



CIN: L15421MP2011PLC027287

GSTIN: 23AAGCP3350D1ZW

PSPL Parvati Sweetners And Power Limited

Registered Office: H.No. A/6, Second Floor, J.K. Town, Banjari, Kolar Road, Bhopal, Huzur, Madhya Pradesh, India, 462042, Tel. Ph. – 0755-4009254 Email: info@parvatisweetners.com, Website: www.parvatisweetners.co.in,

PSPL/SE/PC/2025-26

14th November, 2025

Online filing at www.listing.bseindia.com

To,
The General Manager
DCS-CRD
BSE Ltd.
Rotunda Building
P.J. Tower, Dalal Street, Fort
Mumbai – 400001

Scrip Code: 541347

Symbol: PARVATI

ISIN: INE295Z01015

Sub: Submission of the Standalone Unaudited Financial Results & Limited Review Report for the Quarter and Half Year ended 30th September, 2025 under Regulation 33 of the SEBI (LODR) Regulations, 2015.

Dear Sir/Madam,

This is in continuation of our letter no. PSPL/SE/PC/2025-26, dated 07th November, 2025 regarding intimation of Board Meeting for consideration and approval of Standalone Unaudited Financial Results & Limited Review Report thereon, for the Quarter and half year ended on 30th September, 2025.

Pursuant to Regulation 30 of the SEBI (LODR) Regulations, 2015, we would like to inform you that 03/2025-26 meeting of the Board of Directors was held on Friday, the 14th November, 2025 at 03.30 P.M. and concluded at 08:00 P.M. at the Registered Office of the Company and the outcome of the said Board Meeting is as follows:

1. Approval of Standalone Unaudited Financial Results of the company for quarter and half year ended 30th September 2025 along with the Limited Review Report by the statutory Auditors of the company for the period;
2. Approval of standalone Unaudited Statement of Assets and Liabilities for the half year ended 30th September 2025, and
3. Approval of standalone Unaudited Statement of Cash Flow for the half Year ended on 30th September, 2025.

In PDF Format, which was considered and approved by the Audit Committee and Board of Directors at their 03/2025-26 meeting held on Friday, 14th November, 2025 at 3:30 P.M. and concluded at 8:00 P.M.

The Financial Results/Statements will be published in widely circulated Hindi (vernacular) and English Newspaper in the prescribed format for that purpose.

We are also in process of filing the aforesaid financial results in XBRL format within the stipulated time and same shall also be hosted on the website of Company www.parvatisweetners.co.in



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You are requested to please take on record the aforesaid Standalone Unaudited Financial Results & Limited Review Report for your reference and record.

Thanking You,
Yours Faithfully,
For, Parvati Sweetners and Power Limited

POONAM CHOUKSEY
MANAGING DIRECTOR
DIN: 02110270
Encl.: a/a

Director/Authorised Signatory



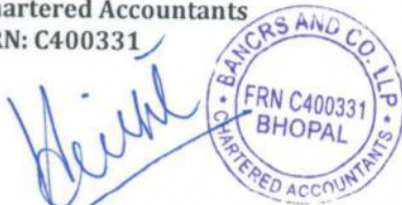


Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results of Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Parvati Sweetners & Power Ltd.

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of Parvati Sweetners & Power Ltd. ('the Company') for the quarter ended 30th Sept 2025, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. The 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'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. 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 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. 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 the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we could 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 Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements 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.

For BANCERS & Co. LLP
Chartered Accountants
FRN: C400331



CA. Vivek Ratnakarprasad Tripathi
Partner
M.No.111137
UDIN: 25111137BPTZWA2542

Place: Bhopal
Date: 14/11/2025

Parvati Sweetners and Power Limited

Regd. off.: H.No. A/6, Second Floor, J.K. Town, Banjari, Kolar Road, Bhopal, Huzur, Madhya Pradesh, India, 462042

CIN : L15421MP2011PLC027287

Statement of Un-Audited Financial Results for the Quarter and Half Year ended as on 30th September, 2025

