



**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: 11.02.2025**

Dear Sir,

**Sub: Submission of the Standalone and Consolidated Limited Review Report and the Un-Audited Standalone and Consolidated Financial Results for the Quarter ended 31<sup>st</sup> December, 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 ended 31st December, 2024 which was considered and approved by the Board at their Meeting held on Tuesday, 11<sup>th</sup> February, 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**

For PUSHKAR BANIJYA LTD,

*Pawan Kumar Chandak*  
Managing Director

**Pawan Kumar Chandak**  
**Managing Director**  
**DIN:00584591**

# 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 31<sup>st</sup> December, 2024 and for the period from 1<sup>st</sup> April' 2024 to 31<sup>st</sup> December' 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.

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 11<sup>th</sup> day of February' 2025

For Patni & Co.

Chartered Accountants

(Firm Regn. No. 320304E)

ADITYA

RAJGARIA

A. Rajgaria

(Partner)

Membership No. 300004

UDIN: 25300004BMMKGP8311

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**PUSHKAR BANIJYA LIMITED**  
**CIN: L31100WB1982PLC035384**

**Statement of Standalone Financial Results for the Quarter/Nine month ended 31st December, 2024:**

Amount (₹ in Lakhs)

Sr. No.	Particulars	Unaudited			Unaudited		Audited
		Quarter Ended			Nine month ended		Year ended
		31.12.24	30.09.24	31.12.23	31.12.24	31.12.23	31.03.24
I	<b>Revenue from Operations</b>						
i	Interest Income	40.67	45.27	61.73	137.86	183.75	238.91
ii	Dividend Income	1.61	15.32	2.96	19.52	20.81	35.16
iii	Fees and commission Income	-	-	-	-	-	-
iv	Net Gain / (Loss) on Fair Value Changes	-	-	0.14	-	0.14	15.83
	<b>Total Revenue from Operations (I)</b>	<b>42.28</b>	<b>60.59</b>	<b>64.83</b>	<b>157.38</b>	<b>204.70</b>	<b>289.90</b>
II	Other Income	-	-	1.37	-	1.37	1.37
III	<b>Total Income (I+II)</b>	<b>42.28</b>	<b>60.59</b>	<b>66.20</b>	<b>157.38</b>	<b>206.07</b>	<b>291.27</b>
IV	<b>EXPENSES</b>						
i	Finance Costs	-	-	-	-	-	-
ii	Fees and commission expense	-	-	-	-	-	-
iii	Net loss on Fair Value Changes	0.49	0.07	-	0.56	-	-
iv	Impairment on Financial Instruments	6.20	152.02	35.74	173.42	138.32	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	13.18	14.24	10.68	41.69	31.76	44.02
viii	Depreciation and Amortisation Expenses	0.06	0.06	0.06	0.18	0.19	0.25
ix	Other Expenses	4.06	4.33	4.96	15.63	12.50	20.59
	<b>Total Expenses (IV)</b>	<b>23.99</b>	<b>170.72</b>	<b>51.44</b>	<b>231.48</b>	<b>182.77</b>	<b>213.95</b>
V	<b>Profit/(Loss) before Exceptional Items and Tax (III - IV)</b>	<b>18.29</b>	<b>(110.13)</b>	<b>14.76</b>	<b>(74.10)</b>	<b>23.30</b>	<b>77.32</b>
VI	Exceptional Items	-	-	-	-	-	-
VII	<b>Profit/(Loss) before Tax (V - VI)</b>	<b>18.29</b>	<b>(110.13)</b>	<b>14.76</b>	<b>(74.10)</b>	<b>23.30</b>	<b>77.32</b>
VIII	<b>Tax Expense:</b>						
	Current Tax	(0.80)	22.73	78.82	42.81	108.27	151.53
	Deferred Tax	(1.55)	(38.26)	(9.06)	(43.63)	(34.79)	(37.50)
IX	<b>Profit/(loss) for the period (VII-VIII)</b>	<b>20.64</b>	<b>(94.60)</b>	<b>(55.00)</b>	<b>(73.28)</b>	<b>(50.18)</b>	<b>(36.71)</b>

