



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

To
The Secretary
The Calcutta Stock Exchange Limited
7 Lyons Range
Kolkata 700 001
Scrip Code: 026217

Date: 12.11.2024

Dear Sir,

Sub: Submission of the Standalone and Consolidated Limited Review Report and the Un-Audited Standalone and Consolidated Financial Results for the quarter & half year ended 30th September, 2024 under Regulation 33, Regulation 30 and Schedule III (4) of SEBI (LODR) Regulations, 2015.

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 Standalone and Consolidated Limited Review Report given by the Auditors of the company and Un-Audited Standalone and Consolidated Financial Results for the quarter & half year ended 30th September, 2024 which was considered and approved by the Board at their Meeting held on Tuesday, 12th November, 2024 at the Registered office of the Company .

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

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KUMAR
CHANDAK

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Pawan Kumar Chandak
Managing director
DIN: 00584591

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 September, 2024 and for the period from 1st April' 2024 to 30th September' 2024. 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 12th day of November' 2024

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

ADITYA

RAJGARIA

A. Rajgaria

(Partner)

Membership No. 300004

UDIN: 24300004BKDVJK4416

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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
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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 subsidiaries (the Parent and its subsidiaries together referred to as "the Group") and its associates, for the quarter ended 30th September' 2024 and for the period from 1st April' 2024 to 30th September' 2024 ("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) Navarang Griha Nirman Private Limited , Subsidiary Company
 - b) Prachi Projects Private Limited, Subsidiary Company
 - c) Chandak Resources Private Limited, Associate Company
 - d) HKG Traders Private Limited, Associate Company
 - e) Lalit Byapar Private Limited, Associate Company
 - f) Manav Trexim Private Limited, Associate Company
 - g) Peekay Commercial Private Limited, Associate Company
 - h) Suchak Commotrade Private Limited, Associate Company
 - i) Wise Investments Private Limited, Associate Company

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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

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 includes the interim financial results of "2" subsidiaries which have not been reviewed/audited by their auditors and has been furnished to us by the management, whose interim financial results reflect total assets of ₹ 2154.61 Lakhs as at 30th September, 2024 and total income of ₹ 9.54 Lakhs, total net profit after tax of ₹ 47.94 Lakhs and total comprehensive income of ₹ 107.44 Lakhs for the half year ended 30th September, 2024, as considered in the consolidated unaudited financial results. The consolidated unaudited financial results also include the company's share of net profit after tax and other comprehensive income of ₹ 290.07 Lakhs and ₹ Nil respectively for half year ended 30th September, 2024 in respect of "7" 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**



Dated: The 12th day of November' 2024

A. Rajgaria
(Partner)
Membership No. 300004
UDIN: 24300004BKDVJK4416

PUHSKAR BANIJYA LIMITED

CIN: L31100WB1982PLC035384

Statement of Standalone Financial Results for the Quarter/Half year ended 30th September, 2024

Amount (₹ in Lakhs)

