PUSHPSONS INDUSTRIES LTD.

CIN # : L74899DL1994PLC059950

B-40, Okhla Ind. Area, Phase-I,
New Delhi-110020 (INDIA)

Tel. : +91-11-41058461-62
+91-11-41610121
Fax : +91-11-41610121, 41708891
E-mail : pankaj@pushpsons.com
info@pushpsons.com

Date: 12th November, 2026

To
The General Manager- Marketing Operation/Listing
BSE Limited
25, Phiroz Jeejeebhoy Tower
Dalal Street
Mumbai -400001

Sub: Un-Audited Financial Results (Standalone)- Pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 for the quarter and half year ended on 30th September, 2026

Please find the enclosed herewith Standalone Un-Audited Financial Results along with Reconciliation Statement, Cash Flow Statement Indirect, copy of Limited Review Report and Declaration of unmodified opinion submitted by the Statutory Auditor of the Company for the quarter and half year ended 30th September, 2026. These results were taken on record by the Board of Directors in the meeting held on Thursday the November 12, 2026 at registered office of the Company at B-40, Okhla Industrial Area, Phase-1, New Delhi-110020.

The Meeting of Board of Directors commenced at 01.30 P.M. and concluded at 01.52 P.M. (NOON).

For and on behalf of Pushpsons Industries Limited

PANKAJ JAIN
Chairman (Director)
DIN: 00001923
Add E-16, Lane W-4
Sainik Farms, Delhi – 110062
Date: 12/11/2026
Place: New Delhi

Pushpsons Industries Limited
CIN: L74899DL1994PLC059950
Registered Office : B-40, Okhla Industrial Area,Phase-I,New Delhi-110020
Email: info@pushpsons.com,Phone: 011-41610121,Fax: 011-41058461
Statement of Standalone Audited Financial Results for the Quarter and Year ended 30th September, 2026

Rupees in (Lakhs)

Financial Results-Ind-AS							
Particulars		3 months ended	3 months ended	3 months ended	6 months ended	6 months ended	Year ended
		30/09/2026	30/06/2026	30/09/2025	30/09/2026	30/09/2025	31/03/2026
	Date of start of reporting period	01/07/2026	01/04/2026	01/07/2025	01/04/2026	01/04/2025	01/04/2026
	Date of end of reporting period	30/09/2026	30/06/2026	30/09/2025	30/09/2026	30/09/2025	31/03/2026
	Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Nature of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone	Standalone	Standalone
Part-1	Blue color marked fields are non-mandatory. For consolidated results, if the company has no figures for 3 months/9 months ended, in such case zero shall be inserted in the said column.						
1	**Income**						
	Revenue from operations	175.72	137.30	115.95	315.59	188.39	334.47
	Other Income	2.58	4.31	4.00	4.32	6.81	14.58
	Total Income	178.30	141.61	119.95	319.91	195.20	349.05
2	**Expenses**						
a	Cost of material consumed	87.12	61.16	36.83	148.28	85.27	151.89
b	Purchases of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
c	Changes in inventories of finished goods, works in progress and stock-in-trade	9.05	20.33	21.38	29.38	3.93	-31.36
d	Employee benefit expenses	18.36	15.32	17.75	33.68	33.57	63.33
e	Finance costs	0.17	0.24	0.20	0.41	0.38	0.75
f	Depreciation, depletion and amortisation expenses	0.99	0.99	1.44	1.98	3.94	3.94
(f)	**Other expenses**						
i)	Other expenses	14.55	25.13	27.21	39.68	43.84	101.87
ii)	Manufacturing Expenses	20.33	15.83	11.03	36.16	19.56	44.89
	Total Other Expenses	34.88	40.96	38.24	75.84	63.40	146.76
	Total Expenses	150.57	139.00	115.84	289.57	190.49	335.31
3	**Total profit before exceptional items and tax**	27.73	2.61	4.11	30.34	4.71	13.74
4	**Exceptional items**	0.00	0.00	0.00	0.00	0.00	0.00
5	**Total Profit before tax**	27.73	2.61	4.11	30.34	4.71	13.74
6	**Tax Expense**						
7	Current Tax	0.00	0.00	0.00	0.00	0.00	0.00
8	Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
9	**Total Tax Expenses**	0.00	0.00	0.00	0.00	0.00	0.00
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00	0.00	0.00	0.00	0.00
11	Net Profit Loss for the period from continuing operations	27.73	2.61	4.11	30.34	4.71	13.74
12	Profit (loss) from discontinued operations before tax	0.00	0.00	0.00	0.00	0.00	0.00
13	Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
14	Net profit (loss) from discontinued operation after tax	0.00	0.00	0.00	0.00	0.00	0.00
15	Share of Profit(loss) of associates and joint ventures accounted for using equity method	0.00	0.00	0.00	0.00	0.00	0.00
16	Total profit (loss) for period	27.73	2.61	4.11	30.34	4.71	13.74
17	Other comprehensive income net of taxes	1.31	-0.97	-1.21	0.34	-1.09	1.04
18	Total Comprehensive Income for the period	29.04	1.64	2.90	30.68	3.62	14.78
19	Total profit or loss, attributable to	0.00	0.00	0.00	0.00	0.00	0.00
	Profit or loss, attributable to owners of parent						
	Total profit or loss, attributable to non-controlling interests						
20	Total Comprehensive Income for the period attributable to						
	Comprehensive income for the period attributable to owners of parent	0.00	0.00	0.00	0.00	0.00	0.00
	Total Comprehensive income for the period attributable to owners of parent non- controlling interests	0.00	0.00	0.00	0.00	0.00	0.00
21	Details of equity share capital						
	Paid-up equity share capital	527.05	527.05	527.05	527.05	527.05	527.05
	Face Value of equity share capital	10.00	10.00	10.00	10.00	10.00	10.00
22	Reserves excluding revaluation reserve	0.00	0.00	0.00	0.00	0.00	-20.01

