

Date: 07.11.2025

Scrip Code:542694

The Listing Department
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Fort Mumbai - 400 001

Sub: Outcome of the Board Meeting held on 7th November, 2025

Dear Sir/Madam

This is to inform you that pursuant to regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of the Company at their Meeting held today i.e. on Friday, the November 7, 2025, have considered and approved the Un-audited Standalone and Consolidated Financial Results of the Company for the Quarter and Half Year ended 30th September, 2025.

In respect of above, we enclosed herewith the following:

- 1) Un-Audited Standalone and Consolidated Financial Results for the Quarter and Half Year ended 30th September, 2025.
- 2) Independent Auditor's Review Report issued by M/s Bohara Shah & Co., Chartered Accountants., Statutory Auditors of the Company on the Un-Audited Standalone and Consolidated Financial Results of the Company for the Quarter and Half year ended 30th September, 2025.

The meeting of the Board of Directors commenced at 11:30 a.m. and concluded at 12:10 p.m.

This is for your information and record.

Thanking you,

Yours faithfully

For **Parshva Enterprises Limited**

Prashant Vora
Managing Director
DIN: 06574912

Encl: As above.

PARSHVA
ENTERPRISES

Independent Auditor's Review Report On Unaudited Quarterly and Half Yearly Consolidated financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors
Parshva Enterprises Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Parshva Enterprises Limited ("the Holding Company") and its subsidiaries (the holding and its subsidiaries together referred to as "the Group"), for the quarter ended 30th September, 2025 and Year to date results for the period 1st April, 2025 to 30th September, 2025 ("the Statement") attached herewith, being submitted by the holding company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing 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), as prescribed under Section 133 of Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulation. Our responsibility is to express a conclusion 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 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 specified under Section 143(10) of the companies Act, 2013 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:
 1. Parshva Enterprises Limited – Holding Company
 2. Parshva Multitrade Limited - Wholly owned subsidiary
 3. Simandhar Impex Limited - Wholly owned subsidiary



5. Based on our review conducted and procedures performed as stated in paragraph 3 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 ('Ind AS') specified under Section 133 of the Companies Act 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in term of the listing regulations, including the manner in which it is 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 include the interim financial information of 2 subsidiaries which have not been reviewed, whose interim financial information reflect total assets or Rs 7.30 Lacs as at 30th September 2025 and total revenue Rs. NIL and Rs NIL, total net loss after tax of Rs. 0.48 Lacs and Rs. 0.97 Lacs and total comprehensive income of Rs. NIL and Rs. NIL for the quarter ended 30th June, 2025 and for the period from 01st April 2025 to 30th September 2025 respectively, and cashflow of Rs 0.13 Lacs for the period from 01st April 2025 to 30th September 2025 as considered in statement, their interim financial information which have not been reviewed by their auditors. According to the information and explanations given to us by the management, this interim financial information are not material to the group.

Our conclusion is not modified in respect of this matter.

For M/s Bohara Shah & Co.
Chartered Accountants
ICAI Firm Registration No. 143865W

MBShah

Monik B. Shah
(Partner)
Membership No. 160452
Place: Mumbai
Date: 07th November, 2025
UDIN: 25160452BMMBII7084



PARSHVA ENTERPRISES LIMITED

CIN : L51909MH2017PLC297910

Registered Office: HO. NO. 219, VILL BRAHMANGAON, TAL WADA, DIST. PALGHAR, Wada, Thane, Vada, Maharashtra - 421303

Corporate Office: 811 A Wing, Jaswanti Allied Business Cen Ramchandra Lane Extn., Malad West Mumbai City - 400064

Email: info@parshvaenterprises.co.in Website: www.parshvaenterprises.co.in

STATEMENT OF CONSOLIDATED UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2025

(Rs. in Lakhs)

