

PARMESHWARI SILK MILLS LIMITED

Regd. Off: Village Bajra Rahon Road, Ludhiana-141007, Ph no. : +91-161-2691873,

Email id: psmltex@gmail.com, Website: www.parmeshwarisilkmills.com

CIN: L17116PB1993PLC012917

Date: 29.05.2023

Head- Listing Compliance
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai-400001

The Head Listing Compliance
Calcutta Stock Exchange Limited
7, Lyons Range, Dalhousie,
Murgighata, BBD Bagh,
Kolkata- 700001

Security code: 540467

Scrip Code: 026501

Sub: Outcome of Board Meeting pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Sir/ Madam,

This is to inform you that the Meeting of the Board of Directors of the Company held on **Monday, 29th Day of May 2023** (commenced at **12:30 P.M** and concluded at **5:45 P.M.**) at Registered Office of the company at Village Bajra Rahon Road, Ludhiana-141007 inter alia to consider and take on record the following matters:

1. The Board considered and approved **Audited Standalone Financial Results** as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter and year ended March 31st 2023. **(Copy Enclosed)**
2. The Board considered and took on record **Audit Report** as per Annexure V of Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 issued by **M/s. Montek S & Associates (FRN: 020247N)** for the year ended March 31, 2023. **(Copy Enclosed)**
3. Taking note of the **Audited Standalone Statement of Assets and Liabilities** as per Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 for year ended on March 31, 2023. **(Copy Enclosed)**
4. Taking note of the **Audited Cash Flow Statements** as per Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 for year ended on March 31, 2023. **(Copy Enclosed)**
5. The declaration of **unmodified opinion** on Auditor's report on Annual financial result for the quarter and year ended March 31, 2023. **(Copy Enclosed)**

Kindly take the above information on your records.

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CIN: L17116PB1993PLC012917

For Parmeshwari Silk Mills Limited

JATINDER PAL
SINGH

Digitally signed by JATINDER PAL
SINGH
Date: 2023.05.29 17:51:23 +05'30'

Jatinder Pal Singh
Whole Time Director
DIN: 01661864

Place: Ludhiana

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Sub: Declaration on Audit Report for the year ended 31st March, 2023


Dear Sir/Madam,

We hereby declare on behalf of **Parmeshwari Silk Mills Limited** that Audit report in respect to Annual Audited Standalone Financial Results for the period ended 31st March, 2023 submitted by **M/s. Montek S & Associates (FRN: 020247N), Chartered Accountants**, Statutory Auditor of the Company is with **unmodified opinion** of the Statutory Auditor.

Kindly take the above information on your records.

For Parmeshwari Silk Mills Limited

JATINDER PAL
SINGH

 Digitally signed by JATINDER PAL
SINGH
Date: 2023.05.29 17:35:11 +05'30'

Jatinder Pal Singh
Whole Time Director
DIN: 01661864

Place: Ludhiana

MONTEK S & ASSOCIATES

CHARTERED ACCOUNTANTS

B.O. : 524-L Model Town
Opp. Bawa Bakery, Ludhiana.
Mobile No. 9915666998
Phone No. 0161-4610756,
E-mail: camonteksingh@gmail.com



Head Office :
Shiv Mandir Street, Central Town
Sutheri Road, Hoshiarpur Punjab
Mobile No. 8360054645
E-mail: camonteksingh@gmail.com

INDEPENDENT AUDITORS' REPORT ON STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31ST MARCH, 2023

To,
THE BOARD OF DIRECTORS OF
(NAME OF THE COMPANY)
(ADDRESS)

Report on the audit of the Standalone Financial Results Opinion

We have audited the accompanying statement of quarterly and year to date standalone financial results of PARMESHWARI SILKS MILLS PRIVATE LIMITED ("the Company") for the quarter ended March 31, 2023 and for the year ended March 31, 2023 ("Statement"), 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 ("Regulation").

In our opinion and to the best of our information and according to the explanations given to us, these Standalone Financial Results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard;
- and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter ended March 31, 2023 and for the year ended March 31, 2023.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



MONTEK S & ASSOCIATES

CHARTERED ACCOUNTANTS

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Mobile No. 9915666998
Phone No. 0161-4610756,
E-mail: camonteksingh@gmail.com



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Sutheri Road, Hoshiarpur Punjab
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Our opinion is not modified in respect of this matter

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

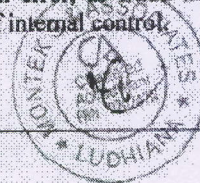
The Board of Directors are also responsible for overseeing the Company's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the standalone financial results 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 results.