Sr. No.	Particulars	Unaudited			Unaudited		Audited
		Quarter Ended			Half year ended		Year ended
		30.09.24	30.06.24	30.09.23	30.09.24	30.09.23	31.03.24
I	Revenue from Operations						
i	Interest Income	45.27	51.92	61.61	97.19	122.02	238.91
ii	Dividend Income	15.32	2.59	16.48	17.91	17.85	35.16
iii	Fees and commission Income						
iv	Net Gain / (Loss) on Fair Value Changes	-	-	-	-	-	15.83
	Total Revenue from Operations (I)	60.59	54.51	78.09	115.10	139.87	289.90
II	Other Income	-	-	-	-	-	1.37
III	Total Income (I+II)	60.59	54.51	78.09	115.10	139.87	291.27
IV	EXPENSES						
i	Finance Costs	-	-	-	-	-	-
ii	Fees and commission expense	-	-	-	-	-	-
iii	Net loss on Fair Value Changes	0.07	-	-	0.07	-	-
iv	Impairment on Financial Instruments	152.02	15.20	18.03	167.22	102.58	149.09
v	Purchase of stock-in-trade	-	-	-	-	-	-
vi	Changes in Inventories of Finished Goods, Stock-In-Trade and Work-in-Progress	-	-	-	-	-	-
vii	Employee Benefits Expense	14.24	14.27	11.21	28.51	21.08	44.02
viii	Depreciation and Amortisation Expenses	0.06	0.06	0.07	0.12	0.13	0.25
ix	Other Expenses	4.33	7.24	3.54	11.57	7.54	20.59
	Total Expenses (IV)	170.72	36.77	32.85	207.49	131.33	213.95
V	Profit / (Loss) before Exceptional Items and Tax (III - IV)	(110.13)	17.74	45.24	(92.39)	8.54	77.32
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit / (Loss) before Tax (V - VI)	(110.13)	17.74	45.24	(92.39)	8.54	77.32
VIII	Tax Expense:						
	Current Tax	22.73	20.88	23.27	43.61	29.45	151.53
	Deferred Tax	(38.26)	(3.82)	(4.46)	(42.08)	(25.73)	(37.50)
IX	Profit / (Loss) for the period (VII - VIII)	(94.60)	0.68	26.43	(93.92)	4.82	(36.71)

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PUHSKAR BANIJYA LIMITED

CIN: L31100WB1982PLC035384

Statement of Standalone Financial Results for the Quarter/Half year ended 30th September, 2024

Amount (₹ in Lakhs)

Sr. No.	Particulars	Unaudited			Unaudited		Audited
		Quarter Ended			Half year ended		Year ended
		30.09.24	30.06.24	30.09.23	30.09.24	30.09.23	31.03.24
X	Other Comprehensive Income						
a.i	Items that will not be reclassified to profit or loss	516.80	206.98	439.32	723.78	815.79	2,598.80
a.ii	Income tax relating to items that will not be reclassified to profit or loss	(63.95)	(15.75)	(63.02)	(79.70)	(106.01)	(228.04)
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)	452.85	191.23	376.30	644.08	709.78	2,370.76
XI	Total Comprehensive Income for the period (IX + X)	358.25	191.91	402.73	550.16	714.60	2,334.05
XII	Earnings Per Share						
i	Basic (Equity Share Face Value ₹ 10/- each)	(1.90)	0.01	0.53	(1.89)	0.10	(0.74)
ii	Diluted (Equity Share Face Value ₹ 10/- each)	(1.90)	0.01	0.53	(1.89)	0.10	(0.74)

For and on behalf of the Board of Directors

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Pawan Kumar Chandak
Managing Director
DIN: 00584591
Place: Kolkata
Dated: 12.11.2024

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PUHSKAR BANIJYA LIMITED
CIN: L31100WB1982PLC035384

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 12th November, 2024.
- 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, 2024 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, 2024.
- 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

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Pawan Kumar Chandak
Managing Director
DIN: 00584591
Place: Kolkata
Dated: 12.11.2024

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Near Shikpur Police Station, Shikpur,
Howrah,
postalCode=728004, serialNumber=121058701723e343456
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PUHSKAR BANIJYA LIMITED
CIN: L31100WB1982PLC035384

Annexure I

Amount (₹ in Lakhs)

Particulars	Standalone					
	Quarter Ended			Half year ended		Year Ended
	30.09.24	30.06.24	30.09.23	30.09.24	30.09.23	31.03.24
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
5. Capital Employed						
(a) Investing & Trading in Shares & Securities Activities	5,845.10	5,314.35	2,897.84	5,845.10	2,897.84	4,893.85
(b) Loan Financing Activities	1,525.58	1,806.34	2,298.53	1,525.58	2,298.53	1,976.29
(c) Unallocated Assets less Unallocated Liabilities	43.95	(64.31)	48.65	43.95	48.65	(5.67)
Total Capital Employed	7,414.63	7,056.38	5,245.02	7,414.63	5,245.02	6,864.47

