

Date : 30.01.2026

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 30th January, 2026

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 January 30, 2026, have considered and approved the Un-audited Standalone and Consolidated Financial Results of the Company for the Quarter and Nine months ended 31st December, 2025.

In respect of above, we enclosed herewith the following:

- 1) Un-Audited Standalone and Consolidated Financial Results for the Quarter and Nine months ended 31st December, 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 Nine Months ended 31st December, 2025.

The meeting of the Board of Directors commenced at 11:30 a.m. and concluded at 12:15 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.



Independent Auditor's Review Report On Unaudited Quarterly and Year to date 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 31st December, 2025 and Year to date results for the period 1st April, 2025 to 31st December, 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



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 1 subsidiary which have not been reviewed, whose interim financial information reflect total revenue Rs. NIL and Rs. NIL for the quarter and nine months ended 31st December, 2025 respectively, total Net loss after tax of Rs 0.25 Lacs and Rs. 0.75 Lacs for the quarter and nine months ended 31st December, 2025 respectively and total comprehensive income of Rs. NIL and Rs. NIL for the quarter and nine months ended 31st December, 2025 respectively, 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, these 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

MB Shah

Monik B. Shah
(Partner)
Membership No. 160452
Place: Mumbai
Date: 30th January, 2026
UDIN: 26160452AAAKSJ6144



| 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 NINE MONTHS ENDED 31ST DECEMBER, 2025 | | | | | | | |
| (Rs. in Lakhs) | | | | | | | |
| SR No. | Particulars | Quarter Ended | | | Nine Months Ended | | Year Ended |
| | | 01-10-2025 | 01-07-2025 | 01-10-2024 | 01-04-2025 | 01-04-2024 | 01-04-2024 |
| | | 31-12-2025 | 30-09-2025 | 31-12-2024 | 31-12-2025 | 31-12-2024 | 31-03-2025 |
| | | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| | Income | | | | | | |
| 1 | Revenue from operations | 591.45 | 627.79 | 615.75 | 1835.03 | 1791.06 | 2477.41 |
| 2 | Other income | 0.00 | 0.09 | 0.00 | 0.09 | 0.09 | 0.09 |
| 3 | Total Income from Operations (net) (1+2) | 591.45 | 627.88 | 615.75 | 1835.12 | 1791.14 | 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 | 592.16 | 526.65 | 545.24 | 1619.46 | 1798.66 | 2565.40 |
| | (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade (opening-Closing) | -28.00 | 74.70 | 39.92 | 130.24 | -94.30 | -201.96 |
| | (D) Employee benefits expense | 7.92 | 7.74 | 6.17 | 23.10 | 18.36 | 27.27 |
| | (E) Finance cost | 1.15 | 1.26 | 2.66 | 3.73 | 8.27 | 10.64 |
| | (F) Depreciation and amortization expense | 1.79 | 1.79 | 4.34 | 5.31 | 10.64 | 15.28 |
| | (g) Other expenses | 7.27 | 6.45 | 6.19 | 24.69 | 22.34 | 29.62 |
| | Total expenses | 582.30 | 618.60 | 604.52 | 1806.52 | 1763.96 | 2446.24 |
| 5 | Profit / (Loss) from operations before exceptional items and tax (3-4) | 9.15 | 9.28 | 11.23 | 28.61 | 27.18 | 31.26 |
| 6 | Exceptional items | 3.21 | 0.00 | 0.00 | 3.21 | 4.00 | 5.08 |
| 7 | Profit/(Loss) before tax (5-6) | 5.94 | 9.28 | 11.23 | 25.40 | 23.18 | 26.18 |
| 8 | Tax expense: | | | | | | |
| | (a) Current | 1.61 | 2.57 | 2.68 | 6.67 | 5.88 | 9.40 |
| | (b) Deferred | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | -1.91 |
| | Total Tax | 1.61 | 2.57 | 2.68 | 6.67 | 5.88 | 7.49 |
| 9 | Net Profit / (Loss) after tax (7-8) | 4.33 | 6.71 | 8.55 | 18.73 | 17.30 | 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 Income (9+10) | 4.33 | 6.71 | 8.55 | 18.73 | 17.30 | 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 | 0.04 | 0.07 | 0.09 | 0.18 | 0.17 | 0.19 |