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

Identify and assess the risks of material misstatement of the standalone financial results, 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 control.



MONTEK S & ASSOCIATES

CHARTERED ACCOUNTANTS

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Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

Conclude on the appropriateness of the Board of Directors' 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 financial results 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 results, including the disclosures, and whether the financial results 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.

Other Matter (if any)

The accompanying Result with regard to management's evaluation of uncertainty due to outbreak of COVID-19 and its impact on future operation of the Company. Our opinion is not modified in respect of this matter.

FOR MONTEK S & ASSOCIATES

Chartered Accountants
FRN: 020247N
MONTEK SINGH
Partnership
Membership No. 546517

UDIN : 22546517B4PTFC4818

Place : LUDHIANA

Date : 29/05/2023

Statement of Standalone Audited Financial Results for the Quarter and Year ended March 31, 2023

Amt. (In Lacs)

Particulars	Quarter Ended		Year Ended		
	31st March, 2023	31st Dec, 2022	31st March, 2022	31st March, 2023	31st March, 2022
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I. Revenue from Operations	4645.27	4683.25	4171.9	17255.06	14516.64
II. Other Income	26.16	2.99	4.18	45.66	17.61
III. Total Income (I +II)	4671.43	4686.24	4176.08	17300.72	14534.25
IV. Expenses					
Cost of Material Consumed	1187.19	1453.81	1358.79	6906.26	6333.72
Purchases of Stock-in-trade					
Changes in inventories of finished goods, Work-in-progress and stock-in-trade	596.50	402.06	391.72	-165.92	-582.20
Employee Benefits Expenses	626.89	603.84	494.10	2207.71	1713.78
Finance Costs	185.31	203.60	118.05	652.16	555.80
Depreciation and amortisation expenses	42.66	87.50	67.39	305.16	314.31
Other Expenses	1858.01	1671.43	1576.22	6670.50	5623.41
Total Expenses (IV)	4496.56	4422.24	4006.27	16575.87	13958.82
V. Profit/(Loss) before exceptional items and tax (III- IV)	174.87	264.00	169.81	724.85	575.43
VI. Exceptional items	1.09	0.00	-4.73	0.91	1.37
VII. Profit/(Loss) before tax (V-VI)	173.78	264.00	174.54	723.94	574.06
VIII. Tax Expense					
(1) Current tax	84.95	44.09	30.36	176.80	96.80
(2) Deferred tax	-7.09	0.00	92.17	-7.09	92.17
(3) Previous Year Tax	2.05	0.00	1.40	2.05	1.40
IX. Profit/(Loss) for the period from continuing operations (VII-VIII)	93.87	219.91	50.61	552.18	383.69
X. Profit/(Loss) from discontinued operations					
XI. Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00
XII. Profit/(Loss) from Discontinued operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00
XIII. Profit/(Loss) for the period (IX+XII)	93.87	219.91	50.61	552.18	383.69
XIV. Other Comprehensive Income					
(A) (i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
(B) (i) Items that will be classified to profit or loss	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
XV. Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the Period)	93.87	219.91	50.61	552.18	383.69
XVI. Paid up Equity Share Capital (Face Value of Rs. 10 Each)	300.11	300.11	300.11	300.11	300.11
XVII. Other Equity				3725.99	3132.82
XIX. Earnings per equity share (for continuing operation):					
(1) Basic	3.13	7.33	1.68	18.40	12.78
(2) Diluted	3.13	7.33	1.68	18.40	12.78
XX. Earnings per equity share (for discontinued operation):					
(1) Basic	0.00	0.00	0.00	0.00	0.00
(2) Diluted	0.00	0.00	0.00	0.00	0.00
XXI. Earnings per equity share (for discontinued & continuing operations)					
(1) Basic	3.13	7.33	1.68	18.40	12.78
(2) Diluted	3.13	7.33	1.68	18.40	12.78

Notes:

- The above results have been reviewed by Audit Committee and taken on record by the Board of Directors at its Meeting held on 29.thMay 2023. The Statutory Auditors have carried out their audit for the above results.
- The above result results are prepared in accordance with Indian Accounting Standards ("Ind AS"), the provisions of the Companies Act, 2013 ("the Act"), as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI"). The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
- The IND AS compliant corresponding figures for the period as reported above have not been subjected to review. However, the Company's management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs.
- The figures for the previous period/year have been regrouped/reclassified, wherever necessary, to conform to the current period/year classification
- As the Company's business activity falls within a single segment, therefore "Segment Reporting" are not applicable.
- The figures of the last quarters are the balancing figures between audited figures in respect of the full financial year up to March 31, 2023 and March 31, 2022 and the unaudited published year-to-date figures up to December 31, 2022 and December 31, 2021, being the date of the end of the third quarter of the respective financial years which were subjected to limited review.