Note: All negative figures are given in bracket

For and on behalf of the Board of Directors

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Pawan Kumar Chandak
Managing Director
DIN: 00584591
Place: Kolkata
Dated: 12.11.2024

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PUHSKAR BANIJYA LIMITED
CIN: L31100WB1982PLC035384

Statement of Consolidated Financial Results for the Quarter/Half year ended 30th September, 2024

Amount (₹ in Lakhs)

Sr. No.	Particulars	Unaudited			Unaudited		Audited
		Quarter Ended			Half year ended		Year Ended
		30.09.24	30.06.24	30.09.23	30.09.24	30.09.23	31.03.24
I	Revenue from Operations						
i	Interest Income	52.86	51.92	61.61	104.78	122.02	238.91
ii	Dividend Income	16.63	2.59	16.48	19.22	17.85	35.16
iii	Fees and commission Income	0.64	-	-	0.64	-	-
iv	Net Gain / (Loss) on Fair Value Changes	-	-	-	-	-	15.83
	Total Revenue from Operations (I)	70.13	54.51	78.09	124.64	139.87	289.90
II	Other Income	-	-	-	-	-	1.37
III	Total Income (I+II)	70.13	54.51	78.09	124.64	139.87	291.27
IV	EXPENSES						
i	Finance Costs	-	-	-	-	-	-
ii	Fees and commission expense	6.21	-	-	6.21	-	-
iii	Net loss on Fair Value Changes	0.07	-	-	0.07	-	-
iv	Impairment on Financial Instruments	152.02	15.20	18.03	167.22	102.58	149.09
v	Purchase of stock-in-trade	-	-	-	-	-	-
vi	Changes in Inventories of Finished Goods, Stock-In-Trade and Work-in-Progress	(46.34)	-	-	(46.34)	-	-
vii	Employee Benefits Expense	14.69	14.27	11.21	28.96	21.08	44.02
viii	Depreciation, Amortisation and Impairment	0.06	0.06	0.07	0.12	0.13	0.25
ix	Other Expenses	5.61	7.24	3.54	12.85	7.54	20.59
	Total Expenses (IV)	132.32	36.77	32.85	169.09	131.33	213.95
V	Profit / (Loss) before Exceptional Items and Tax (III - IV)	(62.19)	17.74	45.24	(44.45)	8.54	77.32
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit / (Loss) before Tax (V - VI)	(62.19)	17.74	45.24	(44.45)	8.54	77.32
VIII	Tax Expense:						
	Current Tax	22.73	20.88	23.27	43.61	29.45	151.53
	Deferred Tax	(38.26)	(3.82)	(4.46)	(42.08)	(25.73)	(37.50)
IX	Profit / (Loss) after tax and before share of profit of associates (VII- VIII)	(46.66)	0.68	26.43	(45.98)	4.82	(36.71)
X	Share of Profit/(Loss) from Associate Companies	85.90	204.17	4.77	290.07	2.11	(27.34)

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PUHSKAR BANIJYA LIMITED
CIN: L31100WB1982PLC035384

Statement of Consolidated Financial Results for the Quarter/Half year ended 30th September, 2024:

Amount (₹ in Lakhs)

