

Date : 09/02/2024

To  
The Corporate Relationship Department,  
BSE Limited, Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai - 400001.

To  
The Manager, Listing Department,  
National Stock Exchange of India Limited,  
Exchange Plaza , 5<sup>th</sup> Floor , Plot No C/1  
G Block ,Bandra Kurla Complex, Bandra (E)  
Mumbai 400051

**Scrip code : 500333**

**NSE SYMBOL : PIXTRANS , SERIES : EQ**

Sub : Un-Audited Financial Result for the quarter ended 31<sup>st</sup> December 2023

Dear Sir

Pursuant to the provisions of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other applicable provisions if any , we wish to inform you that the Board of Directors at their Meeting held on 9<sup>th</sup> February 2024, inter alia, has approved the Un-Audited Standalone & Consolidated Financial Results for the quarter ended 31<sup>st</sup> December, 2023.

Please find enclosed aforesaid Results along with Auditor's Limited Review Report. A copy of the same is also uploaded on the Company's website [www.pixtrans.com](http://www.pixtrans.com).

The meeting of the Board of Directors commenced at 03:00 P.M. on 9<sup>th</sup> February 2024 and concluded at 04:40 P.M. on 9<sup>th</sup> February 2024.

Thanking You

Yours faithfully,  
**For PIX TRANSMISSIONS LTD**

**SHYBU VARGHESE**  
Company Secretary

# **SGCO & Co.LLP**

## **Chartered Accountants**

Independent Auditor's Limited Review Report on Unaudited Standalone Financial Results of PIX Transmission Limited for the quarter and nine months ended on December 31, 2023, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,  
The Board of Directors of  
PIX Transmissions Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of PIX Transmissions Limited ('the Company') for the quarter and nine months ended December 31, 2023 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulation').
2. This Statement, which is the responsibility of the Management and approved by the Company'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 read with relevant rules issued thereunder and other recognized 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether standalone financial results are free of material misstatements. A review 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.
4. Based on our review conducted as above, 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 Ind AS 34, prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulation including the manner in which it is to be disclosed, or that it contains any material misstatement.

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Mumbai • Delhi



**SGCO & Co.LLP**  
Chartered Accountants

5. The Statement of the Company for the quarter ended December 31, 2022 was reviewed by another auditor whose report dated February 10, 2023 expressed an unmodified conclusion on the Statement. The Statement for the quarter and year ended March 31, 2023 was audited by another auditor whose report dated May 12, 2023 expressed an unmodified opinion on the Statement.  
Our conclusion is not modified in respect of the above matter.

**For S G C O & Co. LLP**

Chartered Accountants

**Firm's Registration No. 112081W / W100184**

  
**Suresh Murarka**

Partner

**Mem. No. 44739**

**UDIN: 24044739 BKA R J L 1834**

Place: Mumbai

Date: 09<sup>th</sup> February 2024





# PIX

Power Transmission Solutions

*Driving growth!*

## PIX Transmissions Limited

Corporate Office: Unit-1208, 12th Floor, One BKC,  
Bandra-Kurla Complex, Bandra (East),  
Mumbai - 400 051. Maharashtra India.  
Tel.: 91-22- 6138 3000. Fax : +91-22-6138 3025  
E-mail : info.corp@pixtrans.com  
Website : www.pixtrans.com

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2023

(₹ in Lacs)