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**PUSHKAR BANIJYA LIMITED**  
**CIN: L31100WB1982PLC035384**

**Statement of Standalone Financial Results for the Quarter/Nine month ended 31st December, 2024:**

Amount (₹ in Lakhs)

Sr. No.	Particulars	Unaudited			Unaudited		Audited
		Quarter Ended			Nine month ended		Year ended
		31.12.24	30.09.24	31.12.23	31.12.24	31.12.23	31.03.24
X	<b>Other Comprehensive Income</b>						
a.i	Items that will not be reclassified to profit or loss	(1,254.88)	516.80	916.72	(531.10)	1,732.51	2,598.80
a.ii	Income tax relating to items that will not be reclassified to profit or loss	173.49	(63.95)	(46.63)	93.79	(152.64)	(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	-	-	-	-	-	-
	<b>Other Comprehensive Income for the period (Net of Tax) (X)</b>	<b>(1,081.39)</b>	<b>452.85</b>	<b>870.09</b>	<b>(437.31)</b>	<b>1,579.87</b>	<b>2,370.76</b>
XI	<b>Total Comprehensive Income for the period (IX + X)</b>	<b>(1,060.75)</b>	<b>358.25</b>	<b>815.09</b>	<b>(510.59)</b>	<b>1,529.69</b>	<b>2,334.05</b>
XII	<b>Earnings Per Share</b>						
i	Basic (Equity Share Face Value ₹ 10/- each)	0.41	(1.90)	(1.10)	(1.47)	(1.01)	(0.74)
ii	Diluted (Equity Share Face Value ₹ 10/- each)	0.41	(1.90)	(1.10)	(1.47)	(1.01)	(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: 11.02.2025

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**PUSHKAR 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 11th February, 2025.
- 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 5th July 2016 and CIR/IMD/DF1/69/ 2016 dated 10th August 2016.
- 3 The above results for the quarter ended on December 31, 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 December 31, 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: 11.02.2025

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**PUSHKAR BANIJYA LIMITED**  
CIN: L31100WB1982PLC035384

**Annexure I**

Amount (₹ in Lakhs)

Particulars	Standalone					
	Quarter Ended			Nine month ended		Year Ended
	31.12.24	30.09.24	31.12.23	31.12.24	31.12.23	31.03.24
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1. Segment Revenue</b> (Net Sale/Income of each segment)						
(a) Investing & Trading in Shares & Securities Activities	1.61	15.32	3.10	19.52	20.95	50.99
(b) Loan Financing Activities	40.67	45.27	61.73	137.86	183.75	238.91
<b>Total</b>	<b>42.28</b>	<b>60.59</b>	<b>64.83</b>	<b>157.38</b>	<b>204.70</b>	<b>289.90</b>
Less: Inter Segment Revenue	-	-	-	-	-	-
<b>Net sales/income from operations</b>	<b>42.28</b>	<b>60.59</b>	<b>64.83</b>	<b>157.38</b>	<b>204.70</b>	<b>289.90</b>
<b>2. Segment Results</b>						
<u>Profit/(Loss) before tax from each segment</u>						
(a) Investing & Trading in Shares & Securities Activities	(0.36)	13.58	0.95	13.77	18.62	44.29
(b) Loan Financing Activities	34.47	(106.75)	25.99	(35.56)	45.43	89.82
<b>Total</b>	<b>34.11</b>	<b>(93.17)</b>	<b>26.94</b>	<b>(21.79)</b>	<b>64.05</b>	<b>134.11</b>
Less: Finance Costs	-	-	-	-	-	-
Less: Other unallocable expenditure net off unallocable income	15.82	16.96	12.18	52.31	40.75	56.79
<b>Total Profit / (Loss) before tax</b>	<b>18.29</b>	<b>(110.13)</b>	<b>14.76</b>	<b>(74.10)</b>	<b>23.30</b>	<b>77.32</b>
<u>Other Comprehensive Income</u>						
(a) Investing & Trading in Shares & Securities Activities	(1,081.39)	452.85	870.09	(437.31)	1,579.87	2,370.76
(b) Loan Financing Activities	-	-	-	-	-	-
<b>Total Other Comprehensive Income</b>	<b>(1,081.39)</b>	<b>452.85</b>	<b>870.09</b>	<b>(437.31)</b>	<b>1,579.87</b>	<b>2,370.76</b>

