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PARSHWANATH
CORPORATION LIMITED

Date: 13.11.2024

To,
The Dy. General Manager (CRD)
Bombay Stock Exchange Limited
P. J. Towers, Dalal Street,
Mumbai – 400001

Respected Sir/Madam,

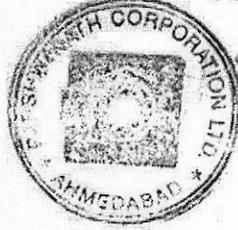
Subject: Submission of Financial Result
Ref: Scrip Code: 511176 Scrip ID: PARSHWANATH

We are herewith submitting the un-audited Financial Result along with limited review report as per Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 for the quarter ended on 30th September 2024.

Kindly receive the same and update your records.

Thanking You,

For, Parshwanath Corporation Limited



Riddhiben R. Patel

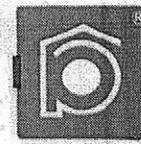
Mrs. Riddhiben Rushabh Patel
Joint- Managing Director & CFO
DIN: 00047238

Encl: As above

CIN No. : L45201GJ1985PLC008361

50, Third Floor, Harsiddha Chambers, Income Tax Cross Roads,
Ashram Road, Ahmedabad-380 014, Gujarat, India.

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Email : ltd@parshwanath.co.in | www.parshwanath.co.in



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PARSHWANATH
CORPORATION LIMITED

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30 SEPTEMBER, 2024

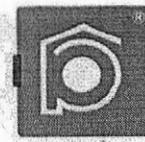
Part-I Sr. No.	Particulars	(Rs. in Lakhs except EPS data)					
		Quarter ended on			Half Year Ended		Year Ended
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	[Audited]	
I	Revenue from Operations	17.51	33.49	12.68	50.99	32.00	59.16
II	Other Income	19.95	20.24	16.34	40.19	31.14	67.03
III	Total Income (I + II)	37.46	53.72	29.02	91.18	63.14	126.19
IV	Expenditure						
	Project Expense	0.00	0.06	0.03	0.06	0.07	0.46
	Changes in Inventories of Finished Goods, Work-in-progress and Stock-in-trade	0.00	(0.06)	(0.03)	(0.06)	(0.07)	(0.46)
	Employee Benefit Expenses	11.33	9.74	10.63	21.07	21.21	42.17
	Depreciation	0.01	0.01	0.01	0.02	0.01	0.05
	Other Expenditure	8.48	10.57	8.77	19.06	18.70	35.39
	Total Expenses (IV)	19.83	20.33	19.41	40.15	39.92	77.62
V	Profit before Exceptional Items and tax (III-IV)	17.63	33.39	9.61	51.03	23.22	48.57
VI	Exceptional Items	1.74	3.10	3.27	4.85	3.27	6.04
VII	Profit Before Tax (V+VI)	19.38	36.50	12.88	55.88	26.49	54.61
VIII	Tax Expense						
	Current tax	3.02	5.69	1.31	8.72	2.66	8.54
	Earlier yr tax adjustment	-	-	-	-	-	(5.44)
	Tax Expense ('VIII)	3.02	5.69	1.31	8.72	2.66	3.10
IX	Profit for the period (VII-VIII)	16.35	30.80	11.57	47.16	23.83	51.52
X	Other Comprehensive Income (OCI)	-	-	-	-	-	0.12
XI	Total Income (Including OCI) (IX+X)	16.35	30.80	11.57	47.16	23.83	51.64
XII	Earning Per Share (EPS) (of Rs. 10/- Each) not annualised						
	(a) Basic	0.52	0.98	0.37	1.51	0.76	1.65
	(b) Diluted	0.52	0.98	0.37	1.51	0.76	1.65



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PARSHWANATH
CORPORATION LIMITED
(Rs. in Lakhs)