Sr. No	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1</b>	<b>Income</b>						
	a) Revenue from operations	11,985.69	11,469.08	10,354.83	33,683.37	32,401.12	45,014.07
	b) Other Income	530.27	367.89	130.30	1,216.46	1,358.26	1,377.39
	<b>Total Income (a+b)</b>	<b>12,515.96</b>	<b>11,836.97</b>	<b>10,485.13</b>	<b>34,899.83</b>	<b>33,759.38</b>	<b>46,391.46</b>
<b>2</b>	<b>Expenses</b>						
	(a) Cost of materials consumed	4,278.50	3,917.24	3,884.42	12,297.94	12,573.55	16,708.99
	(b) Purchases of Stock-in-trade	390.99	330.16	269.81	961.40	836.92	1,224.30
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	207.56	353.89	133.85	131.73	162.23	811.38
	(d) Employee benefit expense	1,674.68	1,684.64	2,038.08	5,142.35	6,211.56	8,321.60
	(e) Finance costs	110.96	126.72	200.36	383.31	571.74	749.57
	(f) Depreciation and amortisation expense	570.78	561.76	564.78	1,699.38	1,737.70	2,304.66
	(g) Other Expenses	2,411.12	2,245.49	2,088.49	6,830.24	6,491.83	8,866.33
	<b>Total Expenses (a to g)</b>	<b>9,644.59</b>	<b>9,219.90</b>	<b>9,179.79</b>	<b>27,446.35</b>	<b>28,585.53</b>	<b>38,986.83</b>
<b>3</b>	<b>Profit before exceptional items and tax (1-2)</b>	<b>2,871.37</b>	<b>2,617.07</b>	<b>1,305.34</b>	<b>7,453.48</b>	<b>5,173.85</b>	<b>7,404.63</b>
<b>4</b>	<b>Exceptional Items</b>	-	-	-	-	-	-
<b>5</b>	<b>Profit Before Tax (3-4)</b>	<b>2,871.37</b>	<b>2,617.07</b>	<b>1,305.34</b>	<b>7,453.48</b>	<b>5,173.85</b>	<b>7,404.63</b>
<b>6</b>	<b>Tax Expenses:</b>						
	a) Current Tax	708.72	648.37	563.80	1,847.48	1,543.90	2,255.79
	b) Deferred Tax	32.21	17.65	(143.20)	82.25	(128.72)	(276.90)
	c) Prior Year Tax	-	-	(113.41)	-	(113.41)	(113.41)
	<b>Total Tax Expenses</b>	<b>740.93</b>	<b>666.02</b>	<b>307.19</b>	<b>1,929.73</b>	<b>1,301.77</b>	<b>1,865.48</b>
<b>7</b>	<b>Profit After Tax (5-6)</b>	<b>2,130.44</b>	<b>1,951.05</b>	<b>998.15</b>	<b>5,523.75</b>	<b>3,872.08</b>	<b>5,539.15</b>
<b>8</b>	<b>Other comprehensive income net of taxes</b>						
<b>A</b>	<b>I) Items that will not be reclassified to profit or loss</b>						
	Remeasurement of post employment benefit obligation	(132.35)	(132.36)	(24.35)	(397.05)	(73.03)	(529.39)
	II) Income tax relating to Items that will not be reclassified to profit or loss	33.31	33.31	6.13	99.93	18.38	133.25
<b>B</b>	<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</b>	<b>(99.04)</b>	<b>(99.03)</b>	<b>(18.22)</b>	<b>(297.10)</b>	<b>(54.65)</b>	<b>(396.14)</b>
<b>9</b>	<b>Total Comprehensive Income (7+8)</b>	<b>2,031.40</b>	<b>1,852.01</b>	<b>979.93</b>	<b>5,226.65</b>	<b>3,817.43</b>	<b>5,143.01</b>
<b>10</b>	<b>Details of equity share capital</b>						
	Paid-up equity share capital of Rs. 10 each	1,362.41	1,362.41	1,362.41	1,362.41	1,362.41	1,362.41
	Other equity						37,531.49
	<b>Earnings Per Equity Share (Not annualised for the quarters)</b>						
	Basic (In ₹)	15.64	14.32	7.33	40.54	28.42	40.65
	Diluted (In ₹)	15.64	14.32	7.33	40.54	28.42	40.65

# PIX



CIN: L25192MH1981PLC024837



# PIX

Power Transmission Solutions

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## PIX Transmissions Limited

Corporate Office: Unit-1208, 12th Floor, One BKC,  
Bandra-Kurla Complex, Bandra (East),  
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Tel.: 91-22- 6138 3000. Fax : +91-22-6138 3025  
E-mail : info.corp@pixtrans.com  
Website :www.pixtrans.com

### NOTES :

- 1) The above Standalone results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on February 09, 2024. The Statutory Auditors of the Company have carried out limited review on the above results in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 ('the Regulation'), as amended and expressed an unmodified conclusion.
- 2) The Company is engaged in the business of Industrial Rubber Products and there is one reportable Segment as per Ind AS 108 Operating Segment. There is no other operating segment.
- 3) The above standalone results for the quarter and nine months ended December 31, 2023 are available at the website of BSE at www.bseindia.com, of NSE at www.nseindia.com and Company's website at www.pixtrans.com
- 4) Previous period/ year figures have been re-grouped, re-arranged and re-classified wherever necessary to conform to current period's classification.

Place: Mumbai

Date: February 09, 2024

For Pix Transmissions Limited

Amarpal Sethi  
Chairman & Managing Director  
DIN 00129462



# **SGCO & Co. LLP**

## **Chartered Accountants**

Independent Auditor's Limited Review Report on Unaudited Consolidated financial results of PIX Transmissions Limited for the quarter and nine months ended on December 31, 2023, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,  
The Board of Directors  
PIX Transmissions Limited

1. We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of PIX Transmissions Limited ('the Holding Company') and its subsidiaries, (the Holding Company and its subsidiaries together referred to as the 'Group') for the quarter and nine months ended December 31, 2023 ('the Statement'), being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company'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 read with relevant rules issued thereunder and other recognized 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review 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.