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**PUSHKAR BANIIYA LIMITED**  
**CIN: L31100WB1982PLC035384**

**Annexure I**

Amount (₹ in Lakhs)

Particulars	Standalone					
	Quarter Ended			Nine month ended		Year Ended
	31.12.24	30.09.24	31.12.23	31.12.24	31.12.23	31.03.24
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>3. Segment Assets</b>						
(a) Investing & Trading in Shares & Securities Activities	4,951.76	6,088.17	3,901.34	4,951.76	3,901.34	5,075.14
(b) Loan Financing Activities	1,400.51	1,525.58	2,416.03	1,400.51	2,416.03	1,976.29
(c) Unallocable Assets	74.00	73.56	89.12	74.00	89.12	108.86
<b>Total Segment Assets</b>	<b>6,426.27</b>	<b>7,687.31</b>	<b>6,406.49</b>	<b>6,426.27</b>	<b>6,406.49</b>	<b>7,160.29</b>
<b>4. Segment Liabilities</b>						
(a) Investing & Trading in Shares & Securities Activities	69.53	243.07	257.10	69.53	257.10	181.29
(b) Loan Financing Activities	-	-	-	-	-	-
(c) Unallocable Liabilities	2.86	29.61	89.28	2.86	89.28	114.53
<b>Total Segment Liabilities</b>	<b>72.39</b>	<b>272.68</b>	<b>346.38</b>	<b>72.39</b>	<b>346.38</b>	<b>295.82</b>
<b>5. Capital Employed</b>						
(a) Investing & Trading in Shares & Securities Activities	4,882.23	5,845.10	3,644.24	4,882.23	3,644.24	4,893.85
(b) Loan Financing Activities	1,400.51	1,525.58	2,416.03	1,400.51	2,416.03	1,976.29
(c) Unallocated Assets less Unallocated Liabilities	71.14	43.95	(0.16)	71.14	(0.16)	(5.67)
<b>Total Capital Employed</b>	<b>6,353.88</b>	<b>7,414.63</b>	<b>6,060.11</b>	<b>6,353.88</b>	<b>6,060.11</b>	<b>6,864.47</b>

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: 11.02.2025

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# PATNI & CO.

## CHARTERED ACCOUNTANTS

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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**

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 31<sup>st</sup> December' 2024 and for the period from 1<sup>st</sup> April' 2024 to 31<sup>st</sup> December' 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

**ADITYA  
RAJGARIA**

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## PATNI & CO.

### CHARTERED ACCOUNTANTS

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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

- 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
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 revenue of ₹ 9.64 Lakhs, total net profit / (loss) after tax of ₹ 19.64 Lakhs and other comprehensive income / (loss) of ₹ 98.43 Lakhs for the period from 1<sup>st</sup> April' 2024 to 31<sup>st</sup> December' 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 ₹ 144.93 Lakhs and ₹ Nil respectively for nine months ended 31<sup>st</sup> December, 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

Dated: The 11<sup>th</sup> day of February' 2025

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

ADITYA  
RAJGARIA  
A. Rajgaria  
(Partner)

Membership No. 300004  
UDIN: 25300004BMMKGP8311

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**PUSHKAR BANIIYA LIMITED**  
**CIN: L31100WB1982PLC035384**

**Statement of Consolidated Financial Results for the Quarter/Nine month ended 31st December, 2024:**

Amount (₹ in Lakhs)