23	**Earning per share**						
i	**Earning per equity share for contnuing operations**						
	Basic earning(loss) per share from continuing operation	0.62	0.04	0.06	0.66	0.08	0.32
	Diluted earning (loss) per share from continuing operations	0.62	0.04	0.06	0.66	0.08	0.32
ii	**Earning per equity share for discontinued operations**						
	Basic earning (loss) per share from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
	Diluted earning (loss) per share from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
iii	**Earning per equity share (for continuing and discounting operations)**						
	Basic earning (loss) per share from continuing	0.62	0.04	0.06	0.66	0.08	0.32
	and discontinued operations						
	Diluted earning (loss) per share from continuing	0.62	0.04	0.06	0.66	0.08	0.32
	and discontinued operations						
24	Debt equity ratio	0.00	0.00	0.00	0.24	0.14	0.12
25	Debt service coverage ratio	0.00	0.00	0.00	12.32	1.91	2.79
26	Interest service coverage ratio	0.00	0.00	0.00	0.00	0.00	0.00
27	**Disclosure of notes on financial results**						
i	The above results were reviewed by the Audit Committee and taken on record by the						
	Board of Directors at its meeting held on Thursday the 12th November, 2026						
ii	The Company is engaged in only one business segment i.e.' Export of Carpet & Made-ups',						
	there is only one reportable segment in accordance with the Indian Accounting Standards on Segment Reporting.						
iii	Paid up Equity is inclusive of Rs. 62.04 lacs being the amount paid up on forfeited equity shares.						
iv	There were no complaints from investors outstanding at the beginning of the quarter or						
	received during the quarter ended 30th September, 2026.						
v	Previous period figures have been regrouped/rearranged wherever necessary.						
vi	The aforesaid results have been filed with the Stock Exchange under Regulation 33 of SEBI						
	(Listing Obligations and Disclosures Requirements) Regulations, 2015 and are also available						
	on the Stock Exchange websites (www.bseindia.com) and on the Company's website www.pushpsons.com.						