SR No.	Particulars	Quarter Ended			Half year Ended		Year Ended
		01-07-2025	01-04-2025	01-07-2024	01-04-2025	01-04-2024	01-04-2024
		30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Income						
1	Revenue from operations	627.79	615.79	613.55	1243.59	1175.30	2477.41
2	Other income	0.09	0.00	0.00	0.09	0.09	0.09
3	Total Income from Operations (net) (1+2)	627.88	615.80	613.55	1243.68	1175.39	2477.50
4	Expenses						
	(a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Purchases of Stock-in-Trade	526.65	500.64	691.30	1027.30	1253.42	2565.40
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade (opening-Closing)	74.70	83.54	-101.13	158.24	-134.22	-201.96
	(D) Employee benefits expense	7.74	7.43	6.12	15.17	12.19	27.27
	(E) Finance cost	1.26	1.31	2.72	2.57	5.61	10.64
	(F) Depreciation and amortization expense	1.79	1.72	3.15	3.51	6.30	15.28
	(g) Other expenses	6.45	11.44	5.64	17.90	16.15	29.62
	Total expenses	618.60	606.09	607.78	1224.69	1159.45	2446.24
5	Profit/(Loss) from operations before exceptional items and tax (3-4)	9.28	9.71	5.77	18.99	15.94	31.26
6	Exceptional items	0.00	0.00	0.00	0.00	4.00	5.08
7	Profit/(Loss) before tax (5+ 6)	9.28	9.71	5.77	18.99	11.94	26.18
8	Tax expense:						
	(a) Current	2.57	2.49	1.50	5.06	3.20	9.40
	(b) Deferred	0.00	0.00	0.00	0.00	0.00	-1.91
	Total Tax	2.57	2.49	1.50	5.06	3.20	7.49
9	Net Profit/(Loss) after tax (7-8)	6.71	7.21	4.27	13.92	8.74	18.69
10	Other Comprehensive Income						
(A)	i) Item that will not be reclassified to Profit & Loss	0.00	0.00	0.00	0.00	0.00	0.00
	ii) Income tax relating to item that will not be reclassified to Profit & Loss	0.00	0.00	0.00	0.00	0.00	0.00
(B)	i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	Total Other Comprehensive Income for the period / Year (Comprising profit and other comprehensive Income for the period)	0.00	0.00	0.00	0.00	0.00	0.00
11	Total Comprehensive Income (9+10)	6.71	7.21	4.27	13.92	8.74	18.69
	Earnings Per Share (not annualised)						
12	Paid up Equity share Capital (Face Value of Rs. 10/- each)	1018.97	1018.97	1018.97	1018.97	1018.97	1018.97
13	Earnings per share (of Rs.10/- each) (not annualised)						
	(a) Basic	0.07	0.07	0.042	0.14	0.087	0.19
	(b) Diluted	0.07	0.07	0.042	0.14	0.087	0.19

Notes :

- The above Consolidated Un-audited Financial Results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at Its meeting held on 7th November, 2025. The statutory Auditors of the Company have carried out limited review of the above Consolidated Un-audited Financial Results for the Quarter and Half year ended 30th September, 2025 pursuant to regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The Above Financial Results have been prepared in accordance with the applicable Indian Accounting Standards as prescribed under section 133 of the Companies Act, 2013 read with rule 3 or the Companies (Indian Accounting Standards) Rules, 2015 as amended and other recognized accounting practices and policies to the extent applicable.
- The Holding Company (Parshva Enterprises Ltd) has Incorporated a Wholly Owned Subsidiaries (WOS) Parshva Multitrade Limited and on 10th November, 2023 and Simandhar Impex Limited on 15th December 2023, to explore business opportunities In the Real Estate and Jewellery Market.
- In the Meeting of Board of Directors held on 14th May, 2024 the Board had approved the Scheme of Arrangement and the De-merger of 'Jewellery Business of the Company into Simandhar Impex Ltd (100% Subsidiary of the Company) on going concern basis. The company has received Observation Letter from BSE Limited vide letter no. DCS/AMALI/TS/R37/3512/2024-25 dated 5th February, 2025 and the Company had received No objection certificate and Consent from Creditors for dispensation of the their meeting and received approval from Shareholders at the meeting of the Company held on 20th June, 2025 conducted as per the order received from Hon'ble National Company Law Tribunal, Mumbai (NCLT) dated 24th April 2025. On October 13, 2025, the Hon'ble National Company law Tribunal, Mumbai (NCLT) sanctioned the Scheme. The Company received the certified true copy of the order on October 16, 2025. Consequent upon filing of the certified copies of NCLT order by the Company and the Resulting company with the respective Jurisdictional Registrar of Companies on October 17, 2025, the Scheme has become effective from October 17, 2025. The Scheme, Inter alia, provided for demerger, transfer and vesting of the Jewellery Business from the Company into the Resulting Company on a going concern basis and Issuance of three equity share In the Resulting Company for every Ten equity share held in the Company as on the record date i.e. November 5, 2025.
- The above Financial Results are also available on our website www.parshvaenterprises.co.in and stock exchange website www.bseindia.com
- Previous periods / years' figures. have been re-grouped / re-classified, where necessary to make it comparable with the current period.



