



Parle Industries Limited

(Formerly known as Parle Software Ltd.) CIN:L21000MH1983PLC029128

Regd. Office: C/406, Crystal Plaza, New Link Road, Andheri (W), Mumbai : 400 053.
Tel.: 022 40132875 Website: www.parleindustries.com, Email: info@parleindustries.com

To,

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai- 400001.

Scrip code- 532911

Subject: Outcome of Board Meeting - Audited Financial Results of the company for the year ended

31st March, 2024.

Dear Sir/Madam,

In compliance with Regulation 30 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform that the Board of Directors of the Company at their meeting held on Monday, 27th May, 2024 has, inter alia, considered and approved the following items of agenda:

1. Approved the Standalone Audited Balance Sheet as at 31st March, 2024, Statement of Profit and Loss and Cash Flow for the financial year ended on that date together with all the notes annexed thereto and the Audited Financial Results along with the Auditor Report for the quarter and the year ended 31st March, 2024 prepared in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, is attached herewith.
2. The appointment of M/s. Nishant Bajaj & Associates as Secretarial Auditor of the company for the financial year 2023-2024 and 2024-2025. *(Annexure I)*

Pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. We do hereby confirm that the Statutory auditors of the Company, M/s. Ajmera & Ajmera, Chartered Accountants have expressed unmodified opinion(s) in its audit report pertaining to the audited financial results for the quarter and year ended 31st March, 2024.

The audited financial results for the quarter and year ended along with Limited Review Report will be made available on the Company's website.

The meeting commenced at 05:00 p.m. and concluded at 7:35 p.m

FOR PARLE INDUSTRIES LIMITED



Deepika Tater

Company secretary & Compliance Officer

Date: 27th May, 2024

Place: Mumbai



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To,

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai- 400001

Scrip code- 532911

Subject: Declaration under Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 and SEBI Circular No. CR/CFD/CMD/56/2016 dated May 27, 2016.

Declaration

In compliance with the provisions of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 and SEBI Circular No. CR/CFD/CMD/56/2016 dated May 27, 2016, the Company hereby declares that M/s Ajmera & Ajmera, Chartered Accountants, (Firm Registration Number: 018796C), the Statutory Auditors of the Company have issued Audit Report with unmodified opinion on Audited Financial Result of the Company for the financial year ended 31st March, 2024.

Kindly take the same on record.

Thanking you

FOR PARLE INDUSTRIES LIMITED



Deepika Tater

Company secretary & Compliance Officer

Date: 27th May, 2024

Place: Mumbai



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ANNEXURE –A

Disclosure of information is pursuant to under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, read with SEBI Circular No. CIR/CFD/CMD/4/2015 date 09th September, 2015

Sr. No	Particulars	M/s. Nishant Bajaj & Associates
1.	Reasons for change viz. appointment	Appointment: to comply with the Companies Act, 2013 and the requirements under the SEBI (LODR) Regulations, 2015
2.	Date of appointment/cessation and terms of appointment	Appointment of M/s. Nishant Bajaj & Associates, Practising Company Secretaries as the Secretarial Auditor of the Company for the FY 2023-24 & 2024-25
3.	Brief Profile (in case of appointment)	<p>Name of Auditor Firm: M/s. Nishant Bajaj & Associates, Peer-reviewed Practising Company Secretary Firm (Membership No: 12990, COP: 21538)</p> <p>Office Address: 208, Corporate Avenue, Next to Udyog Bhavan, Sonawala Lane, Near Goregaon Station, Goregaon East, Mumbai 400063</p> <p>Experience: The founder of the firm Mr. Nishant Bajaj possesses more than 14 years of experience.</p> <p>Nishant Bajaj & Associates have a client base spread across the country. The firm has in-depth experience in various areas of practice, including corporate laws, IPO, FPO, Listing, Listing Compliances, Secretarial Management guidance & Audit, Due Diligence, Merger- Demerger, and FEMA, RBI.</p>
4.	Disclosure of relationships between Directors (in case of appointment of a Director)	Not Applicable





Independent Auditor's Report on Standalone Financials 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
Parle Industries Limited

Report on Audit of the Standalone Financial Results.

Opinion

We have audited the accompanying standalone financial statements of Parle Industries Limited ("the Company") for the year ended 31st March 2024, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (listing obligations and Disclosure Requirements) Regulations 2015 (as amended) ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements.

- i. Are presented in accordance with the requirement of regulation 33 of the Listing regulations and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ('IND AS') specified under section 133 of the Companies Act'2013 ('the Act') read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles and generally accepted in India of the standalone net profit after tax and other Comprehensive Income and other financial information for the year ended March 31,2024.

Basis for opinion

We have conducted our audit of the standalone financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financials results under the provisions of the Companies Act'2013 and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.





Ajmera & Ajmera

Chartered Accountants

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

Responsibilities of Management and those charged with Governance for the Statement.