						Amount in (Lakhs)
	STATEMENT OF ASSETS AND LIABILITIES					
		Six Month Ended		Previous Year Ended		
		30.09.2026		31.03.2026		
	Date of start of reporting period	01-04-2026		01/04/2025		
	Date of end of reporting period	30-09-2026		31/03/2026		
	Whether results are audited or unaudited	Un-audited		Audited		
	Nature of report standalone or consolidated	Standalone		Standalone		
	Assets					
1	**Non-current assets**					
	Property, plant and equipment	217.45		219.38		
	Capital work - in - progress	0.00		0.00		
	Investment property	0.00		0.00		
	Goodwill	0.00		0.00		
	Other intangible assets	0.00		0.00		
	Intangible assets under development	0.00		0.00		
	Biological assets other than bearer plant	0.00		0.00		
	Investment accounted for using equity method	0.00		0.00		
	Non-current financial assets	**0.00**		**0.00**		
	Non current Investment	0.00		0.00		
	Trade receivables, non-current	0.00		0.00		
	Loans non-current	0.00		0.00		
	Other non-current financial assets	**0.00**		**0.00**		
1		0.00		0.00		
2		0.00		0.00		
3		0.00		0.00		
4		0.00		0.00		
5		0.00		0.00		
	Details of other non-current financial assets					
	Total of other non-current financial assets	**0.00**		**0.00**		
	Total non-current financial assets	**0.00**		**0.00**		
	Deferred tax assets (net)	0.00		0.00		
	Other non-current assets	0.00		0.00		
1	Security Deposit	9.00		9.00		
2	Taxes Receivable	3.52		3.09		
3	Fixed Deposit with maturity more than 12 months	183.54		104.65		
4		0.00		0.00		
5		0.00		0.00		
	Detail of other non-current assets					
	Total of other non-current assets	196.06		116.74		
	Total non-current assets	**413.51**		**336.12**		
2	**Current assets**					
	Inventories	53.95		83.13		
	Current financial assets	**0.00**		**0.00**		
	Current Investments	0.00		0.00		
	Trade receivables, current	101.26		13.48		
	Cash and cash equivalents	0.07		0.47		
	Bank balance other than cash and cash equivalents	54.40		104.28		
	Loans,current	0.00		0.00		
	Other current financial assets					
1		**0.00**		**0.00**		
2		**0.00**		**0.00**		
3		**0.00**		**0.00**		
4		**0.00**		**0.00**		
5		**0.00**		**0.00**		
	Details of other current financial assets					
	Total of Other current financial assets					
	Total current financial assets	**155.73**		**118.23**		
	Current tax assets (net)	0.00		0.00		
	Other current assets					
1	**Prepaid expenses**	4.59		6.65		
2	**Taxes receivable**	28.60		20.83		
3	**Others**	8.40		3.67		
4		0.00		0.00		
5		0.00		0.00		
	Details of other current assets					
	Total of other current assets	41.59		31.15		
	Total current assets	**251.27**		**232.51**		
3	Non current assets classified as held for sale	0.00		0.00		
4	Regulatory deferral account debit balances	0.00		0.00		
	and related deferred tax Assets					
	Total assets	**664.78**		**568.63**		
	Equity and liabilities					
1	**Equity**					
	Equity attributable to owners of parent					
	Equity share capital	527.05		527.05		
	Other equity	10.67		-20.01		
	Total equity attributable to owners of parents	**537.72**		**507.04**		
	Non Controlling Interest	0.00		0.00		
2	**Total equity**	**537.72**		**507.04**		
	Liabilities					
	Non-current liabilities					
	Non-current financial liabilities					
	Borrowings, non-current	0.00		0.00		
	Trade payables, non-current	0.00		0.00		