For and on behalf of Directors
Parshva Enterprises Limited

Prashant Vora

Prashant Vora
Managing Director
DIN: 06574912

Place : Mumbai
Date : 07.11.2025

PARSHVA ENTERPRISES LIMITED

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UNAUDITED STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES

(Figures in Lakhs)

SR No.	Particulars	For the period Ended	For the period ended
		01-04-25	01-04-24
		30-09-25	31-03-25
		(Un-audited)	(Audited)
A	ASSETS		
1	Non-current assets		
	(a) Property, plant and equipment	18.84	20.01
	(b) Capital work in progress		
	(c) Financial Assets		
	(i) Trade Receivables, non-current		
	(ii) Non- Current Investments	0.00	0.00
	(iii) Loans, Non-Current		
	(d) Deferred tax assets (net)	4.32	4.32
	(e) Other non-current assets	6.97	8.41
	(f) Income tax (net)		
	Total Non - Current Assets	30.13	32.74
2	Current assets		
	(a) Inventories	318.99	477.23
	(b) Financial Assets		
	(i) Investments	0.00	0.00
	(ii) Trade receivables, Current	501.90	282.61
	(iii) Cash and cash equivalents	6.75	3.77
	(iv) Bank balances other than (iii) above	4.12	0.22
	(v) Loans, Current	866.70	870.44
	(vi) Other financial assets	0.20	0.00
	(c) Other current assets	20.16	12.09
	Total Current Assets	1718.82	1646.36
	TOTAL ASSETS (1+2)	1748.95	1679.10
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	1018.97	1018.97
	(b) Other Equity	370.88	354.96
	Total Equity	1389.86	1373.94
2	Liabilities		
a	Non-current liabilities		
	(a) Borrowings, non-current	0.00	0.00
	(b) Trade Payables, non-current		
	(c) Provisions, non-current		
	(d) Deferred tax liability (net)		
	(e) Other Non-Current Liabilities		
	Total Non-Current liabilities (a)	0.00	0.00
b	Current Liabilities		
	(a) Borrowings, current	77.54	69.66
	(b) Trade Payables, current	255.55	215.89
	(c) Provisions, current	15.18	9.65
	(d) Current Tax liabilities(net)		
	(e) Other Current Liabilities	10.83	9.96
	Total Current liabilities (b)	359.09	305.16
	Total Liabilities (a+b)	359.09	305.16
	TOTAL EQUITY AND LIABILITIES (1+2)	1748.95	1679.10

Place : Mumbai
Date : 07.11.2025



For and on behalf of Directors
Parshva Enterprises Limited

Prashant Vora

Prashant Vora
Managing Director
DIN: 06574912

PARSHVA ENTERPRISES LIMITED

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UNAUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE PERIOD ENDED SEPTEMBER 30, 2025

(Figures in Lakhs)

SR No.	Particulars	For the period Ended	For the period ended
		01-04-25	01-04-24
		30-09-25	31-03-25
		(Un-audited)	(Audited)
A	Cash Flow from Operating Activities :		
	Net Profit/(Loss) before tax	18.99	26.18
	Adjustments for:-		
	Finance Cost	2.57	10.64
	Depreciation	3.51	15.28
	Profit on Sale of Shares		
	Interest Income/Dividend Income	-0.09	-0.09
	Operating Profit before working capital changes	24.98	52.00
	Increase / (Decrease) in Short Term Borrowings	7.88	2.82
	Increase / (Decrease) in Long Term Borrowings	0.00	-46.27
	Increase / (Decrease) in Trade Payables	39.92	18.18
	Increase / (Decrease) in Other Current Liabilities	1.09	3.61
	Increase / (Decrease) in Short term Provision	5.06	0.00
	(Increase) / Decrease in Inventories	158.24	-201.96
	(Increase) / Decrease in Trade Receivable	-219.29	518.92
	(Increase) / Decrease in Other current assets	-2.26	-6.62
	(Increase) / Decrease in Other Non current assets	0.66	1.87
	(Increase) / Decrease in Short Term Loans & Advances		
	Operating Profit after working capital changes	16.28	342.55
	Less: Income Tax Paid	-4.68	-7.49
	Net Cash from/ (used in) Operating Activities	11.60	335.06
B	Cash Flow from Investing Activities :		
	(Purchase)/ Sale of Fixed Assets	-2.34	-13.03
	Interest Received/Dividend Received	0.09	0.09
	Short Term Loan & Advances (For Fixed Assets)	0.00	-335.61
	Loan to Subsidiary	0.00	7.94
	Net Cash from/ (used in) Investing Activities	-2.25	-340.61
C	Cash Flow from Financing Activities :		
	Finance Cost	-2.57	-10.64
	Net Cash from/ (used in) Financing Activities	-2.57	-10.64
	Net Increase/ (Decrease) in Cash & Cash Equivalents (A+B+C)	6.79	-16.18
	Cash & Cash Equivalents as at the beginning of the year	-53.05	-36.86
	Cash & Cash Equivalents as at the end of the year	-46.26	-53.05
	Components of Cash and Cash Equivalents:		
	Cash and Bank Accounts	10.87	3.99
	Cash Credit Accounts	-57.13	-57.03