The Statement has been prepared on the basis of the Standalone annual financials Statements and has been approved by the board of Directors. The Company's Board of Directors is responsible for the preparation of financial results that give the true and fair view of the net profit and other comprehensive income and other financial information of the company in accordance with IND AS specified under section 133 of the Companies Act 2013 read with Companies (Indian Accounting Standards Rules) ,2015 and other accounting principles generally accepted in India and in compliance with Regulation 33. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, Under section 143(3)(i) of the Act, we are also responsible for expressing an opinion on whether the company has in place adequate internal financial control with reference to financials statements and operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Board of Directors.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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

Other Matters

1. Financial Results for the quarter ended 30th June, 2023 and prior periods were reviewed/ audited by the previous statutory auditor. We have relied upon Limited Review Reports/ Audit Reports of the preceding Auditor for all such previous periods.
2. The annual financial results dealt with by this report have been prepared for the express purpose of filing with stock exchanges. These results are based on and should be read with the audited financial statements of the Company for the year ended March 31, 2024 on which we have issued an unmodified audit opinion vide our report dated 27th May 2024. We have done the limited review for second and third quarter for the financial year 2023-24.
3. The statement includes the results for the quarter ended March 31, 2024 being the balancing figure between audited figures in respect of the full financial year and the year to date figures up to the third quarter of the current financial year which were subjected to limited review.

Place: Mumbai

Date: 27th May, 2024

**For Ajmera & Ajmera
Chartered Accountants**

F.R.No.018796C



Omprakash
**Omprakash Ajmera
Partner**

(Membership No. 157420)

UDIN: 24157420BKBZYM5549

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PARLE INDUSTRIES LIMITED

CIN No. 121000MH1980PLC02912#

Regd(O) : Unit No. C/406, 4th Floor, Crystal Plaza Premises Co-op Soc Ltd., Plot Nos. B-4 & B-5,

New Link Road, Andheri (W), Mumbai: 400053 IN

Email: info@parleindustries.com, Website: www.parleindustries.com

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED ON MARCH 31, 2024

(Rs. in Lacs except EPS)

Particulars	Quarter ended			Year Ended	
	31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
	Audited	Unaudited	Audited	Audited	Audited
I. Income					
Revenue from Operations	-	-	10.50	-	10.50
Other Income	16.46	16.16	24.88	46.11	69.61
Total Income	16.46	16.16	35.38	46.11	80.11
II. Expenses					
Cost of Materials Consumed	17.55	-	-	17.55	-
Purchase of stock in trade	-	-	-	-	-
Changes in Inventories of Finished Goods, Work-in- Progress and Stock-in-Trade	(17.55)	-	14.64	(17.55)	14.64
Employee Benefits Expense	1.00	1.06	1.32	3.50	6.88
Finance costs	1.55	-	-	1.55	-
Depreciation, Amortisation and Depletion Expenses	4.34	0.04	0.10	4.46	0.38
Other Expenses	4.36	8.61	7.54	32.18	42.13
Total Expenses	11.25	9.71	23.59	41.69	64.02
III. Profit / (Loss) before exceptional items and tax	5.21	6.44	11.79	4.43	16.09
IV. Exceptional item	-	-	4.35	-	4.35
V. Profit before Tax	5.21	6.44	7.45	4.43	11.75
VI. Tax Expense	0.72	-	6.72	1.53	7.84
- Current Tax	0.69	-	1.93	0.69	3.05
- Short / (Excess) provision of Previous Year	-	-	-	-	-
- Deferred Tax	0.03	-	4.79	0.84	4.79
VII. Profit for the Period	4.49	6.44	0.73	2.90	3.91
Other comprehensive income (after tax)	-	-	-	-	-
Total Comprehensive Income for the Period	4.49	6.44	0.73	2.90	3.91
Paid up Equity Share Capital (Face Value Rs. 10/- Each)	1,400	1,400	1,400	1,400	1,400
Other Equity	-	-	-	640.379	636.501
Earnings per Equity Share (Face Value Rs. 10) (Not annualised)					
(a) Basic	0.03	0.05	0.01	0.02	0.03
(b) Diluted	0.03	0.05	0.01	0.02	0.03

Notes

- The Audited financial results for the 4th quarter & year ended 31st March, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 27th May, 2024. The Statutory Auditors have expressed an unmodified audit opinion. The Financial Results are prepared in accordance with Companies (Indian Accounting Standard) Rule, 2015 as prescribed under Section 133 of the Companies Act, 2013.
- The figures of the last quarter are the balancing figures between audited figures in respect of full financial year and unaudited published year to date figures upto the third quarter of the respective financial year.
- The Board of Directors of the Company have not recommended dividend for the financial year 2023-24.
- During the year in order to comply with IND AS compliance right to use assets was created and accordingly effect was given in books of accounts
- The Company operates only in one segment ie. Infrastructure and Real Estate and all other allied activities revolving around the same. As such there is no other separate reportable segment as defined by IND AS 108- "Operating Segments."
- The Figures have been regrouped and/or reclassified wherever necessary.