	(A) Total outstanding dues of micro enterprises and small enterprises	0.00		0.00		
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.00		0.00		
	Total Trade Payable					
	Other non-current financial liabilities	0.00		0.00		
1		0.00		0.00		
2		0.00		0.00		
3		0.00		0.00		
4		0.00		0.00		
5		0.00		0.00		
	Details of other non-current financial liabilities					
	Total of other non-current financial liabilities	0.00		0.00		
	Total non-current financial liabilities	**0.00**		**0.00**		
	Provisions, non-current	7.02		7.02		
	Deferred tax liabilities (net)	0.00		0.00		
	Deferred government grants, non-current	0.00		0.00		
	Other non-current liabilities	0.00		0.00		
1		0.00		0.00		
2		0.00		0.00		
3		0.00		0.00		
4		0.00		0.00		
5		0.00		0.00		
	Details of other non-current liabilities					
	Total of other non-current liabilities	0.00		0.00		
	Total non-current liabilities	**7.02**		**7.02**		
	Current liabilities					
	Current financial liabilities					
	Borrowings, current	0.00		0.00		
	Trade payables, current					
	(A) Total outstanding dues of micro enterprises and small enterprises	54.47		12.17		
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	13.79		5.27		
	Total Trade payable	68.26		17.44		
	Other Current Financial liabilities	0.00		0.00		
1		0.00		0.00		
2		0.00		0.00		
3		0.00		0.00		
4		0.00		0.00		
5		0.00		0.00		
	Details of other current financial liabilities					
	Total of other current financial liabilities	0.00		0.00		
	Total Current financial liabilities	**68.26**		**17.44**		
	Other current liabilities					
1	**Others**	14.77		6.94		
2	**Advance from customers**	34.94		28.12		
3		0.00		0.00		
4		0.00		0.00		
5		0.00		0.00		
	Detail of other current liabilities					
	Total of other current liabilities	49.71		35.06		
	Provisions, current	2.07		2.07		
	Current tax liabilities (net)	0.00		0.00		
	Deferred government grants, current	0.00		0.00		
	Total current liabilities	**120.04**		**54.57**		
3	Liablitites directly associated with assests in disposal group classified as held for sale	0.00		0.00		
4	Regulatory deferral account credit balances and related deferred tax liability	0.00		0.00		
	Total liabilities	**127.06**		**61.59**		
	Total equity and liabilities	**664.78**		**568.63**		
	Disclosure of notes on assets and liabilities					

For Pushpsons Industries Limited

Pankaj Jain
Chairman (Director)
DIN: 00001923

PUSHPSONS INDUSTRIES LTD INDIA New Delhi

Place: New Delhi
Date: 12th November, 2026

This is forming part of Quarterly Results of Pushpsons Industries Limited as on 30.09.2026
as required by SEBI Circular CIR/CFD/FAC/62/2016 dt. 05/07/2016

Reconciliation on Standalone Financial Results to those reported under
previous Generally Accepted Accounting Principal (GAAP) is summaries as folows:-

							Rs. In Lakhs
		3 months ended	3 months ended	3 months ended	6 months ended	6 months ended	Year e nded
Sr. No.	Particulars	30th September, 2026	30th June, 2026	30th September, 2025	30th September, 2026	30th September, 2025	31st March, 2026
	Profit / (Loss) after Tax as reported under previous GAAP	29.04	1.64	2.90	30.68	3.62	14.78
	Adjustment on account of:						
1	Reversal of Depreciation on leasehold land being Operating lease	-	-	-	-	-	-
2	Recognition of amortisation of leasehold land being operating lease, in other lease	-	-	-	-	-	-
3	Measurement of Financial assets and liabilities at amortised cost.	-	-	-	-	-	-
4	Reversal of amortisation of Goodwill	-	-	-	-	-	-
5	Recognition of loss allowance for expected credit losses on financial assets measured at amortised cost	-	-	-	-	-	-
6	Recognition of foreign exchange fluctuation as MTM of forward contracts	-	-	-	-	-	-
7	Reversal of Revenue on copliance with Ind AS	-	-	-	-	-	-
8	Reversal of Cost of services on compliance with Ind AS	-	-	-	-	-	-
9	Deferred tax impact on above Ind AS adjustments	-	-	-	-	-	-
	Profit / (Loss) after Tax as reported under Ind AS	29.04	1.64	2.90	30.68	3.62	14.78

For Pushpsons Industries Limited

Pankaj Jain
Chairman (Director)
DIN: 00001923

PUSHPSONS INDUSTRIES LTD INDIA New Delhi

Place New Delhi
Date: 12th November, 2026

Pushpsons Industries Limited
CIN: L74899DL1994PLC059950
Registered Office : B-40, Okhla Industrial Area,Phase-I,New Delhi-110020
Email: info@pushpsons.com Phone: 011-41610121 Fax: 011-41058461