For and behalf of the Board of Directors of
Parshva Enterprises Limited

Prashant Vora

Prashant Vora
Managing Director
DIN: 06574912

Place : Mumbai
Date : 07.11.2025

Independent Auditor's Review Report on the Unaudited Quarterly and Half Yearly Standalone financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors
Parshva Enterprises Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Parshva Enterprises Limited ("the Company") for the quarter ended 30th September 2025 and Year to date results for the period 1st April, 2025 to 30th September, 2025 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, amended (the "Listing Relations").
2. 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 Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS - 34), as prescribed under Section 133 of Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report 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 is limited primarily to inquiries of the 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.
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 the aforesaid Indian Accounting Standards 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 ("Listing Regulations"), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M/s Bohara Shah & Co.
Chartered Accountants
ICAI Firm Registration No. 143865W

M. B. Shah

Monik B. Shah
(Partner)
Membership No. 160452
Place: Mumbai
Date: 07th November, 2025
UDIN: 25160452BMMBIJ8737



PARSHVA ENTERPRISES LIMITED

CIN : L51909MH2017PLC297910

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Email: info@parshvaenterprises.co.in Website: www.parshvaenterprises.co.in

STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2025

(Rs. in Lakhs)

SR No.	Particulars	Quarter Ended			Half year Ended		Year Ended
		01-07-2025	01-04-2025	01-07-2024	01-04-2025	01-04-2024	01-04-2024
		30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Income						
1	Revenue from operations	627.79	615.79	613.55	1243.59	1175.30	2477.41
2	Other income	0.09	0.00	0.00	0.09	0.09	0.09
3	Total Income from Operations (net) (1+2)	627.88	615.80	613.55	1243.68	1175.39	2477.50
4	Expenses						
	(a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Purchases of Stock-in-Trade	526.65	500.64	691.30	1027.30	1253.42	2565.40
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade (opening-Closing)	74.70	83.54	-101.13	158.24	-134.22	-201.96
	(D) Employee benefits expense	7.74	7.43	6.12	15.17	12.19	27.27
	(E) Finance cost	1.26	1.31	2.72	2.57	5.61	10.61
	(F) Depreciation and amortization expense	1.79	1.72	3.15	3.51	6.30	15.28
	(g) Other expenses	5.97	10.97	5.14	16.94	15.19	28.09
	Total expenses	618.12	605.61	607.29	1223.73	1158.48	2444.69
5	Profit/(Loss) from operations before exceptional items and tax (3-4)	9.76	10.19	6.27	19.95	16.91	32.81
6	Exceptional items	0.00	0.00	0.00	0.00	4.00	4.28
7	Profit/(Loss) before tax (5+ 6)	9.76	10.19	6.27	19.95	12.91	28.53
8	Tax expense:						
	(a) Current	2.57	2.49	1.50	5.06	3.20	9.40
	(b) Deferred	0.00	0.00	0.00	0.00	0.00	-1.91
	Total Tax	2.57	2.49	1.50	5.06	3.20	7.49
9	Net Profit/(Loss) after tax (7-8)	7.19	7.69	4.77	14.89	9.71	21.05
10	Other Comprehensive Income						
(A)	i) Item that will not be reclassified to Profit & Loss	0.00	0.00	0.00	0.00	0.00	0.00
	ii) Income tax relating to item that will not be reclassified to Profit & Loss	0.00	0.00	0.00	0.00	0.00	0.00
(B)	i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	Total Other Comprehensive Income for the period / Year (Comprising profit and other comprehensive Income for the period)	0.00	0.00	0.00	0.00	0.00	0.00
11	Total Comprehensive Income (9+10)	7.19	7.69	4.77	14.89	9.71	21.05
	Earnings Per Share (not annualised)						
12	Paid up Equity share Capital (Face Value of Rs. 10/- each)	1018.97	1018.97	1018.97	1018.97	1018.97	1018.97
13	Earnings per share (of Rs.10/- each) (not annualised)						
	(a) Basic	0.07	0.08	0.05	0.15	0.10	0.21
	(b) Diluted	0.07	0.08	0.05	0.15	0.10	0.21