Particulars	Quarter Ended			Six Month Ended		Year Ended
	3 Months ended	Preceding 3 Months ended	Corresponding 3 Months ended	Year to date figures for Six months ended	Year to date figures for Six months ended	Current Year ended
	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31-03-2025
	Unaudited	Unaudited	Un Audited	Un Audited	Un Audited	Audited
1. Revenue from operations	15.84	270.56	915.07	286.40	3828.72	5356.95
2. Other income	7.85	8.05	5.56	15.90	5.77	17.42
3. Total Revenue (1 + 2)	23.69	278.61	920.63	302.29	3834.49	5374.37
4. Expenses						
Cost of consumables	57.54	270.61	148.63	328.15	278.48	1373.07
Purchase Stock in Trade	0.00	0.00	0.30	0.00	94.00	94.00
Changes in inventories of finished goods and work-in-progress	23.41	144.04	495.83	167.45	2902.15	2501.61
Employee benefits expense	57.18	39.74	30.55	96.92	66.24	282.91
Finance costs	60.32	55.89	68.06	116.21	154.41	290.70
Depreciation and amortisation expense	108.84	108.59	110.74	217.43	225.70	432.24
Other expenses	59.94	35.65	75.66	95.59	129.01	395.50
Total Expenses	367.23	654.52	929.77	1021.74	3849.99	5370.03
5. Profit before exceptional item and tax (3 - 4)	-343.54	-375.91	-9.14	-719.44	-15.50	4.34
6. Exceptional Item	0.00	0.00	0.00	0.00	0.00	0.00
7. Profit before tax (6-5)	-343.54	-375.91	-9.14	-719.44	-15.50	4.34
8. Tax Expense						
(1) Current Tax	0.00	0.00	0.00	0.00	0.00	0.00
(2) Deferred Tax	-10.35	-25.65	-14.64	-36.00	-23.67	-54.14
9. Profit for the period (7-8)	-333.18	-350.26	5.50	-683.43	8.17	58.48
10. Other comprehensive income						
A. Items that will not be reclassified to profit or loss						
-Remeasurement of net defined benefit obligation (net of taxes)	0.00	0.00	0.00	0.00	0.00	0.00
Total comprehensive income	-333.18	-350.26	5.50	-683.43	8.17	58.48
11. Paid-up equity share capital (Face value per share of Re 5/- each)	7457.19	7457.19	7457.19	7457.19	7457.19	7457.19
12. Other Equity	-	-	-	-	-	2728.54
13. Earnings per equity share (not annualised for quarter)						
(1). Basic	-0.22	-0.23	0.00	-0.46	0.01	0.04
(2). Diluted	-0.22	-0.23	0.00	-0.46	0.01	0.04

Notes:

- The statement of un-audited financial results for the quarter and Half Year ended 30th September, 2025 has been reviewed by the audit committee and approved by the board of directors at their respective meeting held on 14th November 2025.
- During the period ended March 2025, the Company increased seed production as part of its business strategy. The benefits from this increased production are expected to materialize over the next two years. Accordingly, the Company has deferred an expense of INR 290.29 lakhs incurred for procurement of saplings. This deferred expense will be amortized over two years in alignment with the anticipated benefits from the saplings.
- Figures of the previous periods have been regrouped and reclassified where ever necessary and feasible, in order to make them comparable.
- The company is engaged in only one segment viz manufacturing of sugar, as such there is no separate reportable segment as per the Ind AS 108 Operating Segment.


 Place: Bhopal
Date : 14-11-2025

Parvati Sweetners and Power Ltd.