Sr. No.	Particulars	Unaudited			Unaudited		Audited
		Quarter Ended			Half year ended		Year Ended
		30.09.24	30.06.24	30.09.23	30.09.24	30.09.23	31.03.24
XI	Profit/(loss) for the period (IX+X)	39.24	204.85	31.20	244.09	6.93	(64.05)
XII	Other Comprehensive Income						
a.i	Items that will not be reclassified to profit or loss	624.24	206.98	439.32	831.22	815.79	2,598.80
a.ii	Income tax relating to items that will not be reclassified to profit or loss	(63.95)	(15.75)	(63.02)	(79.70)	(106.01)	(228.04)
a.iii	Share of OCI in Associates relating to items that will not be reclassified to profit or loss (net of tax)	-	-	-	-	-	49.93
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)	560.29	191.23	376.30	751.52	709.78	2,420.69
XIII	Total Comprehensive Income for the period (XI + XII)	599.53	396.08	407.50	995.61	716.71	2,356.64
XIV	Profit for the year attributable to:						
	Owners of the Company	17.46	204.85	31.20	222.31	6.93	(64.05)
	Non-controlling interests	21.78	-	-	21.78	-	-
		39.24	204.85	31.20	244.09	6.93	(64.05)
	Other comprehensive income for the year attributable to:						
	Owners of the Company	509.65	191.23	376.30	700.88	709.78	2,420.69
	Non-controlling interests	50.64	-	-	50.64	-	-
		560.29	191.23	376.30	751.52	709.78	2,420.69
	Total comprehensive income for the year attributable to:						
	Owners of the Company	527.11	396.08	407.50	923.19	716.71	2,356.64
	Non-controlling interests	72.42	-	-	72.42	-	-
		599.53	396.08	407.50	995.61	716.71	2,356.64

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PUHSKAR BANIJYA LIMITED
CIN: L31100WB1982PLC035384

Statement of Consolidated Financial Results for the Quarter/Half year ended 30th September, 2024

Amount (₹ in Lakhs)

Sr. No.	Particulars	Unaudited			Unaudited		Audited
		Quarter Ended			Half year ended		Year Ended
		30.09.24	30.06.24	30.09.23	30.09.24	30.09.23	31.03.24
XIV	Earnings Per Share						
i	Basic (Equity Share Face Value ₹ 10/- each)	0.35	4.11	0.63	4.46	0.14	(1.29)
ii	Diluted (Equity Share Face Value ₹ 10/- each)	0.35	4.11	0.63	4.46	0.14	(1.29)

For and on behalf of the Board of Directors

PAWAN KUMAR CHANDAK
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Pawan Kumar Chandak
Managing Director
DIN: 00584591
Place: Kolkata
Dated: 12.11.2024

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RAJGARIA**

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2.5.4.20=868880fb2d1d944a4792fe97f37616ef09da
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street=Ganges Garden,A-3, 1st Floor, 106,K.C.Singha
Road, Near Shibpur Police Station, Shibpur Howrah,
pseudonym=85288a121058761323e34345b1988b04
serialNumber=7a5bd158b71b3962db5ae7fd5e510ff
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cn=ADITYA RAJGARIA
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PUHSKAR BANIJYA LIMITED

CIN: L31100WB1982PLC035384

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 12th November, 2024.
- 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, 2024 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, 2024.
- 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 subsidiaries Prachi Projects (P) Ltd. (Percentage of Holding: 52.87%) and Navarang Griha Nirman (P) Ltd (Percentage of Holding: 56.87%) and its below mention associates have been prepared in accordance with Ind AS 110 Consolidated Financial Statement. The results for subsidiary companies Prachi Projects (P) Ltd. and Navarang Griha Nirman (P) Ltd and its below mention associates have been consolidated on basis of management representation.

Name of the Associate Companies:

- a Chandak Resources (P) Ltd. (Percentage of Holding: 46.89%)
 - b HKG Traders (P) Ltd. (Percentage of Holding: 39.00%)
 - c Lalit Byapar (P) Ltd. (Percentage of Holding: 25.00%)
 - d Manav Trexim (P) Ltd. (Percentage of Holding: 48.25%)
 - e Peekay Commercial (P) Ltd. (Percentage of Holding: 24.63%)
 - f Suchak Commotrade (P) Ltd. (Percentage of Holding: 48.99%)
 - g Wise Investments (P) Ltd. (Percentage of Holding: 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

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CHANDAK

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Date: 2024.11.12 19:39:23 +05'30'

Pawan Kumar Chandak
Managing Director
DIN: 00584591
Place: Kolkata
Dated: 12.11.2024

