

PATNI & CO.

CHARTERED ACCOUNTANTS

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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 31st December, 2023 and for the period from 1st April' 2023 to 31st December' 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.

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 February' 2024



For Patni & Co.

Chartered Accountants

(Firm Regn. No. 320304E)

ADITYA

RAJGARIA

A. Rajgaria

(Partner)

Membership No. 300004

UDIN: 24300004BKDVVFJ1857