Director/Authorised Signatory

 For & on behalf of the Board of Directors
Parvati Sweetners and Power Limited

 POONAM CHOUKSEY
Managing Director
DIN: 02110270


Particulars	As at 30th Sep, 2025	As at 31st Mar, 2025
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	2,866.39	3,079.75
(b) Right of Use-Asset	817.05	820.51
(c) Capital work-in-progress	772.01	725.29
(d) Financial assets		
(i) Non current investments		-
(ii) Loans	2,014.90	2,014.90
(ii) Other financial assets		-
(e) Other non-current assets	45.77	49.81
Total non-current assets	6,516.12	6,690.26
Current assets		
(a) Inventories	4,950.56	5,118.02
(b) Financial assets		
(i) Current investments		-
(ii) Trade receivables	39.55	40.13
(iii) Cash and cash equivalents	465.65	430.54
(iv) Bank Balance other than (iii) above	3.43	3.43
(iv) Loans	768.01	854.89
(vi) Other financial assets	0.02	0.02
(c) Other current assets	829.99	873.88
Total current assets	7,057.21	7,320.91
Total assets	13,573.33	14,011.17
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	7,457.19	7,457.19
(b) Other equity	2,045.09	2,728.54
Total equity	9,502.28	10,185.73
Liabilities		
Non-current liabilities		
(a) Financial liabilities		
(i) Long term borrowings	1,312.61	1,659.21
(i) Lease Liability	139.70	145.87
(ii) Other Financial liabilities	767.60	606.38
(b) Deferred tax liabilities (net)	458.95	494.95
Total non-current liabilities	2,678.86	2,906.41
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	1,183.86	630.01
(ii) Trade payables	-	0.46
(iii) Other financial liabilities	173.33	201.68
(iv) Lease Liability	12.21	12.21
(b) Other current liabilities	21.24	67.47
(c) Provisions	1.55	7.20
(d) Current tax liabilities (net)	-	-
Total current liabilities	1,392.19	919.03
Total liabilities	4,071.05	3,825.44
Total equity and liabilities	13,573.33	14,011.17



Parvati Sweetners and Power Ltd.


Director/Authorised Signatory



PARVATI SWEETNERS AND POWER LIMITED

CIN : L15421MP2011PLC027287

CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER 2025

(Rs. in Lakhs)

Particulars	As at 30th Sep, 2025	As at 31st Mar, 2025
Cash Flow from Operating Activities		
Profit before tax and extraordinary items	-719.46	4.34
Adjusted for :		
Depreciation / amortization expense	217.43	432.24
Interest Income	-15.90	-17.42
Finance Cost	116.21	290.70
Profit on sale of Investment	-	-
Operating profit before working capital changes	-401.72	709.86
Adjusted for :		
Trade and other receivables	130.89	-150.77
Inventories	167.45	2,501.61
Trade and other payables	-80.69	-597.13
Cash Generated from Operations	-184.07	2,463.57
Taxes Paid (Net)		
Net Cash Generated from / (Used in) Operating Activities	-184.07	2,463.57
Cash Flow from Investing Activities		
Purchase of Property, plant & equipments	-0.14	403.83
Capital work in progress, Capital Advances	-46.72	-27.10
Proceeds from Investment	-	-
Profit on Sale of Investment	-	-
Interest Received	15.90	17.42
Investment in bank deposits (original maturity more than 3 months)	-	-0.23
Non Current Investment	4.05	-0.86
Net Cash (Used in) / Generated from Investing Activities	-26.91	393.06
Cash Flow from Financing Activities		
Proceeds from Short Term Borrowings	-	-
Proceeds from Long Term Borrowings	-	1,385.00
Repayment of Long Term Borrowings	-352.77	91.45
Repayment of Short Term Borrowings	553.85	-3,400.32
Financials Liability	161.22	-340.19
Finance costs	-116.21	-290.70
Net Cash (Used in) Financing Activities	246.09	-2,554.76
Net Increase / (Decrease) in Cash & Cash Equivalents (A+B+C)	35.11	301.87
Cash & Cash Equivalents at Beginning of the Year	430.54	128.67
Cash & Cash Equivalents at End of the Year	465.65	430.54
Increase / (Decrease) in Cash & Cash Equivalents	35.11	301.87
Cash & Cash Equivalents comprises		
Cash on hand	20.74	11.58
Balances with banks	444.91	418.96



Parvati Sweetners and Power Ltd.

(Signature)

Director/Authorised Signatory

