

ARUP KUMAR DEY & COMPANY.

Chartered Accountants

12/A/1, Umakanta Lane,
Kolkata-700 030

e-mail: arupkumar.dey@gmail.com

Independent Auditor's Review Report on unaudited standalone financial results of Piyush Limited for the quarter ended June 30, 2025 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To The Board of Directors

PIYUSH LTD

1. We have reviewed the accompanying statement of unaudited standalone financial results of PIYUSH Limited ('the Company') for the quarter ended June 30, 2025 together with notes thereon (hereinafter referred to as 'the Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Listing Regulation').

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors at their meeting held on August 13, 2025, 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 as amended, 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.

3. 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. A review of interim financial information consists of making inquiries primarily of the Company's personnel 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. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principle laid down in the applicable Indian Accounting Standards ('Ind AS') as prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued there under and other recognized accounting practices and policies, has not disclosed the



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information required to be disclosed in terms of the Listing Regulation 33 of 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.

Other Matter

5. The figures for the three months ended March 31, 2025 as reported in these financial results are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit. Our conclusion is not qualified in respect of above matter.

For, ARUP KUMAR DEY & COMPANY.



(CA. ARUP KUMAR DEY)

PROPRIETOR

FRN: 332498E

M.NO. 058324

DATE : 13.08.2025

UDIN: **25058324BMNPLH8990**

PLACE : KOLKATA

PIYUSH LIMITED

CIN: 151109WB1981PLC034303

13, Mandeville Gardens, 1A Goverdhan Buildings, Kolkata- 700019

Statement of Unaudited Standalone Financial Results for the Quarter Ended 30th June, 2025

(All amount in Lakhs of ₹., unless otherwise stated)

Particulars	Quarter ended			Year ended
	June 30, 2025	March 31, 2025	June 30, 2024	March 31, 2025
	Unaudited	Audited	Unaudited	Audited
1 INCOME				
a) Revenue from operations	-	-	-	-
b) Other Income	87.08	406.71	23.04	665.92
Total Income	87.08	406.71	23.04	665.92
2 EXPENSES				
a) Changes in Inventories	-	0.90	-	0.90
b) Employee benefit expenses	2.81	53.06	4.53	58.91
c) Depreciation & Amortisation Expenses	0.34	1.38	-	1.38
d) Other expenses	11.00	30.61	3.23	37.95
Total Expense	14.16	85.95	7.75	99.14
3 Profit before tax (01-02)	72.91	320.76	15.29	566.78
4 Tax Expense				
a) Current tax	-	-	-	-
b) Deferred tax	-	-	-	-
c) Income Tax relating to earlier year	-	-	-	-
Total tax expense	-	-	-	-
5 Net profit (3- 4)	72.91	320.76	15.29	566.78
6 Other comprehensive income				
a) Items that will not be reclassified to profit/loss				
i) Remeasurement gain of equity instruments through other comprehensive income	-	-	-	-
ii) Income tax related to items above	-	-	-	-
Other comprehensive income, net of tax	-	-	-	-
7 Total comprehensive income for the period(5+6)	72.91	320.76	15.29	566.78
8 Paid-up equity share capital (face value Rs. 10 per share)	49.23	49.23	49.23	49.23
9 Other equity				3,083.48
10 Earnings per equity share (of ₹ 10/- each) (not annualised)				
a) Basic (₹)	14.81	65.16	3.11	115.13
b) Diluted (₹)	14.81	65.16	3.11	115.13

For and on behalf of board of directors of

PIYUSH LIMITED**PIYUSH LIMITED****PIYUSH LIMITED***Piyush Goenka**Broja Nath Das***Director****Director**

Piyush Goenka

Broja Nath Das

Director

Director

DIN : 00629446

DIN : 07882674

Place: Kolkata

Date: 13th August, 2025.

PIYUSH LIMITED

CIN: 151109WB1981PLC034303

Regd Office: 13, Mandeville Gardens, 1A Goverdhan Buildings, Kolkata- 700019

(Amount in Lakhs of Rs., unless otherwise stated)

Notes

- 1 The above un-audited financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors, at their respective meetings held on 13th August, 2025. The Statutory Auditor of the company have reviewed the financial results for the Quarter ended 30th June, 2025 in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended). There are no qualification In the Audit Report.
- 2 No Investor Complaints remains pending at the quarter ended 30th June, 2025.
- 3 The figure for the corresponding previous period have been regrouped/rearranged wherever necessary, to conform with the current year's classification.
- 4 Company has only one segment and hence no separate Segment Result has been given.
- 5 Earnings Per Share Basic and Diluted has been calculated in accordance with Indian Accounting Standards on Earnings Per Share (IND AS- 33), specified under section 133 of the Cornpan.es Act, 2013, read with rule 7 of the Companies (Accounts) Rules, 2014.
- 6 The effect on income taxes and fair value change of shares have not been considered while preparing this financial result. However, this information will be duly included in the annual financial statement at the end of the year.
- 7 The Company's financial Results for the Quarter ended 30th June, 2025 are in accordance with Ind AS as notified by MCA under the Companies (Indian Accounting Standard) Rule, 2015. Ind AS compliant comparative figure of the correspondng quarter ended have been reviewed by the Statutory Auditor of the company .However, the management had exercised due diligence to ensure that the financial results provide true and fair view of the company affairs.

For and on behalf of board of directors of

PIYUSH LIMITED

Piyush Goenka

Director

Piyush Goenka

Director

DIN : 00629446

PIYUSH LIMITED

PIYUSH LIMITED

Broja Nath Das

Director

Broja Nath Das

Director

DIN : 07882674

Place: Kolkata

Date: 13th August, 2025