

February 11, 2025

To  
The Department of Corporate Services  
**BSE Limited**  
1<sup>st</sup> Floor, P.J. Towers,  
Dalal Street  
Mumbai – 400001

Dear Sir / Madam,

**Sub: Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024**

**Ref: Scrip ID: PARMCOS-B; Scrip Code: 507970**

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 dated January 02, 2025, we are submitting herewith the Integrated Filing (Financial) of Paramount Cosmetics (India) Limited for the quarter and nine months ended December 31, 2024. Kindly take the same on record.

Kindly acknowledge and take the above on your record.

**For Paramount Cosmetics (India) Limited**



**Ankita Karnani (ACS 33634)**  
**Company Secretary & Compliance Officer**



PARAMOUNT COSMETICS (INDIA) LIMITED

Registered Office: 165/B-15&16, 2nd Phase, G I D C, Vapi, District Valsad, Gujarat - 396195

CIN: L24240GJ1985PLC008282

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER / NINE MONTHS ENDED 31st DECEMBER, 2024

Sl No	PARTICULARS	Quarter Ended			Nine Months Ended		Rs. Lakhs
		31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	Year Ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1. Income</b>							
(a) Revenue from Operations	555.55	512.53	627.50	1,440.15	1,670.73	2,180.62	
(b) Other Income	27.23	26.18	32.95	83.16	168.75	205.71	
<b>Total Income</b>	<b>582.78</b>	<b>538.72</b>	<b>660.46</b>	<b>1,523.31</b>	<b>1,839.49</b>	<b>2,386.33</b>	
<b>2. Expenses:</b>							
(a) Cost of Material Consumed	-	-	-	-	-	-	
(b) Purchase of Stock-in-Trade	453.68	559.71	470.47	1,193.32	1,153.34	1,929.39	
(c) Change in Inventory of Finished goods, Work in Progress and Stock in Trade	(104.70)	(219.42)	4.18	(296.02)	7.27	(378.66)	
(d) Employees Benefits Expense	62.94	53.24	51.17	168.71	175.58	226.51	
(e) Finance Cost	40.85	41.88	43.80	125.92	129.22	173.63	
(f) Depreciation and Amortisation Expense	14.08	14.09	16.89	42.09	50.51	67.21	
(g) Other Expenses	110.14	88.42	68.96	279.86	288.41	358.38	
<b>Total Expenses</b>	<b>576.98</b>	<b>537.92</b>	<b>655.47</b>	<b>1,513.89</b>	<b>1,804.33</b>	<b>2,376.45</b>	
<b>3. Profit Before Tax (1-2)</b>	<b>5.80</b>	<b>0.80</b>	<b>4.98</b>	<b>9.42</b>	<b>35.16</b>	<b>9.88</b>	
<b>4. Tax Expense:</b>							
Current Tax	0.84	1.21	1.70	2.05	1.70	-	
Prior Period Taxes	(1.14)	-	-	(1.14)	-	-	
Deferred Tax	3.99	(1.78)	0.27	3.68	10.72	7.74	
<b>5. Profit/ (Loss) for the Period (PAT) 3-4</b>	<b>2.11</b>	<b>1.37</b>	<b>3.01</b>	<b>4.83</b>	<b>22.74</b>	<b>2.14</b>	
<b>6. Other Comprehensive Income (Net of Tax)</b>							
(i) Items that will not be reclassified to Profit or Loss							
- Remeasurement Gains/(losses) on defined benefit plan	3.01	2.25	(0.75)	7.52	(0.75)	9.02	
(ii) Income tax relating to items that will not be reclassified to Profit or Loss							
- Remeasurement Gains/(losses) on defined benefit plan	(0.76)	(0.57)	(0.19)	(1.89)	(0.19)	(2.27)	
<b>Total Other Comprehensive Income (Net of Tax)</b>	<b>2.25</b>	<b>1.69</b>	<b>(0.94)</b>	<b>5.63</b>	<b>(0.94)</b>	<b>6.75</b>	
<b>7. Total Comprehensive Income for the Period</b>	<b>4.36</b>	<b>3.05</b>	<b>2.07</b>	<b>10.45</b>	<b>21.80</b>	<b>8.89</b>	
<b>8. Paid Up Equity Share Capital (Face/Paid up value of Rs. 10)</b>	<b>485.50</b>	<b>485.50</b>	<b>485.50</b>	<b>485.50</b>	<b>485.50</b>	<b>485.50</b>	
<b>9. Earning per Equity Share of Rs 10 each:</b>							
Earnings per Equity Share - After extraordinary items :(Annualised)	0.17	0.11	0.25	0.13	0.62	0.04	
Basic and Diluted Earnings Per Share (EPS) (Annualised)	0.17	0.11	0.25	0.13	0.62	0.04	