| | (b) Diluted | 0.04 | 0.07 | 0.09 | 0.18 | 0.17 | 0.19 |
| Notes : | | | | | | | |
| 1. 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 30th January, 2026. The statutory Auditors of the Company have carried out limited review of the above Consolidated Un-audited Financial Results for the Quarter and Nine Months ended 31st December, 2025 pursuant to regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. | | | | | | | |
| 2. 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. | | | | | | | |
| 3. The Holding Company (Parshva Enterprises Ltd) has Incorporated a Wholly Owned Subsidiary (WOS) Parshva Multitrade Limited on 10th November, 2023 to explore business opportunities in the Real Estate. | | | | | | | |
| 4. The Board of Directors of the Company, at its meeting held on 14th May 2024, approved a Scheme of Arrangement for the demerger of the Jewellery Business of the Company into Simandhar Impex Limited ("Resulting Company"), a 100% subsidiary of the Company, on a going concern basis, subject to statutory and regulatory approvals. The Company received an Observation Letter from BSE Limited vide letter no. DCS/AMAL/TS/R37/3512/2024-25 dated 5th February 2025. The Company also received No Objection Certificates and consents from its creditors for dispensation of their meetings. The shareholders of the Company approved the Scheme at the meeting held on 20th June 2025, convened pursuant to the order of the Hon'ble National Company Law Tribunal, Mumbai Bench (NCLT) dated 24th April 2025. | | | | | | | |
| The Hon'ble NCLT, Mumbai Bench sanctioned the Scheme vide its order dated 13th October 2025. The Company received the certified true copy of the order on 16th October 2025, and upon filing of the certified copies of the order by the Company and the Resulting Company with the respective jurisdictional Registrar of Companies on 17th October 2025, the Scheme became effective from 17th October 2025. | | | | | | | |
| Pursuant to the Scheme becoming effective, the Jewellery Business of the Company has been demerged, transferred and vested in the Resulting Company on a going concern basis. As per the Scheme, the shareholders of the Company were entitled to receive 3 (Three) fully paid-up equity shares of ₹10 each of the Resulting Company for every 10 (Ten) fully paid-up equity shares of ₹10 each held in the Company, as on the record date i.e. 5th November 2025. Accordingly, on 8th November 2025, the Resulting Company allotted 30,56,925 fully paid up equity shares of face value ₹10 each to the shareholders of the Company. The equity shares of the Resulting Company were listed on BSE Limited on 22nd December 2025. The demerger has been accounted for in accordance with the accounting treatment specified in the sanctioned Scheme, treating the transaction as a common control transaction. Accordingly, the assets and liabilities of the Jewellery Business have been transferred to the Resulting Company at their respective book values. The losses included in the above Statement of Profit and Loss due to Discontinue operation of jewellery business pursuant to scheme of arrangement (Demerger) into a separate Company viz. Simandhar Impex Limited (BSE Scrip code : 544662). | | | | | | | |
| 5. The above Financial Results are also available on our website www.parshvaenterprises.co.in and stock exchange website www.bseindia.com | | | | | | | |
| 6. Previous periods / years' figures. have been re-grouped / re-classified, where necessary to make it comparable with the current period. | | | | | | | |
| Place : Mumbai | | <div><div>PARSHVA ENTERPRISES LIMITED</div><div>MUMBAI</div></div> | | | | | |
| Date : 30.01.2026 | | | | | | | |
| | | For and on behalf of Directors Parshva Enterprises Limited | | | | | |
| | | <div><div>Prashant Vora</div><div>Managing Director</div><div>DIN: 06574912</div></div> | | | | | |