Notes :

- The above Standalone Un-audited Financial Results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 7th November, 2025. The statutory Auditors of the Company have carried out limited review of the above Standalone Un-audited Financial Results for the Quarter and Half year ended 30th September, 2025 pursuant to regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The Above Financial Results have been prepared in accordance with the applicable Indian Accounting Standards as prescribed under section 133 of the Companies Act, 2013 read with rule 3 or the Companies (Indian Accounting Standards) Rules, 2015 as amended and other recognized accounting practices and policies to the extent applicable.
- The Holding Company (Parshva Enterprises Ltd) has Incorporated a Wholly Owned Subsidiaries (WOS) Parshva Multitrade Limited and on 10th November, 2023 and Simandhar Impex Limited on 15th December 2023, to explore business opportunities in the Real Estate and Jewellery Market.
- In the Meeting of Board of Directors held on 14th May, 2024 the Board had approved the Scheme of Arrangement and the De-merger of 'Jewelry Business' of the Company into Simandhar Impex Ltd (100% Subsidiary of the Company) on going concern basis. The company has received Observation Letter from BSE Limited vide letter no. DCS/AMALI/TS/R37/3512/2024-25 dated 5th February, 2025 and the Company had received No objection certificate and Consent from Creditors for dispensation of the their meeting and received approval from Shareholders at the meeting of the Company held on 20th June, 2025 conducted as per the order received from Hon'ble National Company Law Tribunal, Mumbai (NCLT) dated 24th April 2025. On October 13, 2025, the Hon'ble National Company Law Tribunal, Mumbai (NCLT) sanctioned the Scheme. The Company received the certified true copy of the order on October 16, 2025. Consequent upon filing of the certified copies of NCLT order by the Company and the Resulting company with the respective Jurisdictional Registrar of Companies on October 17, 2025, the Scheme has become effective from October 17, 2025. The Scheme, Inter alia, provided for demerger, transfer and vesting of the Jewelry Business from the Company into the Resulting Company on a going concern basis and Issuance of three equity share in the Resulting Company for every Ten equity share held in the Company as on the record date i.e. November 5, 2025.
- The above Financial Results are also available on our website www.parshvaenterprises.co.in and stock exchange website www.bseindia.com
- Previous periods / years' figures, have been re-grouped / re-classified, where necessary to make it comparable with the current period.



For and on behalf of Directors
Parshva Enterprises Limited

Prashant Vora

Prashant Vora
Managing Director
DIN: 06574912

Place : Mumbai
Date : 07.11.2025

PARSHVA ENTERPRISES LIMITED

CIN : L51909MH2017PLC297910

Registered Office: HO. NO. 219, VILL BRAHMANGAON, TAL WADA, DIST. PALGHAR, Wada,Thane, Vada, Maharashtra - 421303

Corporate Office: 811 A Wing, Jaswanti Allied Business Cen Ramchandra Lane Extn., Malad West Mumbai City - 400064

Email: info@parshvaenterprises.co.in Website: www.parshvaenterprises.co.in Tel: +91 7021966224

UNAUDITED STATEMENT OF STANDALONE ASSETS AND LIABILITIES

(Figures in Lakhs)