For and on behalf of the Board

PARAMOUNT COSMETICS (INDIA) LIMITED

  
Hiitesh Topiiwaalla  
Managing Director  
(DIN 01603345)



Place : Bangalore

Date : 11-02-2025

PARAMOUNT COSMETICS (INDIA) LIMITED

CIN: L24240GJ1985PLC008282

Regd. Office: Plot No. 165/B-15 & 16, 2<sup>nd</sup> Phase G.I.D.C, Vapi, District Valsad, Gujarat - 396195

Corp. office: 902-904, 9th Floor, Prestige Meridian-1, 29 M.G. Road,

Bangalore-560001

Tel: 080-25320870 / 71 / 25327357

Email: compliance.officer@paramount.com

Website: www.paramount.com



## Notes

1. The above Unaudited Financial Results ("Financial Results") for the quarter ended December 31, 2024, and the year to-date results for the period from April 01, 2024, to December 31, 2024, are prepared and published in accordance with Regulation 33 of the SEBI (Listing obligations & Disclosure Requirements) Regulations, 2015, as amended.
2. The Audit Committee has reviewed, and the Board of Directors has approved the above results and its release at their respective meetings held on 11<sup>th</sup> February 2025. The Statutory Auditors of the Company have issued audit report with unmodified opinion on the above results.
3. The requirement of Ind AS 108 "Segment Reporting" is not applicable to the Company as it is engaged in single business segment.
4. Previous period's figures have been regrouped/re-classified wherever necessary to make the same comparable.
5. The company is not having any subsidiary, associate, or joint venture therefore, it has prepared only standalone results.
6. Pursuant to SEBI Circular No. (SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185) dated 31<sup>st</sup> December 2024, read with BSE Circular No. 20250102-4 dated January 2, 2025 (Integrated Filing), our notes are as follows:
  - Statement of deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc: Not applicable
  - Outstanding default on loans and securities: Not applicable

PARAMOUNT COSMETICS (INDIA) LIMITED

CIN: L24240GJ1985PLC008282

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Corp. office: 902-904, 9th Floor, Prestige Meridian-1, 29 M.G. Road,  
Bangalore - 560001

Tel: 080-25320870 / 71 / 25327357

Email: [compliance.officer@paramount.com](mailto:compliance.officer@paramount.com)

Website: [www.paramount.com](http://www.paramount.com)



- Disclosure of related party: Not applicable for the quarter ended December 31, 2024.
  - Statement of impact of audit qualifications (for audit report with modified) submitted along with annual audit financial results: Not applicable for the quarter ended December 31, 2024
7. As per requirements of regulation 33 of the Securities and Exchange Board of India, the company is required to publish unaudited financial results. Investors can view the Unaudited Financial Results of the company for the quarter ended December 31, 2024, and the year to-date results for the period from April 01, 2024, to December 31, 2024, on the Company's website [www.parammount.com](http://www.parammount.com) or on [www.bseindia.com](http://www.bseindia.com), the website of Bombay Stock Exchange (BSE).

For and on behalf of the Board

**Paramount Cosmetics (India) Limited**



**Hiitesh Topiiwaalla**

Managing Director

DIN: 01603345



Place: Bangalore

Date: 11/02/2025



# Sharma & Pagaria

CHARTERED ACCOUNTANTS

Excellence, Integrity, Independence

**Independent Auditor's Review Report on the Quarterly and Year to date Unaudited Financial Results of Paramount Cosmetics (India) Limited ("the Company") pursuant to the Regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended**

**Review Report**

**To The Board of Directors**

**Paramount Cosmetics (India) Limited**

1. We have reviewed the accompanying statement of unaudited financial results of **Paramount Cosmetics (India) Limited** (the "Company") for the quarter ended December 31, 2024 and year to date results for the period from 1<sup>st</sup> April 2024 to 31<sup>st</sup> December 2024 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulations").
2. This Statement, which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the 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 recognised accounting principles generally accepted in India and is in compliance with the regulation. 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 (ICAI). 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.



**Sharma & Pagaria**  
CHARTERED ACCOUNTANTS

Bengaluru : Bhagvathi Towers, 3rd Floor 52, 33rd Cross, Jayanagar, 4th Block,  
Bengaluru 560 011. Tel : 080-26535445, 26633411

E [info@sharmaandpagaria.com](mailto:info@sharmaandpagaria.com)  
W [www.sharmaandpagaria.com](http://www.sharmaandpagaria.com)

4. Based on our review conducted and procedures performed as stated in paragraph 3 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 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 terms of Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Sharma & Pagaria  
Chartered Accountants  
FRN:008217S



Pawan Pagaria  
Partner

Membership No. 201781  
UDIN: 25201781BMJHNS4490



Place: Bangalore

Date: 11<sup>th</sup> February 2025

STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. – Not Applicable

FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES - Not Applicable, since there is no such default by the Company

FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) – Not Applicable

STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) – Not Applicable