Sr. No.	Particulars	Consolidated					
		Quarter Ended			Nine month ended		Year Ended
		31.12.24	30.09.24	31.12.23	31.12.24	31.12.23	31.03.24
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>I</b>	<b>Revenue from Operations</b>						
i	Interest Income	40.69	52.86	61.73	145.47	183.75	238.91
ii	Dividend Income	1.68	16.63	2.96	20.90	20.81	35.16
iii	Fees and commission Income	-	0.64	-	0.64	-	-
iv	Net Gain / (Loss) on Fair Value Changes	-	-	0.14	-	0.14	15.83
	<b>Total Revenue from Operations (I)</b>	<b>42.37</b>	<b>70.13</b>	<b>64.83</b>	<b>167.01</b>	<b>204.70</b>	<b>289.90</b>
II	Other Income	-	-	1.37	-	1.37	1.37
III	<b>Total Income (I+II)</b>	<b>42.37</b>	<b>70.13</b>	<b>66.20</b>	<b>167.01</b>	<b>206.07</b>	<b>291.27</b>
IV	<b>EXPENSES</b>						
i	Finance Costs	-	-	-	-	-	-
ii	Fees and commission expense	-	6.21	-	6.21	-	-
iii	Net loss on Fair Value Changes	0.49	0.07	-	0.56	-	-
iv	Impairment on Financial Instruments	6.20	152.02	35.74	173.42	138.32	149.09
v	Purchase of stock-in-trade	-	-	-	-	-	-
vi	Changes in Inventories of Finished Goods, Stock-In-Trade and Work-in-Progress	27.37	(46.34)	-	(18.97)	-	-
vii	Employee Benefits Expense	13.40	14.69	10.68	42.36	31.76	44.02
viii	Depreciation, Amortisation and Impairment	0.06	0.06	0.06	0.18	0.19	0.25
ix	Other Expenses	4.86	5.61	4.96	17.71	12.50	20.59
	<b>Total Expenses (IV)</b>	<b>52.38</b>	<b>132.32</b>	<b>51.44</b>	<b>221.47</b>	<b>182.77</b>	<b>213.95</b>
V	<b>Profit/(Loss) before Exceptional Items and Tax (III - IV)</b>	<b>(10.01)</b>	<b>(62.19)</b>	<b>14.76</b>	<b>(54.46)</b>	<b>23.30</b>	<b>77.32</b>
VI	Exceptional Items	-	-	-	-	-	-
VII	<b>Profit/(Loss) before Tax (V - VI)</b>	<b>(10.01)</b>	<b>(62.19)</b>	<b>14.76</b>	<b>(54.46)</b>	<b>23.30</b>	<b>77.32</b>
VIII	<b>Tax Expense:</b>						
	Current Tax	(0.80)	22.73	78.82	42.81	108.27	151.53
	Deferred Tax	(1.55)	(38.26)	(9.06)	(43.63)	(34.79)	(37.50)
IX	<b>Profit after tax and before share of profit of associates (VII-VIII)</b>	<b>(7.66)</b>	<b>(46.66)</b>	<b>(55.00)</b>	<b>(53.64)</b>	<b>(50.18)</b>	<b>(36.71)</b>
X	Share of Profit/(Loss) from Associate Companies	(145.14)	85.90	8.19	144.93	10.30	(27.34)
XI	<b>Profit/(loss) for the period (IX+X)</b>	<b>(152.80)</b>	<b>39.24</b>	<b>(46.81)</b>	<b>91.29</b>	<b>(39.88)</b>	<b>(64.05)</b>
XII	<b>Other Comprehensive Income</b>						
a.i	Items that will not be reclassified to profit or loss	(1,263.89)	624.24	916.72	(432.67)	1,732.51	2,598.80
a.ii	Income tax relating to items that will not be reclassified to profit or loss	173.49	(63.95)	(46.63)	93.79	(152.64)	(228.04)