CASH FLOW STATEMENT INDIRECT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 30TH SEPTEMBER, 2026

CASH FLOW STATEMENT INDIRECT			
PARTICULARS		SIX MONTH ENDED 30-09-2026	SIX MONTH ENDED 30-09-2025
A. DATE OF START OF REPORTING PERIOD		01-04-2026	01-04-2025
B. DATE OF END OF REPORTING PERIOD		30-09-2026	30-09-2025
C. WHETHER RESULTS ARE AUDITED OR UNAUDITED		Unaudited	Unaudited
D. NATURE OF REPORT STANDALONE OR CONSOLIDATED		Standalone	Standalone
PART I	Blue Color Marked field are non Mandatory		
	Statement of cash flows		
	Cash flows from used I operating activities		
	Profit before tax	30.340	4.710
	Adjustments for reconcile profit (loss)		
	Adjustments for finance costs	0.400	0.380
	Adjustments for decrease (increase) in inventories	29.180	4.860
	Adjustments for decrease(increase) in trade receivables, current	-87.780	-6.290
	Adjustments for decrease(increase) in trade receivables, non current	0.000	0.000
	Adjustments for decrease(increase) in other current assets	-89.760	17.640
	Adjustments for decrease(increase) in other non-current assets	0.000	0.000
	Adjustments for other financial assets, non-current	0.000	0.000
	Adjustments for other financial assets, current	0.000	0.000
	Adjustments for other bank balances	0.000	0.000
	Adjustments for increase (decrease) in trade payables, current	65.470	22.640
	Adjustments for increase (decrease) in trade payables, non-current	0.000	0.000
	Adjustments for increase (decrease) in other current liabilities	0.000	0.000
	Adjustments for increase (decrease) in other non- current liabilities	0.000	0.000
	Adjustments for depreciation and amortisation expense	1.970	3.940
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.000	0.000
	Adjustments for provisions, current	0.000	0.000
	Adjustments for provisions, non-current	0.000	0.000
	Adjustments for other financial liabilities, current	0.000	0.000
	Adjustments for other financial liabilities, non-current	0.000	0.000
	Adjustments for unrealised foreign exchange losses gains	0.000	0.000
	Adjustments for dividend income	0.000	0.000
	Adjustments for interest income	4.320	3.600
	Adjustments for share-based payments	0.000	0.000
	Adjustments for fair value losses(gains)	0.000	0.000
	Adjustments for undistributed profits of associates	0.000	0.000
	Other adjustments for which cash effects are investing or financing cash flow	0.000	0.000
	Other adjustments to reconcile profit (loss)	0.000	0.000
	Other adjustments for non cash items	0.350	-1.090
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.000	0.000
	Total adjustments for reconcile profit(loss)	-84.490	38.480
	Net cash flows from (used in) operations	-54.150	43.190
	Dividends received	0.000	0.000
	Interest paid	0.400	0.380
	Interest received	0.000	0.000
	Income taxes paid (refund)	0.000	0.000
	Other inflows (outflows) of cash	0.000	0.000
	net cash flows from (used in) operations activities	-54.550	**42.810**

