

PARLE INDUSTRIES LIMITED

CIN No. L29595MH1983PLC029128

Regd(O) : 310-311, The Avenue, Marol, Andheri East. Mumbai- 400059

Tel No. 02240132875, Fax: 40033979, Email: info@parleindustries.com, Website: www.parleindustries.com

STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE SECOND QUARTER ENDED 30TH SEPTEMBER, 2024

(Rs.in Lakhs excluding EPS)

Sr.No.	PARTICULARS	Quarter ended			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 Operation	65.02	35.00	-	100.02	-	-
II)	Other Income	-	0.33	13.50	0.33	13.50	46.11
III)	Total Revenue (I+II)	65.02	35.33	13.50	100.35	13.50	46.11
IV)	Expenses:						
	a) Cost of material consumed	-	-	-	-	-	17.55
	b) Purchase of stock-in-trade	-	-	-	-	-	-
	c) Changes in inventories of finished goods, stock in trade and work-in-progress	-	-	-	-	-	(17.55)
	d) Employee benefits expenses	2.85	1.35	0.72	4.20	1.44	3.50
	e) Finance Costs	0.40	0.14	-	0.54	-	1.55
	f) Depreciation and amortisation expense	1.69	1.10	0.04	2.79	0.08	4.46
	g) Other expenses	10.76	9.52	13.10	20.28	19.21	32.18
	Total Expenses (IV)	15.69	12.11	13.86	27.80	20.72	41.69
V)	Profit (+) / Loss (-) before Eceptional and Tax (III-IV)	49.33	23.22	(0.36)	72.54	(7.22)	4.42
VI)	Exceptional items	-	-	-	-	-	-
VII)	Profit (+) / Loss (-) before Tax (V-VI)	49.33	23.22	(0.36)	72.54	(7.22)	4.43
VIII)	Tax Expenses	11.52	9.52	-	21.04	0.81	1.53
	1) Current Tax	6.25	3.62	-	9.87	-	0.69
	2) (Excess) / Short provision for Tax	-	-	-	-	-	-
	2) Deffered Tax	5.26	5.90	-	11.16	0.81	0.84
IX)	Profit (+) / Loss (-) for the period (VII-VIII)	37.81	13.70	(0.36)	51.50	(8.03)	2.90
X)	Other Comprehensive Income (OCI)						
	i. Items that will not be reclassified to Profit and Loss	-	-	-	-	-	-
	ii. Income Tax relating to Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
	iii. Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	iv. Income Tax relating to Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	Total Comprehensive Income	-	-	-	-	-	-
XI)	Total Comprehensive Income for the period	37.81	13.70	(0.36)	51.50	(8.03)	2.90
XII)	Paid up Equity Share Capital (Face Value of Rs.10/ each)	1,400.00	1,400.00	1,400.00	1,400.00	1,400.00	1,400.00
XIII)	Other Equity	-	-	-	-	-	640.38
XIV)	Earnings Per Share (of Rs.10/- each) (not annualised)						
	(1) Basic (Rs.Per Share)	0.27	0.10	(0.00)	0.37	(0.06)	0.02
	(2) Diluted (Rs.Per Share)	0.27	0.10	(0.00)	0.37	(0.06)	0.02

Notes:

- The unaudited financial results for the quarter and half year ended 30th September, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 11th November, 2024. The unaudited Financial Results are prepared in accordance with Companies (Indian Accounting Standard) Rule, 2015 as prescribed under Section 133 of the Companies Act, 2013.
- The Company mainly has the following reportable segment i.e (i) Infrastructure and Real Estate (ii) Paper waste recycling. In accordance with Indian Accounting Standards (Ind-AS 108), the Company has disclosed Segment results in the Financial Results.
- Items of Incomes/Expenses/Assets/Liabilities including borrowings/advances, provision for various taxes,common administrative expenses,etc.,which are not directly attributable/identifiable/allocable to an operating segment have been shown as Unallocable items.
- The Figures have been regrouped and/or reclassified wherever necessary.
- The revenue from paper waste recycling segment has been recorded in the quarter ended 30th Sept 2024, therefore the results of the current quarter are not strictly comparable to those of corresponding previous quarter.
- The unaudited financial results for the quarter and half year ended 30th September, 2024 are available on the company's website www.parleindustries.com and also on stock

7 Segment wise Revenue Results and Capital Employed

Particulars	Quarter ended			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
Segment Revenue						
a. Infrastructure & Real Estate	37.25	35.33	-	72.58	-	-
b. Papers waste recycling	27.77	-	-	27.77	-	-
c. Unallocable	-	-	13.50	-	13.50	46.11
Net Sales/Income From Operation	65.02	35.33	13.50	100.35	13.50	46.11
Segment Results						
a. Infrastructure & Real Estate	37.25	35.33	-	72.58	-	-
b. Papers waste recycling	27.77	-	-	27.77	-	-
c. Unallocable	-	-	13.50	-	13.50	46.11
Less: Interest and Finance Charges	0.40	0.14	-	0.54	-	1.55
Total Segment Result before Tax	64.62	35.19	13.50	99.81	13.50	44.56
Less: Other Unallocable Expenditure	15.30	11.97	13.86	27.28	20.72	40.14
Total Profit before Tax	49.33	23.22	(0.36)	72.54	(7.22)	4.42
Capital Employed (Segment Assets - Segment Liabilities)						
a. Infrastructure & Real Estate	1,762.00	1,740.95	1,740.95	1,762.00	1,740.95	1,740.95
b. Papers waste recycling	435.02	-	-	435.02	-	-
c. Unallocable	(104.38)	313.67	287.52	(104.38)	287.52	299.43
TOTAL CAPITAL EMPLOYED	2,092.64	2,054.62	2,028.47	2,092.64	2,028.47	2,040.38