Independent Auditor's Review Report on the Unaudited Quarterly and Year to date 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 31st December 2025 and Year to date results for the period 1st April, 2025 to 31st December 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

Monik B. Shah

Monik B. Shah
(Partner)
Membership No. 160452
Place: Mumbai
Date: 30th January, 2026
UDIN: 26160452QKPWYE6880



| 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 STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2025 | | | | | | | |
| (Rs. in Lakhs) | | | | | | | |
| SR No. | Particulars | Quarter Ended | | | Nine Months Ended | | Year Ended |
| | | 01-10-2025 | 01-07-2025 | 01-10-2024 | 01-04-2025 | 01-04-2024 | 01-04-2024 |
| | | 31-12-2025 | 30-09-2025 | 31-12-2024 | 31-12-2025 | 31-12-2024 | 31-03-2025 |
| | | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| | Income | | | | | | |
| 1 | Revenue from operations | 591.45 | 627.79 | 615.75 | 1835.03 | 1791.06 | 2477.41 |
| 2 | Other income | 0.00 | 0.09 | 0.00 | 0.09 | 0.09 | 0.09 |
| 3 | Total Income from Operations (net) (1+2) | 591.45 | 627.88 | 615.75 | 1835.12 | 1791.14 | 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 | 592.16 | 526.65 | 545.24 | 1619.46 | 1798.66 | 2565.40 |
| | (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade (opening-Closing) | -28.00 | 74.70 | 39.92 | 130.24 | -94.30 | -201.96 |
| | (D) Employee benefits expense | 7.92 | 7.74 | 6.17 | 23.10 | 18.36 | 27.27 |
| | (E) Finance cost | 1.15 | 1.26 | 2.66 | 3.71 | 8.27 | 10.61 |
| | (F) Depreciation and amortization expense | 1.79 | 1.79 | 4.34 | 5.31 | 10.64 | 15.28 |
| | (g) Other expenses | 7.02 | 5.97 | 5.70 | 23.96 | 20.89 | 28.09 |
| | Total expenses | 582.05 | 618.12 | 604.04 | 1805.78 | 1762.52 | 2444.69 |
| 5 | Profit / (Loss) from operations before exceptional items and tax (3-4) | 9.40 | 9.76 | 11.72 | 29.35 | 28.63 | 32.81 |
| 6 | Exceptional items | 3.21 | 0.00 | 0.00 | 3.21 | 4.00 | 4.28 |
| 7 | Profit/ (Loss) before tax (5- 6) | 6.19 | 9.76 | 11.72 | 26.14 | 24.63 | 28.53 |
| 8 | Tax expense: | | | | | | |
| | (a) Current | 1.61 | 2.57 | 2.68 | 6.67 | 5.88 | 9.40 |
| | (b) Deferred | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | -1.91 |
| | Total Tax | 1.61 | 2.57 | 2.68 | 6.67 | 5.88 | 7.49 |
| 9 | Net Profit / (Loss) after tax (7-8) | 4.58 | 7.19 | 9.04 | 19.47 | 18.75 | 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 Income (9+10) | 4.58 | 7.19 | 9.04 | 19.47 | 18.75 | 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 | 0.04 | 0.07 | 0.09 | 0.19 | 0.19 | 0.21 |
| | (b) Diluted | 0.04 | 0.07 | 0.09 | 0.19 | 0.19 | 0.21 |
| Notes : | | | | | | | |
| 1. 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 30th January, 2026. The statutory Auditors of the Company have carried out limited review of the above Standalone Un-audited Financial Results for the Quarter and Nine Months ended 31st December, 2025 pursuant to regulation 33 of SEBI (Listing Obligations and Disdosure Requirements) Regulations, 2015. | | | | | | | |
| 2. 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. | | | | | | | |
| 3. The Holding Company (Parshva Enterprises Ltd) has Incorporated a Wholly Owned Subsidiary (WOS) Parshva Multitrade Limited on 10th November, 2023 to explore business opportunities in the Real Estate. | | | | | | | |
| 4. The Board of Directors of the Company, at its meeting held on 14th May 2024, approved a Scheme of Arrangement for the demerger of the Jewellery Business of the Company into Simandhar Impex Limited ("Resulting Company"), a 100% subsidiary of the Company, on a going concern basis, subject to statutory and regulatory approvals. The Company received an Observation Letter from BSE Limited vide letter no. DCS/AMAL/TS/R37/3512/2024-25 dated 5th February 2025. The Company also received No Objection Certificates and consents from its creditors for dispensation of their meetings. The shareholders of the Company approved the Scheme at the meeting held on 20th June 2025, convened pursuant to the order of the Hon'ble National Company Law Tribunal, Mumbai Bench (NCLT) dated 24th April 2025. | | | | | | | |
| The Hon'ble NCLT, Mumbai Bench sanctioned the Scheme vide its order dated 13th October 2025. The Company received the certified true copy of the order on 16th October 2025, and upon filing of the certified copies of the order by the Company and the Resulting Company with the respective jurisdictional Registrar of Companies on 17th October 2025, the Scheme became effective from 17th October 2025. | | | | | | | |
| Pursuant to the Scheme becoming effective, the Jewellery Business of the Company has been demerged, transferred and vested in the Resulting Company on a going concern basis. As per the Scheme, the shareholders of the Company were entitled to receive 3 (Three) fully paid-up equity shares of ₹10 each of the Resulting Company for every 10 (Ten) fully paid-up equity shares of ₹10 each held in the Company, as on the record date i.e. 5th November 2025. Accordingly, on 8th November 2025, the Resulting Company allotted 30,56,925 fully paid up equity shares of face value ₹10 each to the shareholders of the Company. The equity shares of the Resulting Company were listed on BSE Limited on 22th December 2025. The demerger has been accounted for in accordance with the accounting treatment specified in the sanctioned Scheme, treating the transaction as a common control transaction. Accordingly, the assets and liabilities of the Jewellery Business have been transferred to the Resulting Company at their respective book values. The losses included in the above Statement of Profit and Loss due to Discontinue operation of jewellery business pursuant to scheme of arrangement (Demerger) into a separate Company viz. Simandhar Impex Limited (BSE Scrip code : 544662). | | | | | | | |
| 5. The above Financial Results are also available on our website www.parshvaenterprises.co.in and stock exchange website www.bseindia.com | | | | | | | |
| 6. Previous periods / years' figures. have been re-grouped / re-classified, where necessary to make it comparable with the current period. | | | | | | | |
| Place : Mumbai | |  | | | | | |
| Date : 30.01.2026 | | | | | | | |
| For and on behalf of Directors Parshva Enterprises Limited | | | | | |  | |
| | | | | | | | |
| | | | | | | Prashant Vora Managing Director DIN: 06574912 | |