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**PUSHKAR BANIJYA LIMITED**  
**CIN: L31100WB1982PLC035384**

**Statement of Consolidated Financial Results for the Quarter/Nine month ended 31st December, 2024:**

Amount (₹ in Lakhs)

Sr. No.	Particulars	Consolidated					
		Quarter Ended			Nine month ended		Year Ended
		31.12.24	30.09.24	31.12.23	31.12.24	31.12.23	31.03.24
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
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)	-	-	-	-	-	-
	<b>Other Comprehensive Income for the period (Net of Tax) (XII)</b>	<b>(1,090.40)</b>	<b>560.29</b>	<b>870.09</b>	<b>(338.88)</b>	<b>1,579.87</b>	<b>2,420.69</b>
XIII	<b>Total Comprehensive Income for the period (XI + XII)</b>	<b>(1,243.20)</b>	<b>599.53</b>	<b>823.28</b>	<b>(247.59)</b>	<b>1,539.99</b>	<b>2,356.64</b>
XIV	<b>Earnings Per Share</b>						
i	Basic (Equity Share Face Value ₹ 10/- each)	(2.81)	0.35	(0.94)	1.65	(0.80)	(1.29)
ii	Diluted (Equity Share Face Value ₹ 10/- each)	(3.07)	0.79	(0.94)	1.83	(0.80)	(1.29)
XV	<b>Profit for the year attributable to:</b>						
	Owners of the Company	(140.09)	17.46	(46.81)	82.22	(39.88)	(64.05)
	Non-controlling interests	(12.71)	21.78	-	9.07	-	-
		<b>(152.80)</b>	<b>39.24</b>	<b>(46.81)</b>	<b>91.29</b>	<b>(39.88)</b>	<b>(64.05)</b>
	<b>Other comprehensive income for the year attributable to:</b>						
	Owners of the Company	(1,086.15)	509.65	870.09	(385.27)	1,579.87	2,420.69
	Non-controlling interests	(4.25)	50.64	-	46.39	-	-
		<b>(1,090.40)</b>	<b>560.29</b>	<b>870.09</b>	<b>(338.88)</b>	<b>1,579.87</b>	<b>2,420.69</b>
	<b>Total comprehensive income for the year attributable to:</b>						
	Owners of the Company	(1,226.24)	527.11	823.28	(303.05)	1,539.99	2,356.64
	Non-controlling interests	(16.96)	72.42	-	55.46	-	-
		<b>(1,243.20)</b>	<b>599.53</b>	<b>823.28</b>	<b>(247.59)</b>	<b>1,539.99</b>	<b>2,356.64</b>

For and on behalf of the Board of Directors

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Pawan Kumar Chandak  
Managing Director  
DIN: 00584591  
Place: Kolkata  
Dated: 11.02.2025

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**PUSHKAR 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 11th February, 2025.
- 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 5th July 2016 and CIR/IMD/DF1/69/2016 dated 10th August 2016.
- 3 The above results for the quarter ended on December 31, 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 December 31, 2024.
- 5 As per Ind AS 108 'Operating Segments', Segment has been disclosed in financial results (Annexure I).
- 6 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%)
- 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

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Pawan Kumar Chandak  
Managing Director  
DIN: 00584591  
Place: Kolkata  
Dated: 11.02.2025

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**PUSHKAR BANIJYA LIMITED**  
**CIN: L31100WB1982PLC035384**

Annexure I

Amount (₹ in Lakhs)