PUSHPSONS INDUSTRIES LTD. New Delhi

	Cash flows from used in investing activities		
	Cash flows from losing control of subsidiaries or other businesses	0.000	0.000
	Cash flows used in obtaining control of subsidiaries or other businesses	0.000	0.000
	Other cash receipts from sale of equity or debt instruments of other entities	0.000	0.000
	Other cash payments to acquire equity or debt instruments of other entities	0.000	0.000
	Other cash receipts from sale of interests in joint ventures		
	Other cash payments to acquire interests in joint ventures	0.000	0.000
	Cash receipts from share of profits of partnership		
	firm or association of persons or limited liability partnerships	0.000	0.000
	Cash payments for investment in partnership firm or		
	association of persons or limited liability partnerships	0.000	0.000
	Proceeds from sales of property, plant and equipment	0.000	0.000
	Purchase of property, plant and equipment	0.040	0.000
	Proceeds from sales of investment property	0.000	0.000
	Purchase of investment property	0.000	0.000
	Proceeds from sales of intangible assests	0.000	0.000
	Purchase of intangible assets	0.000	0.000
	Proceeds from sales of intangible assets under development	0.000	0.000
	Purchase of intangible assets under development	0.000	0.000
	Proceeds from sales of goodwill	0.000	0.000
	Purchase of goodwill	0.000	0.000
	Proceeds from biological assests other than bearer plants	0.000	0.000
	Purchase of biological assets other than bearer plants	0.000	0.000
	Proceeds from government grants	0.000	0.000
	Proceeds from sales of other long term assets	0.000	0.000
	Purchase of other long-term assets	0.000	0.000
	Cash advances and loans made to other parties	0.000	0.000
	Cash receipts from repayment of advances and loans made to other parties	0.000	0.000
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.000	0.000
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.000	0.000
	Divideds received	0.000	0.000
	Interest received	4.320	3.600
	Income taxes paid (refund)	0.000	0.000
	Other inflows (outflows) of cash	0.000	0.000
	Net cash flows (used in) investing activities	**4.280**	**3.600**
	Cash flows from used in financial activities		
	Proceeds from changes in ownership interest in subsidiaries	0.000	0.000
	Payments from changes in ownership interest in subsidiaries	0.000	0.000
	Proceeds from issuing shares	0.000	0.000
	Proceeds from issuing other equity instruments	0.000	0.000
	Payments to acquire or redeem entity's shares	0.000	0.000
	Payments of other equity instruments	0.000	0.000
	Proceeds from issuing debentures noted bonds etc	0.000	0.000
	Proceeds from borrowings	0.000	0.000
	Payments of finance lease liabilities	0.000	0.000
	Payments of lease liabilities	0.000	0.000
	Dividends paid	0.000	0.000
	Interest paid	0.000	0.000
	Income taxes paid(refund)	0.000	0.000
	Other inflows (outflows) of cash	0.000	0.000
	Net cash flows from (used in) financing activities	**0.000**	**0.000**
	Net increase(decrease) in cash and cash equivalents before effect of exchange rate changes	-50.270	46.410
	Effect of exchanges rate changes on cash and cash equivalents		
	Effect of exchanges rate changes on cash and cash equivalents	0.000	0.000
	Net increase (decrease) in cash and cash equivalents	-50.270	46.410
	Cash and cash equivalents cash flow statement at beginning of period	104.740	59.600
	Cash and cash equivalents cash flow statement at end of period	54.470	106.010

For Pushpsons Industries Limited

Pankaj Jain
Chairman (Director)
DIN: 00001923

Place: **New Delhi**
Date: **12th November, 2026**

PUSHPSONS INDUSTRIES LTD. INDIA New Delhi

R. Verma & Associates
Chartered Accountants

G-53, Sarita Vihar, New Delhi - 110076
Phone : +91-11-79604524
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LIMITED REVIEW REPORT

The Board of Directors,
Pushpsons Industries Limited
B-40, Okhla Industrial Area, Phase-I,
New Delhi-110020

We have reviewed the accompanying statement of unaudited financial results of **Pushpsons Industries Limited** (the Company) for the period ended 30th, September 2026. 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 this financial statement based on our review.

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. 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 accounting standards 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.

Our conclusion is not modified in respect of this matter.

For R. Verma & Associates
Chartered Accountants
Firm's Registration Number: 08026N

R. Verma & Associates * Chartered Accountants * New Delhi

Rakesh Verma
Proprietor
Membership Number: 083311

New Delhi, 12th November, 2026
UDIN: **26083311ZUMTNC3997**

R. Verma & Associates
Chartered Accountants

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Auditor's Report on Quarterly Financial Results and Year to date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

The Board of Directors,
Pushpsons Industries Limited
(CIN – L74899DL1994PLC059950)
B-40, Okhla Industrial Area, Phase-I,
New Delhi-110020

We have audited the quarterly financial results of **Pushpsons Industries Limited**, for the quarter ended 30th September, 2026 and the year-to-date results for the period from 1st April, 2026 to 30th September,2026, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year-to-date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) for Interim Financial Reporting, prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year-to-date results:

i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and

ii. give a true and fair view of the net profit and other financial information for the quarter ended 30th September,2026 as well as the year-to-date results for the period from 01st April,2026 to 30th September,2026.

For R. Verma & Associates
Chartered Accountants
Firm's Registration Number: 08026N

R. Verma & Associates * Chartered Accountants * New Delhi

Rakesh Verma
Proprietor
Membership Number: 083311
New Delhi, 12th November, 2026

UDIN: **26083311KIGDZM7354**