By Order of the Board of Directors
For Parle Industries Limited

Rakesh Kumar Mishra
(Rakesh Kumar Mishra)
Chairman & Executive Director
DIN:06919510

Date: 27.05.2024
Place: Mumbai

PARLE INDUSTRIES LIMITED
CIN No. L21000MH1983PLC029128

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STATEMENT OF ASSETS AND LIABILITIES

(Rs. in Lacs)

Particulars	As at 31st March 2024	As at 31st March 2023
ASSETS		
1 Non-current assets		
a Property, Plant and Equipment	6.67	0.22
b Deferred Tax Assets (net)	12.26	13.10
c Other Non-current assets	0.92	1.00
Total Non-current assets	19.85	14.32
2 Current assets		
a Inventories	1,740.95	1,723.40
b Financial Assets	-	-
i Trade receivables	19.09	22.03
ii Cash and cash equivalents	-	-
iii Loans	-	-
iv Others	397.41	357.26
c Other current assets	2,157.44	2,102.69
Total Current assets	2,177.30	2,117.01
Total Assets		
EQUITY AND LIABILITIES		
1 Equity		
a Equity Share capital	1,400.00	1,400.00
b Other Equity	640.38	636.50
Total Equity	2,040.38	2,036.50
2 LIABILITIES		
a Non-current liabilities		
i Financial Liabilities		
a. Borrowings	103.02	-
b. Trade Payables	18.59	4.43
ii Other Non-current liabilities	4.52	65.92
Total Non-Current Liabilities	126.13	70.35
b Current liabilities		
i Financial Liabilities		
a. Borrowings	4.83	-
b. Trade payables	-	-
c. Other financial liabilities	5.27	6.15
ii Other current liabilities	-	0.95
iii Provisions	0.69	3.05
iv Current Tax Liabilities (Net)	10.79	10.15
Total Current Liabilities	136.92	80.50
Total Liabilities	2,177.30	2,117.01
TOTAL EQUITY AND LIABILITIES		

For Parle Industries Limited
(CIN : L21000MH1983PLC029128)



(Rakesh Kumar Mishra)
Chairman & Executive Director
DIN: 06919510

Date : 27-05-2024
Place : Mumbai

Parle Industries Limited

Statement of Cash Flow for the year ended 31 March 2024

Particulars	Note No	As at 31 March 2024	As at 31 March 2023
Cash flows from Operating Activities			
Net Profit before Tax		4.43	11.75
Adjusted For :			-
Depreciation and Amortization		4.46	0.38
Finance cost -ROU		1.55	
Finance Income- Lease liability		(0.07)	
Gst Expenses		0.18	
Write off		(0.37)	
Interest Income		(39.54)	-
Operating profit / (Loss) before working capital changes		(29.36)	12.12
Changes in Working Capital:			-
(Increase)/Decrease in Trade Receivables		-	297.88
(Increase)/Decrease in Inventories		(17.55)	14.64
(Increase)/Decrease in Other Non-Current Assets		0.08	-
(Increase)/Decrease in Loans		-	100.00
(Increase)/Decrease in Other Current Assets		(40.15)	37.19
Increase/(Decrease) in Non-Current Borrowings		103.02	(31.45)
Increase/(Decrease) in Other Current Financial Liabilities		-	(278.05)
Increase/(Decrease) in Trade Payables		14.16	3.99
Increase/(Decrease) in Current Borrowings		4.83	(1.66)
Increase/(Decrease) in Other current liabilities		(0.88)	(148.62)
Increase/(Decrease) in Current Tax liabilities		(2.36)	
Increase/(Decrease) in Other Non Current Liabilities		(61.40)	
Increase/(Decrease) in Short term Provision		(0.95)	0.95
Cash Generated from /(used in) Operation		(1.21)	(5.13)
Tax paid (net of refunds)		(2.08)	-
Net cash flow from operating activities	A	(32.65)	6.99
Cash flows from Investing Activities			
Purchase of Fixed asset		10.90	-
Rent paid		4.60	
Other Equity Opening Diff.			3.77
Net cash flow from / (used in) investing activities	B	15.50	3.77
Cash flows from Financing Activities			
Interest paid		(3.75)	
Received Long term Borrowings		100.00	
Repayment of short-term borrowings		(82.04)	
Net cash flow from / (used in) Financing activities	(C)	14.20	-
Net increase / (decrease) in Cash and Cash Equival	(A+B+C)	(2.94)	10.76
Cash and cash equivalents as at the beginning of the year		22.03	11.27
Cash and cash equivalents as at end of the year		19.09	22.03

Note :

- The above cash flow statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard (IND AS-7) - Statement of Cash Flow
- The Figures have been regrouped and/or reclassified wherever necessary.

Date : 27-05-2024

Place : Mumbai



By order of the Board of Directors
For Parle Industries Limited

(Signature)
(Rakesh Kumar Mishra)

Chairman & Executive Director

DIN: 06919510