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**SGCO & Co.LLP**  
Chartered Accountants

4. This Statement includes the results of the Holding Company and the following entities:

Sr. No	Name of the Entity	Relationship with the Holding Company
1	PIX Middle East FZC, UAE	Subsidiary
2	PIX Middle East Trading LLC, UAE	Subsidiary of PIX Middle East FZC, UAE
3	PIX Transmissions Europe Limited, UK	Subsidiary
4	PIX Germany GmbH, Germany	Subsidiary of PIX Transmissions Europe Limited, UK

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of the other auditor referred to in paragraph 7 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 Ind AS 34, prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulation including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We did not review the interim financial information of two subsidiaries included in the Statement, whose consolidated interim financial information reflects total revenues of Rs. 614.51 lakhs and Rs.1,468.66 lakhs for the quarter and nine months ended December 31, 2023, total net profit/(loss) after tax of Rs. (11.91 lakhs) and Rs. 115.37 lakhs for the quarter and nine months ended December 31, 2023, and total comprehensive income/(loss) of Rs. (11.91 lakhs) and Rs. 115.37 lakhs, for the quarter and nine months ended December 31, 2023, before giving effect to consolidation adjustments, as considered in the Statement. This consolidated interim financial information has been reviewed by other auditor whose report has been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above.

These two subsidiaries are located outside India whose consolidated interim financial information have been prepared in accordance with the accounting principles generally accepted in their country and which have been reviewed by other auditor under generally accepted auditing standards applicable in their country. The Holding Company's Management has converted the consolidated interim financial information of such subsidiaries located outside India from accounting principles generally accepted in their country to accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Holding Company's Management. Our conclusion on the statement, in so far as it relates to the consolidated interim financial information of such subsidiaries located outside India is based on the report of other auditor and the conversion adjustments prepared by the Management of the Holding Company and reviewed by us.



**SGCO & Co.LLP**  
Chartered Accountants

Our conclusion is not modified in respect of the above matter.

7. The Statement also includes interim financial information of two subsidiaries which has not been reviewed by their auditor, whose consolidated interim financial information reflects total revenue of Rs. 2,054.71 lakhs and Rs. 5,511.32 lakhs for the quarter and nine months ended December 31, 2023, total net profit after tax of Rs. 279.27 lakhs and Rs. 483.88 lakhs for the quarter and nine months ended December 31, 2023, and total comprehensive income of Rs. 279.27 lakhs and Rs. 483.88 lakhs for the quarter and nine months ended December 31, 2023, before giving effect to consolidation adjustments, as considered in the Statement. This consolidated interim financial information has been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on such consolidated interim financial information. According to the information and explanations given to us by the Management, this consolidated interim financial information is not material to the Group.

Our conclusion is not modified in respect of the above matter.

8. The Statement of the Company for the quarter and nine months ended December 31, 2022, was reviewed by another auditor whose report dated February 10, 2023, expressed an unmodified conclusion on the Statement. The Statement for the year ended March 31, 2023, was audited by another auditor whose report dated May 12, 2023, expressed an unmodified opinion on the Statement.

Our conclusion is not modified in respect of the above matter.

**For S G C O & Co. LLP**

Chartered Accountants

Firm's Registration No. 112081W / W100184



**Suresh Murarka**

Partner

**Mem. No. 44739**

**UDIN: 24044739BKA RJm5914**

Place: Mumbai

Date: 09<sup>th</sup> February 2024





# PIX

Power Transmission Solutions

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## PIX Transmissions Limited

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Tel.: 91-22- 6138 3000. Fax : +91-22-6138 3025  
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Website :www.pixtrans.com

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2023

(₹ in Lacs)