For Parmeshwari Silk Mills Ltd

**JATINDER PAL
SINGH**

Digitally signed by JATINDER PAL
SINGH
Date: 2023.05.29 17:48:07 +05'30'

Jatinder Pal Singh
Designation- Wholetime Director
DIN : 01661864

Date: 29.05.2023
Place : Ludhiana

PARMESHWARI SILK MILLS LTD		
AUDITED STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH, 2023		
	Amount in Lacs	
	Year ended March 31, 20223(01.04.2022 to 31.03.2023) (Audited)	Year ended March 31, 2022 (01.04.2021 to 31.03.2022) (Audited)
Particulars		
Cash flow from Operating Activities		
Profit Before Tax	723.94	574.06
Adjustments for	0.00	0.00
Adjustments for finance costs	652.16	555.80
Adjustments for decrease (increase) in inventories	140.39	-903.92
Adjustments for decrease (increase) in trade receivables, current	-596.24	-34.11
Adjustments for decrease (increase) in trade receivables, non-current	0.00	-5.76
Adjustments for decrease (increase) in other current assets	-729.61	-805.18
Adjustments for other financial assets, non-current		-
Adjustments for other financial assets, current		-
Adjustments for other bank balances		-
Adjustments for increase (decrease) in trade payables, current	152.46	707.61
Adjustments for increase (decrease) in trade payables, non-current		-
Adjustments for increase (decrease) in other current liabilities	138.42	31.27
Adjustments for increase (decrease) in other non-current liabilities		-
Adjustments for depreciation and amortisation expense	305.16	314.31
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss		-
Adjustments for provisions, current		-
Adjustments for provisions, non-current		-
Adjustments for other financial liabilities, current		-
Adjustments for other financial liabilities, non-current		-
Adjustments for unrealised foreign exchange losses/gains		-
Adjustments for dividend income		-
Adjustments for interest income	0.54	-0.80
Adjustments for share-based payments		-
Adjustments for fair value losses (gains)		-
Adjustments for undistributed profits of associates		-
Other adjustments for which cash effects are investing or financing cash flow	-2.40	-2.40
Other adjustments to reconcile profit (loss)		-4.49
Other adjustments for non-cash items	-0.19	-
Share of profit and loss from partnership firm or association of persons or limited liability		-
Total adjustments for reconcile profit (loss)	59.61	-147.68
Net cash flows from (used in) operations	783.55	426.37
Dividends received		-
Interest paid		-
Interest received		-
Income taxes paid (refund)	2.05	-96.51
Other inflows (outflows) of cash		-
Net cash flows from (used in) operating activities	781.50	329.87
Cash flows from used in investing activities		
Cash flows from losing control of subsidiaries or other businesses		-
Cash flows used in obtaining control of subsidiaries or other businesses		-
Other cash receipts from sales of equity or debt instruments of other entities		-
Other cash payments to acquire equity or debt instruments of other entities		-
Other cash receipts from sales of interests in joint ventures		-
Other cash payments to acquire interests in joint ventures		-
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships		-
Cash payment for investment in partnership firm or association of persons or limited liability partnerships		-
Proceeds from sales of property, plant and equipment	68.75	26.62
Purchase of property, plant and equipment	681.91	-249.27
Proceeds from sales of investment property		-
Purchase of investment property		-
Proceeds from sales of intangible assets		-
Purchase of intangible assets		-
Proceeds from sales of intangible assets under development		-
Purchase of intangible assets under development		-
Proceeds from sales of goodwill		-
Purchase of goodwill		-
Proceeds from biological assets other than bearer plants		-
Purchase of biological assets other than bearer plants		-
Proceeds from government grants	53.85	119.04
Proceeds from sales of other long-term assets		-
Cash receipts from repayment of advances and loans made to other parties		-

Cash payments for future contracts, forward contracts, option contracts and swapcon	-	-
Cash receipts from future contracts, forward contracts, option contracts and swapcon	-	-
Dividends received	-	-
Interest received	0.54	0.80
Income taxes paid (refund)	-	-
Other inflows (outflows) of cash	2.40	2.40
Net cash flows from (used in) investing activities	-556.37	-100.42
Cash flows from used in financing activities		
Proceeds from changes in ownership interests in subsidiaries	-	-
Payments from changes in ownership interests in subsidiaries	-	-
Proceeds from issuing shares	-	-
Proceeds from issuing other equity instruments	-	-
Payments to acquire or redeem entity's shares	-	-
Payments of other equity instruments	-	-
Proceeds from exercise of stock options	-	-
Proceeds from issuing debentures notes bonds etc	-	-
Proceeds from borrowings	389.63	368.71
Repayments of borrowings	-	-
Payments of finance lease liabilities	-	-
Payments of lease liabilities	-	-
Dividends paid	-	-
Interest Paid	-652.16	-555.80
Income taxes paid (refund)	-	-
Other inflows (outflows) of cash	-1.37	-
Net cash flows from (used in) financing activities	-263.90	-187.09
Net increase (decrease) in cash and cash equivalents before effect of exchange r	-38.77	42.36
Effect of exchange rate changes on cash and cash equivalents		
Effect of exchange rate changes on cash and cash equivalents	-	-
Net increase (decrease) in cash and cash equivalents		
Cash and cash equivalents cash flow statement at beginning of period	56.31	13.95
Cash and cash equivalents cash flow statement at end of period	17.54	56.31

Notes

The above results were reviewed by the Audit Committee and have been approved by the Board of Directors at their meeting held on 29.05.2023. The Statutory auditors have conducted the audit of the above financial results and have expressed an unmodified report on the same.

For Parmeshwari Silk Mills Ltd

JATINDER PAL
 (Jatinder Pal Singh)
 Whole time Director
 DIN: 01661864

Digitally signed by JATINDER PAL
 SINGH
 Date: 2023.05.29 17:47:29 +05'30'

Date: 29.05.2023

Place: Ludhiana

PARMESHWARI SILK MILLS LTD

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Email id: PSMLTEX@GMAIL.COM Website: www.parmeshwarisilkmills.com
CIN: L17116PB1993PLC012917

Statement of Audited Standalone Assets and Liabilities for the year ended March 31, 2023

Particulars	Amount in Lacs	
	As at 31st March, 2023	As at 31st March, 2022
	(Audited)	(Audited)
ASSETS		
Non current assets		
(a) Property, Plant and Equipment	4008.90	3713.56
(b) Capital Work in Progress		
(c) Investment Property		
(d) Goodwill		
(e) Other Intangible Assets		
(f) Intangible assets under development		
(g) Biological Assets other than bearer plants		
(h) Financials Assets-		
(i) Investments		
(ii) Trade Receivables		
(iii) Loans	46.11	44.73
(iv) Other(to be specified)		
(i) Deferred tax assets (net)		
(j) Other non-current assets		
Current Assets		
(a) Inventories	5170.88	5311.27
(b) Financials Assets		
(i) Investments		
(ii) Trade receivables	4988.84	4392.60
(iii) Cash and cash equivalents	4.69	2.24
(iv) Bank Balance other than (iii) above	3.30	43.93
(v) Loans	1352.24	826.98
(vi) Others (to be specified)	9.56	10.14
(c) Current tax Assets		
(d) Other current Assets	626.39	543.91
TOTAL ASSETS	16210.90	14889.37
EQUITY AND LIABILITES		
Equity-		
(a) Equity Share Capital	300.11	300.11
(b) Other Equity	3725.99209	3132.82
Liabilities		
Non -Current liabilities		
(a) Financials Liabilities		
(i) Borrowings	3760.29	4097.47
(ii) Trade Payable		-
(iii) Other Financial liabilities (other than specified in item (b) to be specified		-
(b) Provisions		
(c) Deffered Tax Liabilites (net)	391.72	398.80
(d) Other Non-Current Liabilities		
Current Liabilities		
(a) Financials Liabilities		
(i) Borrowings	5239.72	4512.90
(ii) Trade Payables	2269.79	2117.33
(iii) Other Financial liabilities (other than specified in item (c) to be specified		-
(b) Other current liabilities	212.81	81.73
(c) provisions	255.54	237.77
(d) Current Tax Liabilities	54.93	10.44
TOTAL EQUITY AND LIABILITES	16210.90	14889.37

For Parmeshwari Silk Mills Ltd

Digitally signed by
JATINDER PAL SINGH
Date: 2023.05.29 17:48:55
+05'30'

JATINDER PAL SINGH

Jatinder Pal Singh
Designation - Wholetime director
DIN : 01661864

Date: 29.05.2023

Place : Ludhiana