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Station, Shibpur Howrah,
pseudoym=RS2881210SR761323e34345a19A880
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serialNumber=7a5d4d50b71b1962db5ae245c510ff
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cn=ADITYA RAJGARIA
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PUHSKAR BANIJYA LIMITED
CIN: L31100WB1982PLC035384

Annexure I

Amount (₹ in Lakhs)

Particulars	Consolidated					
	Quarter Ended			Half year ended		Year Ended
	30.09.24	30.06.24	30.09.23	30.09.24	30.09.23	31.03.24
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Segment Revenue						
(Net Sale/Income of each segment)						
(a) Investing & Trading in Shares & Securities Activities	15.32	2.59	16.48	19.21	17.85	50.99
(b) Loan Financing Activities	45.27	51.92	61.61	104.78	122.02	238.91
Total	60.59	54.51	78.09	123.99	139.87	289.90
Less: Inter Segment Revenue	-	-	-	-	-	-
Net sales/income from operations	60.59	54.51	78.09	123.99	139.87	289.90
2. Segment Results						
<u>Profit/(Loss) before tax from each segment</u>						
(a) Investing & Trading in Shares & Securities Activities	13.58	0.55	16.30	61.77	17.67	44.29
(b) Loan Financing Activities	(106.75)	36.72	43.58	(62.44)	19.44	89.82
Total	(93.17)	37.27	59.88	(0.67)	37.11	134.11
Less: Finance Costs	-	-	-	-	-	-
Less: Other unallocable expenditure net off unallocable income	16.96	19.53	14.64	43.78	28.57	56.79
Total Profit / (Loss) before tax	(110.13)	17.74	45.24	(44.45)	8.54	77.32
<u>Other Comprehensive Income</u>						
(a) Investing & Trading in Shares & Securities Activities	560.29	191.23	376.30	751.52	709.78	2,420.69
(b) Loan Financing Activities	-	-	-	-	-	-
Total Other Comprehensive Income	560.29	191.23	376.30	751.52	709.78	2,420.69
3. Segment Assets						
(a) Investing & Trading in Shares & Securities Activities	6,771.30	5,546.05	2,795.60	6,771.30	2,795.60	4,875.70
(b) Loan Financing Activities	1,525.58	1,806.34	2,298.53	1,525.58	2,298.53	1,976.29
(c) Unallocable Assets	1,635.67	71.39	50.47	1,635.67	50.47	108.86
Total Segment Assets	9,932.55	7,423.78	5,144.60	9,932.55	5,144.60	6,960.85
4. Segment Liabilities						
(a) Investing & Trading in Shares & Securities Activities	243.08	226.97	117.68	243.08	117.68	181.29
(b) Loan Financing Activities	-	-	-	-	-	-
(c) Unallocable Liabilities	1,160.62	135.70	1.82	1,160.62	1.82	114.53
Total Segment Liabilities	1,403.70	362.67	119.50	1,403.70	119.50	295.82

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Date: 2024.11.12 20:05:58 +05'30'

PUHSKAR BANIJYA LIMITED
CIN: L31100WB1982PLC035384

Annexure I

Amount (₹ in Lakhs)

Particulars	Consolidated					
	Quarter Ended			Half year ended		Year Ended
	30.09.24	30.06.24	30.09.23	30.09.24	30.09.23	31.03.24
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
5. Capital Employed						
(a) Investing & Trading in Shares & Securities Activities	6,528.22	5,319.08	2,677.92	6,528.22	2,677.92	4,694.41
(b) Loan Financing Activities	1,525.58	1,806.34	2,298.53	1,525.58	2,298.53	1,976.29
(c) Unallocated Assets less Unallocated Liabilities	475.05	(64.31)	48.65	475.05	48.65	(5.67)
Total Capital Employed	8,528.85	7,061.11	5,025.10	8,528.85	5,025.10	6,665.03