Part-II Statement of Assets & Liabilities as on September 30, 2024

Particulars	As at September 30,	As at March 31,
	2024	2024
A ASSETS		
I Non current assets		
a Property, plant and equipments	1.09	1.12
b Financial assets		
(i) Loans	-	-
(ii) Other Financial Assets	-	7.00
c Other Non - Current Assets	45.15	45.09
	46.24	53.20
II Current assets		
a Inventories	35.32	35.26
b Financial assets		
(i) Investments	1.19	1.10
(ii) Trade receivables	-	-
(iii) Cash and cash equivalents	1,141.36	1,102.98
(iv) Loans	-	-
c Current tax asset (Net)	16.93	21.64
d Other current assets	2.52	0.65
	1,197.32	1,161.63
Total (A)	1,243.57	1,214.84
B EQUITY AND LIABILITIES		
Equity		
a Equity Share Capital	313.18	313.18
b Other Equity	891.27	844.11
	1,204.45	1,157.29
Liabilities		
I Non current liabilities		
a Provisions	4.16	3.54
	4.16	3.54
II Current liabilities		
a Financial liabilities		
(i) Borrowings	25.25	41.75
(ii) Trade payables		
(a) Total outstanding dues of micro enterprises and small enterprises		
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	5.68	6.11
(iii) Other financial liabilities	3.56	5.37
b Other current liabilities	0.48	0.78
	34.96	54.00
Total (B)	1,243.57	1,214.84



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PARSHWANATH
CORPORATION LIMITED

Part-III Cash flow statement for the year ended September 30, 2024		(Rs. In Lakhs)	
Particulars	For the Period Ended September 30,	For the Period Ended September 30,	
	2024	2023	
(A) Cash flow from Operating Activities:			
Net Profit Before Tax	55.88	26.49	
Adjustments:			
Depreciation	0.02	0.01	
Net (Profit)/ loss on investments carried at FVTPL	-0.09	-0.42	
Interest Income	-40.16	-30.61	
Operating profit before working capital changes	15.65	-4.53	
Adjusted for:			
Inventories	-0.06	-0.08	
Financial asset and Other assets	5.06	-2.24	
Trade payables, financial & other liabilities and provisions	-1.93	-8.39	
Change in working capital	3.07	-10.70	
Cash Generated from operations	18.72	-15.23	
Direct taxes (paid)/ refund received	-4.01	-3.06	
Net Cash Flow From Operating activities	14.71	-18.29	
(B) Cash flow from Investing Activities:			
Interest Income	40.16	30.61	
Receipt of capital balance from retired partnership firm shown under loans	0.00	0.00	
Sale of Property, Plant & Equipment	0.00	0.00	
Addition of Property, Plant & Equipment	0.00	0.00	
Net Cash Flow From Investing activities	40.16	30.61	
(C) Cash flow from Financing Activities:			
Short term borrowing (net)	-16.50	9.95	
Net Cash Flow From Financing activities	-16.50	9.95	
Net Increase in Cash & Cash Equivalents	38.38	22.26	
Cash & Cash Equivalents at the beginning of the year	1102.98	1048.22	
Cash & Cash Equivalents at the close of the year	1141.36	1070.48	

Notes

- 1 The aforesaid financial results were reviewed by the Audit Committee and thereafter approved by the Board of the Directors at their meeting held on November 13, 2024. The same have also be subject to Limited Review by the Statutory Auditors. There are no qualifications in the report issued by the Auditors.
- 2 The Company is engaged in the business of Construction and Development of housing projects and therefore there are no other reportable segments.
- 3 Figures for the previous periods have been regrouped / re- arranged, wherever considered necessary.



BY ORDER OF THE BOARD

RUSHABH N. PATEL
MANAGING DIRECTOR (DIN: 00047374)

PLACE : AHMEDABAD
DATE : November 13, 2024

CIN No. : L45201GJ1985PLC008361

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INDEPENDENT AUDITOR'S REVIEW REPORT ON UNAUDITED QUARTER AND HALF YEAR ENDED FINANCIAL RESULTS PURSUANT TO REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

TO,
THE BOARD OF DIRECTORS,
PARSHWANATH CORPORATION LIMITED

1. We have reviewed the accompanying statement of Unaudited Financial Results of **Parshwanath Corporation Limited.** (the "Company") for the quarter and half year ended on September 30, 2024 (the "Statement") being submitted by the Company pursuant to the requirement 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 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 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express conclusion on Statement based on our review.
3. We conducted our review 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 company personnel and analytical procedures applied to financial data and thus provides 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 applicable Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, S G D G & Associates LLP
Chartered Accountants
Firm Registration No.: W100188



Ankit Thakkar
Partner
Membership No.: 168717
UDIN:: 24168717BKADZY7135.

Place: Ahmedabad
Date: November 13, 2024



S G D G & Associates LLP, a Limited Liability Partnership with LLP Identity No. AAI-3248

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