

# Parshva Enterprises Ltd.

C.I.N=U51909MH2017PLC297910



Parshva Enterprises Limited

A-811/812 8th Floor, Jaswanti Allied Business Cent Ramchandra Lane Ext Road Malad-West

Statement of Unaudited Financial Results for Half Year Ended 30th September, 2019

(Figures in Rs.)

	Particulars	Half Year Ended	Year Ended 31.03.2019
		30.09.2019	
		UnAudited	Audited
I	Revenue from operation	46,830,788	70,921,469
II	Other Income	51,242	410,625
III	Total Revenue (I+II)	46,882,030	71,332,094
IV.	<b>Expenditure</b>		
	Cost of material Consumed	42,022,525	64,582,101
	Employee benefit expenses	817,865	805,158
	Finance cost	93,399	5,454
	Depreciation and amortisation expenses	308,253	480,303
	Other Expenses	2,454,391	1,401,200
	<b>Total Expenses</b>	<b>45,696,433</b>	<b>67,274,216</b>
V	(loss) / Profit before tax (III-IV)	<b>1,185,597</b>	<b>4,057,878</b>
VI	Exceptional Items		
VII	(loss) / Profit for the year (V-VI)	1,185,597	4,057,878
VIII	Extraordinary Items		
IX.	Profit Before tax (VII-VIII)	<b>1,185,597</b>	<b>4,057,878</b>
X	Tax expense		
	(1) Current tax	-	1,095,743
	(2)Deferred tax	-	(41,402)
XI	Profit (loss) for the period from contnuing operati	1,185,597	3,003,537

- 1 The above standalone unaudited financial results prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 34 " Interim Finacial Reporting" (IND AS 34) prescribed under section 133 of Companies Act 2013 have been reviewed by the Audit Committee and approved by the Board of Diretors of the company at their meeting held on 12.11.2019. The statutory Auditors have carried out a limited review on the stand alone financials.

For and on behalf of the Board of Directors of  
Parshva Enterprises Limited

Place : Mumbai  
Date : 12.11.2019



*Prashant Vora*

Prashant Vora  
Managing Director  
DIN: 06574912

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## Parshva Enterprises Limited

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Statement of Assets and Liabilities as per regulation 33(3)f of SEBI LODR 2015:

(fig. in Rs.)

Particulars	NOTES	As at 30th Sep, 2019	As at 31st March, 2019
<b>A. Equity and Liabilities</b>			
<b>1. Shareholder's Funds</b>			
a) Share Capital	2	30,100,000.00	22,000,000.00
b) Reserve & Surplus	3	40,323,276.00	10,391,552.00
<b>2. Non Current Liabilities</b>			
<b>3. Current Liabilities</b>			
a) Short Term Loans	4	1,896,850.00	2,306,085.00
b) Sundry Creditors		4,962,605.00	
c) Other Current Liability	4.1		
d) Short-term provision	5	152,950.00	1,095,743.00
<b>Total</b>		<b>77,435,681.00</b>	<b>35,793,380.00</b>
<b>B. Assets</b>			
<b>1. Non- Current Assets</b>			
a. Fixed Assets	6	2,379,197.00	2,671,024.00
b. Preliminary Expenses		375,585.00	375,585.00
b. Deffererd Tax		9,486.00	50,888.00
<b>2. Current Assets</b>			
a. Inventories		38,585,549.00	26,612,798.00
b. Trade Receivables		16,509,816.00	
c. Cash and cash equivalent	7	302,914.00	135,046.00
d. Short Term loan and advances	8	18,510,856.00	5,478,350.00
e. Other current assets	9	762,278.00	469,689.00
<b>Total</b>		<b>77,435,681.00</b>	<b>35,793,380.00</b>

For and on behalf of the Board of Directors of  
Parshva Enterprises Limited

Place : Mumbai  
Date : 12.11.2019



*Prashant Vora*

Prashant Vora  
Managing Director  
DIN: 06574912

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## Parshva Enterprises Limited

A-811/812 8th Floor, Jaswanti Allied Business Cent Ramchandra Lane Ext Road Malad-West  
Segment wise Revenue, Results and Capital Employed for Half Year Ended 30th September , 2019

(Figures in Rs.)

	Particulars	Half Year Ended on 30th Sep, 2019	Year ended at 31st March, 2019
		<b>Unaudited</b>	<b>Audited</b>
1	<b>Segment Revenue</b>	46,830,788	70,921,469
	(A) Sale Cut & Polished Daimonds	46,830,788	70,921,469
	(B) Sale of Real Estate	-	-
	<b>Total Revenue (I+II)</b>	<b>46,830,788</b>	<b>70,921,469</b>
2	<b>Segment Results</b>		
	Profit or (Loss) before tax and interest from Each Segment		
	(A) Sale Cut & Polished Daimonds	1,278,996	4,063,332
	(B) Sale of Real Estate	-	-
	<b>Total</b>	<b>1,278,996</b>	<b>4,063,332</b>
	Less : Interest Expense	93,399	5,454
	Other unallocable expenses (net of unallocable income)		
	<b>(loss) / Profit before tax</b>	<b>1,185,597</b>	<b>4,057,878</b>

For and on behalf of the Board of Directors of  
Parshva Enterprises Limited



*Prashant Vora*

Place : Mumbai  
Date : 12.11.2019

Prashant Vora  
Managing Director  
DIN: 06574912



**CHOUHARY CHOUHARY & CO.  
CHARTERED ACCOUNTANTS**

Auditor's Report on Half Yearly Financial Results and Year to date results of the company Pursuant to regulation 33(3)f of SEBI (Listing Obligations and Disclosure Requirements) Regulations , 2015

Review report to **M/s Parshva Enterprises Limited**

We have reviewed the accompanying statement of unaudited financial results of **M/s Parshva Enterprises Limited** for the half year ended **30<sup>th</sup> September, 2019**. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of 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.

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 applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Choudhary Choudhary & Co.  
Chartered Accountants



Alok Kumar Mishra  
Membership Number : 124184  
Firm Registration No : 0002910C  
UDIN : 19124184AAAAA06329

Place : Mumbai  
Date : 12 Nov 2019

Head Office: 76, Whispering Palms Shopping Centre, Lokhandwala Complex, Akurli Road, Kandivali East,  
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