Note: All negative figures are given in bracket

For and on behalf of the Board of Directors

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Date: 2024.11.12 19:39:50 +05'30'

Pawan Kumar Chandak

Managing Director

DIN: 00584591

Place: Kolkata

Dated: 12.11.2024

**ADITYA
RAJGARIA**

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Date: 2024.11.12 20:05:30 +05'30'

PUHSKAR BANIJYA LIMITED
CIN: L31100WB1982PLC035384

Statement of Assets & Liabilities:

Amount (₹ in Lakhs)

Particulars	Standalone		Consolidated	
	As at 30.09.24	As at 31.03.24	As at 30.09.24	As at 31.03.24
	Unaudited	Audited	Unaudited	Audited
ASSETS				
1 FINANCIAL ASSETS				
a Cash and Cash Equivalents	5.02	45.25	10.65	45.25
b <u>Receivables</u>				
i Trade Receivables	-	-	22.32	-
ii Other Receivables	35.61	-	47.38	-
c Loans	1,412.59	1,915.64	1,412.59	1,915.64
d Investments	6,052.56	5,075.14	6,549.69	4,875.70
e Other Financial Assets	24.19	13.93	198.42	13.93
2 NON FINANCIAL ASSETS				
a Inventories	-	-	530.12	-
b Current Tax Assets (Net)	36.37	31.71	41.31	31.71
c Deferred Tax Assets (Net)	-	-	-	-
d Property, Plant & Equipment	4.87	4.99	4.87	4.99
e Other Non- Financial Assets	26.66	26.27	1,025.76	26.27
Total Assets	7,597.87	7,112.93	9,843.11	6,913.49
LIABILITIES AND EQUITY				
I LIABILITIES				
1 FINANCIAL LIABILITIES				
a Payables				
i Trade Payables				
- total outstanding dues of micro enterprises and small enterprises	-	-	-	-
- total outstanding dues of creditors other than micro enterprises and small enterprises	-	-	2.95	-
ii Other Payables				
- total outstanding dues of micro enterprises and small enterprises	-	-	-	-
- total outstanding dues of creditors other than micro enterprises and small enterprises	-	-	-	-
b Borrowings (Other than Debt Securities)	-	-	816.75	-
c Deposits	-	-	10.00	-
2 NON FINANCIAL LIABILITIES				
a Current Tax Liabilities (Net)	27.07	113.34	27.07	113.34
b Deferred Tax Liabilities (Net)	154.13	116.50	154.13	116.50
c Other Non-Financial Liabilities	2.04	18.62	303.36	18.62

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PUHSKAR BANIJYA LIMITED

CIN: L31100WB1982PLC035384

Statement of Assets & Liabilities:

Amount (₹ in Lakhs)

	Particulars	Standalone		Consolidated	
		As at 30.09.24	As at 31.03.24	As at 30.09.24	As at 31.03.24
		Unaudited	Audited	Unaudited	Audited
II EQUITY					
a	Equity Share Capital	497.90	497.90	497.90	497.90
b	Other Equity	6,916.73	6,366.57	7,565.77	6,167.13
c	Non-controlling interest	-	-	465.18	-
	Total Liabilities and Equity	7,597.87	7,112.93	9,843.11	6,913.49

For and on behalf of the Board of Directors

PAWAN

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KUMAR

PAWAN KUMAR

CHANDAK

CHANDAK

Date: 2024.11.12

Pawan Kumar Chandak

Managing Director

DIN: 00584591

Place: Kolkata

Dated: 12.11.2024

**ADITYA
RAJGARIA**

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Near Shripur Police Station, Shripur Howrah,
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serialNumber=7a5b6d55871b3963d55aa26c5
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PUHSKAR BANIJYA LIMITED

CIN: L31100WB1982PLC035384

Unaudited Cash Flow Statement for the half year ended:

Particulars	Amount (₹ in Lakhs)			
	Standalone		Consolidated	
	Half year ended		Half year ended	
	30.09.24	30.09.23	30.09.24	30.09.23
CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit Before Tax	(92.39)	8.54	(44.45)	8.54
Adjustment for:				
Dividend from shares lying as Investments	(17.91)	(17.85)	(19.22)	(17.85)
Finance Costs	-	-	-	-
Impairment on Financial Instruments	167.22	102.58	167.22	102.58
Depreciation & Amortization Expenses	0.12	0.13	0.12	0.13
Operating Profit before Working Capital Adjustment	57.04	93.40	103.67	93.40
Changes in Working Capital				
(Increase)/Decrease in Trade Receivables	-	-	4.09	-
(Increase)/Decrease in Other Receivables	(35.61)	(3.74)	(44.88)	(3.74)
(Increase)/Decrease in Loans	335.83	(78.77)	335.84	(78.77)
(Increase)/Decrease in Other Financial Assets	(10.26)	(4.24)	(56.62)	(4.24)
(Increase)/Decrease in Inventories	-	-	-	-
(Increase)/Decrease in Current Tax Assets (Net)	(4.66)	15.46	(7.23)	15.46
(Increase)/Decrease in Other Non- Financial Assets	(0.39)	(0.18)	119.74	(0.18)
Increase/(Decrease) in Trade Payables	-	-	2.95	-
Increase/(Decrease) in Other Payables	-	-	-	-
Increase/(Decrease) in Other Non Financial Liabilities	(16.58)	76.63	157.44	76.63
Cash Generated from Operation	325.37	98.56	615.00	98.56
Less: Payment of Taxes	129.87	29.45	129.87	29.45
Net cashflow from/(used in) operating activities (A)	195.50	69.11	485.13	69.11
CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Investments	(1,980.90)	(143.27)	(2,063.53)	(143.27)
Proceeds from sale of Non-current Investments	1,727.26	37.79	1,812.52	37.79
Dividend from shares lying as Investments	17.91	17.85	19.22	17.85
Net Cashflow from/(used in) investing activities (B)	(235.73)	(87.63)	(231.79)	(87.63)
CASH FLOW FROM FINANCING ACTIVITIES				
Increase/(Decrease) in Borrowings	-	-	(29.25)	-
Reduction in Capital for Buyback of Shares	-	-	(277.40)	-
Net Cashflow from/(used in) financing activities (C)	-	-	(306.65)	-

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Date: 2024.11.12 20:10:09 +05'30'

PUHSKAR BANIJYA LIMITED

CIN: L31100WB1982PLC035384

Unaudited Cash Flow Statement for the half year ended:

Particulars	Amount (₹ in Lakhs)			
	Standalone		Consolidated	
	Half year ended		Half year ended	
	30.09.24	30.09.23	30.09.24	30.09.23
Net increase/(Decrease) in cash and cash equivalent	(40.23)	(18.52)	(53.31)	(18.52)
Opening Cash & Cash Equivalent	45.25	21.77	45.25	21.77
Opening Cash & Cash Equivalent of new subsidiary company	-	-	18.71	
Closing Cash & Cash Equivalent	5.02	3.25	10.65	3.25
CLOSING CASH & CASH EQUIVALENT				
Cash at Bank	1.95	2.16	3.76	2.16
Cash in Hand	3.07	1.09	6.89	1.09
	5.02	3.25	10.65	3.25

For and on behalf of the Board of Directors

PAWAN KUMAR CHANDAK
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PAWAN KUMAR CHANDAK
Date: 2024.11.12 19:40:40
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Pawan Kumar Chandak
Managing Director
DIN: 00584591
Place: Kolkata
Dated: 12.11.2024

**ADITYA
RAJGARIA
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postalCode=711102, street=Ganges
Garden, A-3, 1st Floor, 106, K.C. Singh
Road, Near Shibpur Police Station, Shibpur
Howrah,
pseudonym=85288a121058761123e3434
501988b04,
serialNumber=7a5b0d55b071b13620b5ac2
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