Particulars	Consolidated					
	Quarter Ended			Nine month ended		Year Ended
	31.12.24	30.09.24	31.12.23	31.12.24	31.12.23	31.03.24
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1. Segment Revenue</b> (Net Sale/Income of each segment)						
(a) Investing & Trading in Shares & Securities Activities	1.69	15.32	3.10	20.90	20.95	50.99
(b) Loan Financing Activities	40.69	45.27	61.73	145.47	183.75	238.91
<b>Total</b>	<b>42.38</b>	<b>60.59</b>	<b>64.83</b>	<b>166.37</b>	<b>204.70</b>	<b>289.90</b>
Less: Inter Segment Revenue	-	-	-	-	-	-
<b>Net sales/income from operations</b>	<b>42.38</b>	<b>60.59</b>	<b>64.83</b>	<b>166.37</b>	<b>204.70</b>	<b>289.90</b>
<b>2. Segment Results</b>						
<u>Profit/(Loss) before tax from each segment</u>						
(a) Investing & Trading in Shares & Securities Activities	(27.65)	13.58	0.95	34.12	18.62	44.29
(b) Loan Financing Activities	34.49	(106.75)	25.99	(27.95)	45.43	89.82
<b>Total</b>	<b>6.84</b>	<b>(93.17)</b>	<b>26.94</b>	<b>6.17</b>	<b>64.05</b>	<b>134.11</b>
Less: Finance Costs	-	-	-	-	-	-
Less: Other unallocable expenditure net off unallocable income	16.85	16.96	12.18	60.63	40.75	56.79
<b>Total Profit/(Loss) before tax</b>	<b>(10.01)</b>	<b>(110.13)</b>	<b>14.76</b>	<b>(54.46)</b>	<b>23.30</b>	<b>77.32</b>
<u>Other Comprehensive Income</u>						
(a) Investing & Trading in Shares & Securities Activities	(1,090.40)	560.29	870.09	(338.88)	1,579.87	2,420.69
(b) Loan Financing Activities	-	-	-	-	-	-
<b>Total Other Comprehensive Income</b>	<b>(1,090.40)</b>	<b>560.29</b>	<b>870.09</b>	<b>(338.88)</b>	<b>1,579.87</b>	<b>2,420.69</b>

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**PUSHKAR BANIJYA LIMITED**  
**CIN: L31100WB1982PLC035384**

Annexure I

Amount (₹ in Lakhs)

Particulars	Consolidated					
	Quarter Ended			Nine month ended		Year Ended
	31.12.24	30.09.24	31.12.23	31.12.24	31.12.23	31.03.24
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>3. Segment Assets</b>						
(a) Investing & Trading in Shares & Securities Activities	5,461.48	6,771.30	3,689.58	5,461.48	3,689.58	4,875.70
(b) Loan Financing Activities	1,400.51	1,525.58	2,416.03	1,400.51	2,416.03	1,976.29
(c) Unallocable Assets	1,615.18	1,635.67	89.12	1,615.18	89.12	108.86
<b>Total Segment Assets</b>	<b>8,477.17</b>	<b>9,932.55</b>	<b>6,194.73</b>	<b>8,477.17</b>	<b>6,194.73</b>	<b>6,960.85</b>
<b>4. Segment Liabilities</b>						
(a) Investing & Trading in Shares & Securities Activities	69.53	243.08	257.10	69.53	257.10	181.29
(b) Loan Financing Activities	-	-	-	-	-	-
(c) Unallocable Liabilities	1,121.99	1,160.62	89.28	1,121.99	89.28	114.53
<b>Total Segment Liabilities</b>	<b>1,191.52</b>	<b>1,403.70</b>	<b>346.38</b>	<b>1,191.52</b>	<b>346.38</b>	<b>295.82</b>
<b>5. Capital Employed</b>						
(a) Investing & Trading in Shares & Securities Activities	5,391.95	6,528.22	3,432.48	5,391.95	3,432.48	4,694.41
(b) Loan Financing Activities	1,400.51	1,525.58	2,416.03	1,400.51	2,416.03	1,976.29
(c) Unallocated Assets less Unallocated Liabilities	493.19	475.05	(0.16)	493.19	(0.16)	(5.67)
<b>Total Capital Employed</b>	<b>7,285.65</b>	<b>8,528.85</b>	<b>5,848.35</b>	<b>7,285.65</b>	<b>5,848.35</b>	<b>6,665.03</b>

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: 11.02.2025

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