SR No.	Particulars	For the period Ended	
		01-04-25	01-04-24
		30-09-25	31-03-25
		(Un-audited)	(Audited)
A	ASSETS		
1	Non-current assets		
	(a) Property, plant and equipment	18.84	20.01
	(b) Capital work in progress		
	(c) Financial Assets		
	(i) Trade Receivables, non-current		
	(ii) Non- Current Investments	0.00	0.00
	(iii) Loans, Non-Current	0.00	0.00
	(d) Deferred tax assets (net)	4.32	4.32
	(e) Other non-current financial assets	0.00	2.48
	(f) Income tax (net)		
	Total Non - Current Assets	23.16	26.82
2	Current assets		
	(a) Inventories	318.99	477.23
	(b) Financial Assets		
	(i) Investments	0.00	-
	(ii) Trade receivables, Current	501.90	282.61
	(iii) Cash and cash equivalents	6.75	3.77
	(iv) Bank balances other than (iii) above	3.99	0.14
	(v) Loans, Current	866.70	870.24
	(vi) Other financial assets	0.00	-
	(c) Other current assets	20.16	12.10
	Total Current Assets	1718.49	1646.08
	TOTAL ASSETS (1+2)	1741.65	1672.90
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	1018.97	1018.97
	(b) Other Equity	372.20	357.32
	Total Equity	1391.18	1376.29
2	Liabilities		
a	Non-current liabilities		
	(a) Borrowings, non-current	0.00	0.00
	(b) Trade Payables, non-current		
	(c) Provisions, non-current		
	(d) Deferred tax liability (net)		
	(e) Other Non-Current Liabilities		
	Total Non-Current liabilities (a)	0.00	0.00
b	Current Liabilities		
	(a) Borrowings, current	68.92	61.4
	(b) Trade Payables, current	255.55	215.62
	(c) Provisions, current	15.18	9.65
	(d) Current Tax liabilities(net)		
	(e) Other Current Liabilities	10.83	9.94
	Total Current liabilities (b)	350.47	296.61
	Total Liabilities (a+b)	350.47	296.61
	TOTAL EQUITY AND LIABILITIES (1+2)	1741.65	1672.90

Place : Mumbai
Date : 07.11.2025



For and on behalf of Directors
Parshva Enterprises Limited

Prashant Vora

Prashant Vora
Managing Director
DIN: 06574912

PARSHVA ENTERPRISES LIMITED

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UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED SEPTEMBER 30, 2025

(Figures in Lakhs)

SR No.	Particulars	For the period Ended	For the period ended
		01-04-25	01-04-24
		30-09-25	31-03-25
		(Un-audited)	(Audited)
A	Cash Flow from Operating Activities :		
	Net Profit/(Loss) before tax	19.95	28.53
	Adjustments for:-		
	Finance Cost	2.57	10.61
	Depreciation	3.51	15.28
	Profit on Sale of Shares		
	Interest Income/Dividend Income	-0.09	-0.09
	Operating Profit before working capital changes	25.94	54.33
	Increase / (Decrease) in Short Term Borrowings	7.52	2.55
	Increase / (Decrease) in Long Term Borrowings	0.00	-46.27
	Increase / (Decrease) in Trade Payables	39.92	17.91
	Increase / (Decrease) in Other Current Liabilities	1.09	2.64
	Increase / (Decrease) in Short term Provision	5.06	0
	(Increase) / Decrease in Inventories	158.24	-201.96
	(Increase) / Decrease in Trade Receivable	-219.29	518.92
	(Increase) / Decrease in Other current assets	-2.26	-5.62
	(Increase) / Decrease in Other Non current assets	0.00	0.07
	Operating Profit after working capital changes	16.23	342.56
B	Less: Income Tax Paid	-4.68	-7.49
	Net Cash from/ (used in) Operating Activities	11.55	335.08
	Cash Flow from Investing Activities :		
	(Purchase)/ Sale of Fixed Assets	-2.34	-13.03
	Interest Received/Dividend Received	0.09	0.09
	Short Term Loan & Advances (For Fixed Assets)	0.00	-335.61
C	Loan to Subsidiary	0.00	7.94
	Net Cash from/ (used in) Investing Activities	-2.25	-340.61
	Cash Flow from Financing Activities :		
	Finance Cost	-2.57	-10.61
	Profit on Sale of Shares	0	-
	Adjustments in retained earnings		
	Net Cash from/ (used in) Financing Activities	-2.57	-10.61
	Net Increase/ (Decrease) in Cash & Cash Equivalents (A+B+C)	6.73	-16.14
	Cash & Cash Equivalents as at the beginning of the year	-53.12	-36.98
	Cash & Cash Equivalents as at the end of the year	-46.39	-53.12
	Components of Cash and Cash Equivalents:		
	Cash and Bank Accounts	10.74	3.91
	Cash Credit Accounts	-57.13	-57.03



For and behalf of the Board of Directors of
Parshva Enterprises Limited

Prashant Vora

Prashant Vora
Managing Director
DIN: 06574912

Place : Mumbai
Date : 07.11.2025