(# refer to note no.3)

On Behalf of the Board

PARLE INDUSTRIES LIMITED

(CIN : L21000MH1983PLC029128)

Unnati Jain

Unnati Jain

Chairperson

DIN: 07910214



Place : Mumbai

Date : 11th November, 2024

PARLE INDUSTRIES LIMITED

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STATEMENT OF ASSETS & LIABILITIES

(Rs. in Lacs)

Particulars	As at 30.09.2024	As at 31.03. 2024
ASSETS		
1 Non-current assets		
a Property, Plant and Equipment	-	6.67
b Deferred tax assets (net)	1.94	12.26
c ROU Asset	31.82	
d Other Non-Current Assets	1.05	0.92
Total Non-Current Assets	34.81	19.85
2 Current assets		
a Inventories	1,727.70	1,740.95
b Investment	424.54	-
c Financial Assets		
i Trade receivables	34.30	-
ii Cash and cash equivalents	10.48	19.09
iii Loans		-
d Other current assets	17.22	397.41
Total Current Assets	2,214.23	2,157.44
TOTAL ASSETS	2,249.03	2,177.30
EQUITY AND LIABILITIES		
1 Equity		
a Equity Share capital	1,400	1,400.00
b Other Equity	692.63	640.38
Total Equity	2,092.63	2,040.38
2 Liabilities		
a Non-current liabilities		
i Financial Liabilities		
Borrowings	-	103.02
Lease Liability	21.98	-
Trade Payables	108.92	18.59
ii Other non-current liabilities	-	4.52
Total Non-Current Liabilities	130.91	126.13
b Current liabilities		
i Financial Liabilities		
Borrowings	-	4.83
Lease Liability	9.90	-
Trade payables	-	-
Other financial liabilities	-	-
ii Other current liabilities	4.93	5.27
iii Provisions		
iv Current Tax Liabilities (Net)	10.66	0.69
Total Current Liabilities	25.50	10.79
TOTAL EQUITY AND LIABILITIES	2,249.03	2,177.30

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CASH FLOW STATEMENT

(Rs. in Lacs)

Particulars	Note No	Half Year Ended 30.09.2024	Half Year Ended 30.09.2023
Cash flows from Operating Activities			
Profit before tax for the Year		72.54	(7.22)
Adjustments to reconcile net profit to net cash provided by			
Depreciation and Amortization		2.79	0.08
Finance costs		0.54	
Interest Income		-	
Operating profit / (loss) before working capital changes		75.87	(7.14)
Movements in Working Capital:			
Inventories		13.25	-
Trade Receivables		(34.30)	
Other Current Assets		380.19	(17.82)
Other Non Current Asset		(0.13)	
Trade Payables		(12.69)	3.14
Short Term Provision			(0.01)
Current Tax Liability			(0.67)
Other Current liabilities		(0.34)	(2.81)
Other Non Current Liabilities		(4.52)	9.84
Net Cash Generated From/ (Used in) operations		417.34	(15.47)
Tax paid (net of refunds)		27.77	-
Net Cash From/(Used in) Operating Activities	(A)	389.57	(15.47)
Cash Flows from Investing Activities			
Purchase of ROU Asset		(33.44)	
Sale of ROU Asset		5.51	
Purchase of Investment		(396.77)	-
Net cash from/(Used in) Investing Activities	(B)	(424.70)	-
Cash flows from Financing Activities			
Finance cost		(0.54)	-
Interest Income		-	-
Short term Lease Liability taken		9.90	
Long term Lease Liability taken		21.98	
Short term Borrowing repayment		(4.83)	
Net cash from/(Used in) Financing Activities	(C)	26.52	-
Increase in Cash and Cash Equivalents during the year	(A+B+C)	(8.61)	(15.47)
Cash and Cash Equivalents at the beginning of the year		19.09	22.03
Cash and Cash Equivalents at the end of the year		10.48	6.55

On Behalf of the Board

PARLE INDUSTRIES LIMITED

(CIN : L21000MH1983PLC029128)

**Unnati Jain**

Chairperson

DIN: 07910214



Place : Mumbai

Date : 11th November, 2024



Independent Auditor's Limited Review Report for the Quarter ended September 2024 on Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

**Review Report to
The Board of Directors
Parle Industries Limited.**

We have reviewed the accompanying statement of unaudited standalone financial results of **Parle Industries Limited** (the "Company") for the quarter ended September 30, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations"). Our responsibility is to issue a report on this financial statement on our review.

The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" 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 and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

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. 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 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 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results prepared in accordance with the applicable Indian Accounting Standards (Ind AS) and accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the 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 Ajmera and Ajmera
Chartered Accountants
FRN-018796C

OMPRA
KASH
AJMERA



Omprakash Ajmera
Partner
Membership no. 157420
UDIN: 24157420BKCAER1404
Place: Mumbai
Date: 11th November'2024.