

Date: 13.11.2025

Scrip Code:542694

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

Sub: Apportionment of Cost of Acquisition of Equity Shares consequent upon Demerger.

Ref : Scheme of Arrangement between Parshva Enterprises Limited ("Demerged Company") and its shareholders and Simandhar Impex Limited ("Resulting Company") and its shareholders and creditors ("Scheme").

Dear Sir

Please find attached communication for the attention of the shareholders of Parshva Enterprises Limited for apportionment of Cost of Acquisition of Equity Shares of Parshva Enterprises Limited and Simandhar Impex Limited pursuant to the Scheme.

You are requested to take the above information on record.

Thanking you,

Yours faithfully

For **Parshva Enterprises Limited**

Prashant Vora
Managing Director
DIN: 06574912

Encl: As above.

PARSHVA
ENTERPRISES

FOR ATTENTION OF SHAREHOLDERS OF PARSHVA ENTERPRISES LIMITED

1. The Hon'ble National Company Law Tribunal, Mumbai Bench, vide its order dated 13th October, 2025, sanctioned the Scheme of Arrangement between Parshva Enterprises Limited ("PEL/ Demerged Company") and its shareholders and creditors & Simandhar Impex Limited ("SIL / Resulting Company") and its shareholders and creditors ("Scheme") providing, inter-alia, for demerger, transfer and vesting of the Jewellery Business (Demerged Undertaking as defined in the Scheme) from the Company into Simandhar Impex Limited on a going concern basis and issue of equity shares by Simandhar Impex Limited to the shareholders of the Company, in consideration thereof, in accordance with the provisions of Section 2(19AA) of the Income Tax Act, 1961.
2. The Scheme has fulfilled the provisions of section 2(19AA) of the Income Tax Act, 1961 and hence, the demerger is in compliance with the provisions of the Act and accordingly the transaction is not considered as transfer and hence is not taxable in the hands of the shareholders.
3. In accordance with provisions of the Scheme, SIL issued and allotted 3 (Three) fully paid-up equity share of SIL having face value of Rs 10 (Rupees Ten) each for every 10 (Ten) fully paid-up equity share of Rs 10 (Rupees Ten) each of the Company to the shareholders of the Company whose names are recorded in the register of members and / or records of the depository as on the Record Date (i.e., Wednesday, 5th November, 2025).
4. For determining the post demerger cost of acquisition of equity shares of the Company and SIL, you are advised to apportion your pre demerger cost of acquisition of equity shares in the Company in the following manner:

Sr. No.	Name of Company	% of cost of acquisition of Equity Shares of the Company
1	Parshva Enterprises Limited (PEL)	76.48%
2	Simandhar Impex Limited (SIL)	23.52%

This communication is for the benefit of the shareholders and the Company takes no express or implied liability in relation to this guidance