Sr. No	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1</b>	<b>Income</b>						
	a) Revenue from operations	12,792.69	12,436.85	11,204.38	36,411.44	35,179.60	48,626.85
	b) Other Income	523.40	362.33	134.96	1,204.99	1,352.03	1,352.87
	<b>Total Income (a+b)</b>	<b>13,316.09</b>	<b>12,799.18</b>	<b>11,339.34</b>	<b>37,616.43</b>	<b>36,531.63</b>	<b>49,979.72</b>
<b>2</b>	<b>Expenses</b>						
	(a) Cost of materials consumed	4,278.50	3,917.24	3,884.42	12,297.94	12,573.55	16,708.99
	(b) Purchases of Stock-in-trade	476.47	390.65	610.14	1,189.98	1,147.29	1,618.50
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	174.38	501.49	(106.94)	386.43	235.83	819.84
	(d) Employee benefit expense	1,972.32	2,008.79	2,310.21	6,030.83	7,011.05	9,394.90
	(e) Finance costs	110.96	126.72	200.36	383.31	571.74	749.57
	(f) Depreciation and amortisation expense	584.85	574.71	575.74	1,735.07	1,761.05	2,334.74
	(g) Other Expenses	2,678.63	2,485.70	2,319.93	7,605.34	7,115.96	9,702.36
	<b>Total Expenses (a to g)</b>	<b>10,276.11</b>	<b>10,005.30</b>	<b>9,793.86</b>	<b>29,628.90</b>	<b>30,416.47</b>	<b>41,328.90</b>
<b>3</b>	<b>Profit before exceptional items and tax (1-2)</b>	<b>3,039.98</b>	<b>2,793.88</b>	<b>1,545.48</b>	<b>7,987.53</b>	<b>6,115.16</b>	<b>8,650.82</b>
<b>4</b>	<b>Exceptional Items</b>	-	-	-	-	-	-
<b>5</b>	<b>Profit Before Tax (3-4)</b>	<b>3,039.98</b>	<b>2,793.88</b>	<b>1,545.48</b>	<b>7,987.53</b>	<b>6,115.16</b>	<b>8,650.82</b>
<b>6</b>	<b>Tax Expenses:</b>						
	a) Current Tax	804.55	706.86	619.96	2,049.71	1,785.54	2,559.35
	b) Deferred Tax	32.21	17.65	(143.20)	82.25	(128.72)	(276.90)
	c) Prior Year Tax	-	-	(113.41)	-	(113.41)	(113.41)
	<b>Total Tax Expenses</b>	<b>836.76</b>	<b>724.51</b>	<b>363.35</b>	<b>2,131.96</b>	<b>1,543.41</b>	<b>2,169.04</b>
<b>7</b>	<b>Profit After Tax (5-6)</b>	<b>2,203.22</b>	<b>2,069.37</b>	<b>1,182.13</b>	<b>5,855.57</b>	<b>4,571.75</b>	<b>6,481.78</b>
<b>8</b>	<b>Other comprehensive income net of taxes</b>						
<b>A</b>	<b>I) Items that will not be reclassified to profit or loss</b>						
	Remeasurement of post employment benefit obligation	(132.34)	(132.35)	(24.35)	(397.04)	(73.03)	(529.39)
	II) Income tax relating to Items that will not be reclassified to profit or loss	33.31	33.31	6.13	99.93	18.38	133.25
<b>B</b>	<b>I) Items that will be reclassified to profit or loss</b>						
	Foreign currency translation reserve	68.54	(23.08)	114.84	38.76	46.94	50.52
	II) Income tax relating to Items that will be reclassified to profit or loss	-	-	-	-	-	-
	<b>Other Comprehensive Income</b>	<b>(30.49)</b>	<b>(122.12)</b>	<b>96.62</b>	<b>(258.35)</b>	<b>(7.71)</b>	<b>(345.62)</b>
<b>9</b>	<b>Total Comprehensive Income (7+8)</b>	<b>2,172.73</b>	<b>1,947.25</b>	<b>1,278.76</b>	<b>5,597.22</b>	<b>4,564.04</b>	<b>6,136.16</b>
<b>10</b>	<b>Details of equity share capital</b>						
	Paid-up equity share capital of Rs. 10 each	1,362.41	1,362.41	1,362.41	1,362.41	1,362.41	1,362.41
	Other equity						40,436.93
	Earnings Per Equity Share (Not annualised for the quarters)						
	Basic (In ₹)	16.17	15.19	8.68	42.98	33.55	47.57
	Diluted (In ₹)	16.17	15.19	8.68	42.98	33.55	47.57



# PIX

CIN: L25192MH1981PLC024837



# PIX

Power Transmission Solutions

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## PIX Transmissions Limited

Corporate Office: Unit-1208, 12th Floor, One BKC,  
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Mumbai - 400 051. Maharashtra India.  
Tel.: 91-22- 6138 3000. Fax : +91-22-6138 3025  
E-mail : info.corp@pixtrans.com  
Website :www.pixtrans.com

### NOTES :

- 1) The above Consolidated results have been reviewed by the Audit Committee and approved by the Board of Directors of the Holding Company at its meeting held on February 09, 2024. The Statutory Auditors of the Company have carried out limited review on the above results in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 ('the Regulation'), as amended and expressed an unmodified conclusion.
- 2) The Group is engaged in the business of Industrial Rubber Products and there is one reportable Segment as per Ind AS 108 Operating Segment. There is no other operating segment.
- 3) The above consolidated results for the quarter and nine months ended December 31, 2023 are available at the website of BSE at www.bseindia.com, of NSE at www.nseindia.com and Company's website at www.pixtrans.com
- 4) Previous period/ year figures have been re-grouped, re-arranged and re-classified wherever necessary to conform to current period's classification.

Place: Mumbai

Date: February 09, 2024

For Pix Transmissions Limited

*A. P. Sethi*

Amarpal Sethi  
Chairman & Managing Director  
DIN 00129462

