>	<b>119.50</b>	<b>1.77</b>	<b>26.63</b>	<b>119.50</b>	<b>26.63</b>	<b>1.50</b>
<b>5. Capital Employed</b>						
(a) Investing in Shares & Securities	2,677.92	2,265.97	2,695.27	2,677.92	2,695.27	1,933.19
(b) Loan Financing Activities	2,298.53	2,288.19	2,213.44	2,298.53	2,213.44	2,292.29
(c) Unallocated Assets less Unallocated Liabilities	48.65	63.44	75.90	48.65	75.90	82.91
<b>Total Capital Employed</b>	<b>5,025.10</b>	<b>4,617.60</b>	<b>4,984.61</b>	<b>5,025.10</b>	<b>4,984.61</b>	<b>4,308.39</b>

Note: All negative figures are given in bracket

For and on behalf of the Board of Directors

For PUSHKAR BANIJYA LTD.

Pawan Kumar Chandak

Managing Director

DIN: 00584591

Place: Kolkata

Dated: 07.11.2023

Director:

