

Parshva Enterprises Ltd.

C.I.N=L51909MH2017PLC297910



Date: 22.01.2024

Scrip Code:542694

The Listing Department
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Fort Mumbai - 400 001

Sub: Outcome of the Board Meeting held on 22nd January, 2024

Dear Sir/Madam

This is to inform you that pursuant to Regulation 30 and 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, the Board of Directors of the Company at their Meeting held today i.e. on Monday, the 22nd January, 2024 have considered and approved the Un-Audited Standalone and Consolidated Financial Results of the Company for the Quarter and Nine Months ended December 31, 2023.

In respect of above, we enclosed herewith the following:

1. The Un-Audited Standalone and Consolidated Financial Results for the Quarter and Nine Months ended December 31, 2023.
2. Limited Review Report issued by M/s Bohara Shah & Co., Chartered Accountants., Statutory Auditors of the Company on the Un-Audited Standalone and Consolidated Financial Results of the Company for the Quarter and Nine Months ended December 31, 2023.

The meeting of the Board of Directors commenced at 10:30 AM and concluded at 11:10 PM.

This is for your information and for the information of members of your exchange.

Kindly take the same on record.

Thanking you,

Yours faithfully

For Parshva Enterprises Limited

Prashant Vora
Managing Director
DIN: 06574912

Encl: As above.



PARSHVA ENTERPRISES LIMITED

CIN : L51909MH2017PLC297910

Registered Office: 811 A Wing, Jaswanti Allied Business Cen Ramchandra Lane Extn., Malad West Mumbai City - 400064

Email: info@parshvaenterprises.co.in Website: www.parshvaenterprises.co.in

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2023

(Rs. in Lakhs)

SR No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		01-10-2023	01-07-2023	01-10-2022	01-04-2023	01-04-2022	01-04-2022
		31-12-2023	30-09-2023	31-12-2022	31-12-2023	31-12-2022	31-03-2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Income						
1	Revenue from operations	636.47	554.78	475.11	1646.51	1301.10	1829.41
2	Other income	0.00	0.00	0.00	0.09	0.08	0.12
3	Total Income from Operations (net) (1+2)	636.47	554.78	475.11	1646.60	1301.18	1829.53
4	Expenses						
	(a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Purchases of Stock-in-Trade	555.52	577.77	544.90	1402.48	1145.86	1629.23
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade (opening-Closing)	53.57	-47.85	-91.15	164.97	83.10	103.88
	(D) Employee benefits expense	6.69	6.63	5.07	20.64	18.76	25.63
	(E) Finance cost	3.23	3.32	2.54	9.57	7.62	10.10
	(F) Depreciation and amortization expense	0.97	0.81	0.16	2.58	4.66	4.82
	(g) Other expenses	5.75	5.03	5.48	20.08	20.49	25.49
	Total expenses	625.73	545.71	467.01	1620.32	1280.49	1799.16
5	Profit / (Loss) from operations before exceptional items and tax (3-4)	10.74	9.06	8.10	26.28	20.69	30.37
6	Exceptional items	0.00	0.00				0.72
7	Profit/(Loss) before tax (5+ 6)	10.74	9.06	8.10	26.28	20.69	29.65
8	Tax expense:						
	(a) Current	2.56	1.99	2.11	6.22	5.38	8.33
	(b) Deferred	0.00	0.00	0.00	0.00	0.00	-0.12
	Total Tax	2.56	1.99	2.11	6.22	5.38	8.21
9	Net Profit / (Loss) after tax (7-8)	8.19	7.07	5.99	20.06	15.31	21.44
10	Other Comprehensive Income						
(A)	i) Item that will not be reclassified to Profit & Loss	0.00	0.00	0.00	0.00	0.00	0.00
	ii) Income tax relating to item that will not be reclassified to Profit & Loss	0.00	0.00	0.00	0.00	0.00	0.00
(B)	i) Items that will be reclassified to profit or loss	0.00	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	0.00
	Total Other Comprehensive Income for the period / Year (Comprising profit and other comprehensive Income for the period)	0.00	0.00	0.00	0.00	0.00	0.00
11	Total Comprehensive Income (9+10)	8.19	7.07	5.99	20.06	15.31	21.44
12	Earnings Per Share (not annualised)						
12	Paid up Equity share Capital (Face Value of Rs. 10/- each)	1004.97	1004.97	1004.97	1004.97	1004.97	1004.97
13	Earnings per share (of Rs.10/- each) (not annualised)						
	(a) Basic	0.08	0.07	0.06	0.20	0.15	0.21
	(b) Diluted	0.08	0.07	0.06	0.20	0.15	0.21

Notes:

- The above Standalone Unaudited Financial Results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 22nd January, 2024. The statutory Auditors of the Company have carried out limited review of the above Standalone Unaudited Financial Results for the Quarter and Nine Months ended 31st December, 2023 pursuant to regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015.
- The Above Financial Results have been prepared in accordance with the applicable Indian Accounting Standards as prescribed under section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 as amended and other recognized accounting practices and policies to the extent applicable.
- The Holding Company (Parshva Enterprises Ltd) has incorporated a Wholly Owned Subsidiaries (WOS) Parshva Multitrade Limited and on 10th November, 2023 and Simandhar Impex Limited on 15th December 2023, to explore business opportunities in the Real Estate and Jewellery Market.
- The above Financial Results are also available on our website www.parshvaenterprises.co.in and stock exchange website www.bseindia.com
- Previous periods / years' figures, have been re-grouped / re-classified, where necessary to make it comparable with the current period.



For and on behalf of Directors
Parshva Enterprises Limited

Prashant Vora

Prashant Vora
Managing Director
DIN: 06574912

Place : Mumbai
Date : 22.01.2024



BOHARA SHAH & CO

CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on the Quarterly and Year to date Unaudited Standalone financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors
Parshva Enterprises Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Parshva Enterprises Limited ("the Company") for the quarter ended 31st December 2023 and year to date from 1st April, 2023 to 31st December, 2023 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, amended (the "Listing Relations").
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), as prescribed under Section 133 of Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement 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 the 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.
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 the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M/s Bohara Shah & Co.

Chartered Accountants
ICAI Firm Registration No. 143865W

MS Shah

Monik B. Shah
(Partner)

Membership No. 160452

Place: Mumbai

Date: 22.01.2024

UDIN: 24160452BKCVEN8687



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CIN : L51909MH2017PLC297910

Registered Office: 811 A Wing, Jaswanti Allied Business Cen Ramchandra Lane Extn., Malad West Mumbai City - 400064

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STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2023

(Rs. in Lakhs)

SR No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		01-10-2023	01-07-2023	01-10-2022	01-04-2023	01-04-2022	01-04-2022
		31-12-2023	30-09-2023	31-12-2022	31-12-2023	31-12-2022	31-03-2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Income						
1	Revenue from operations	636.47	554.78	475.11	1646.51	1301.1	1829.41
2	Other income	0.00	0.00	0.00	0.09	0.08	0.12
3	Total Income from Operations (net) (1+2)	636.47	554.78	475.11	1646.60	1301.18	1829.53
4	Expenses						
	(a) Cost of materials consumed	0.00	0.00	0.00	0.00	0	0
	(b) Purchases of Stock-in-Trade	555.52	577.77	544.90	1402.48	1145.86	1629.23
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade (opening-Closing)	53.57	-47.85	-91.15	164.97	83.1	103.88
	(D) Employee benefits expense	6.69	6.63	5.07	20.64	18.76	25.63
	(E) Finance cost	3.23	3.32	2.54	9.57	7.62	10.1
	(F) Depreciation and amortization expense	0.97	0.81	0.16	2.58	4.66	4.823
	(g) Other expenses	6.22	5.03	5.48	20.55	20.49	25.494
	Total expenses	626.20	545.71	467.01	1620.78	1280.49	1799.157
5	Profit/(Loss) from operations before exceptional items and tax (3-4)	10.27	9.06	8.10	25.82	20.69	30.37
6	Exceptional items	0.00	0.00				0.72
7	Profit/(Loss) before tax (5+ 6)	10.27	9.06	8.10	25.82	20.69	29.65
8	Tax expense:						
	(a) Current	2.56	1.99	2.11	6.22	5.38	8.33
	(b) Deferred	0.00	0.00	0.00	0.00	0	-0.12
	Total Tax	2.56	1.99	2.11	6.22	5.38	8.21
9	Net Profit/(Loss) after tax (7-8)	7.72	7.07	5.99	19.59	15.31	21.44
10	Other Comprehensive Income						
(A)	i) Item that will not be reclassified to Profit & Loss	0.00	0.00	0.00	0.00	0.00	0.00
	ii) Income tax relating to item that will not be reclassified to Profit & Loss	0.00	0.00	0.00	0.00	0.00	0.00
(B)	i) Items that will be reclassified to profit or loss	0.00	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	0.00
	Total Other Comprehensive Income for the period / Year (Comprising profit and other comprehensive income for the period)	0.00	0.00	0.00	0.00	0.00	0.00
11	Total Comprehensive Income (9+10)	7.72	7.07	5.99	19.59	15.31	21.44
	Earnings Per Share (not annualised)						
12	Paid up Equity share Capital (Face Value of Rs. 10/- each)	1004.97	1004.97	1004.97	1004.97	1004.97	1004.97
13	Earnings per share (of Rs.10/- each) (not annualised)						
	(a) Basic	0.08	0.07	0.06	0.19	0.15	0.21
	(b) Diluted	0.08	0.07	0.06	0.19	0.15	0.21

Notes :

- The above Consolidated Unaudited Financial Results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 22nd January, 2024. The statutory Auditors of the Company have carried out limited review of the above Consolidated Unaudited Financial Results for the Quarter and Nine Months ended 31st December, 2023 pursuant to regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015. The above Consolidated Un-audited Financial Results of Parshva Enterprises Limited (the Company) and its Wholly Owned Subsidiaries (WOS) Parshva Multitrade Limited and Simandhar Impex Limited are drawn in terms of Regulation 33 of SEBI (LODR) Regulations, 2015.
- The Above Financial Results have been prepared in accordance with the applicable Indian Accounting Standards as prescribed under section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 as amended and other recognized accounting practices and policies to the extent applicable.
- The Holding Company (Parshva Enterprises Ltd) has incorporated a Wholly Owned Subsidiaries (WOS) Parshva Multitrade Limited and on 10th November, 2023 and Simandhar Impex Limited on 15th December 2023, to explore business opportunities in the Real Estate and Jewellery Market.
- The above Financial Results are also available on our website www.parshvaenterprises.co.in and stock exchange website www.bseindia.com
- Previous periods / years' figures, have been re-grouped / re-classified, where necessary to make it comparable with the current period.



For and on behalf of Directors
Parshva Enterprises Limited

Prashant Vora

Prashant Vora
Managing Director
DIN: 06574912

Place : Mumbai
Date : 22.01.2024



BOHARA SHAH & CO

CHARTERED ACCOUNTANTS

Independent Auditor's Review Report On Quarterly and Year to date Unaudited Consolidated financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors
Parshva Enterprises Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Parshva Enterprises Limited ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), for the quarter ended 31st December, 2023 and year to date from 01st April 2023 to 31st December, 2023 ("the Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements 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 Holding Company's Management and approved by the Holding 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), as prescribed under Section 133 of 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 Regulation. Our responsibility is to express a conclusion based on our review.
3. We conducted our review of the Statement 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 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:
 1. Parshva Enterprises Limited – Holding Company
 2. Parshva Multitrade Limited - Wholly owned subsidiary
 3. Simandhar Impex Limited - Wholly owned subsidiary



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BOHARA SHAH & CO

CHARTERED ACCOUNTANTS

5. Based on our review conducted and procedures performed as stated in paragraph 3 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 the 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 term of the listing regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The Consolidated unaudited financial results include the interim financial information of 2 subsidiaries which have not been reviewed, whose interim financial information reflect total revenue Rs. NIL and Rs. NIL for the quarter and nine months ended 31st December, 2023 respectively, total net loss after tax of Rs. 0.47 Lacs and Rs. 0.47 Lacs for the quarter and nine months ended 31st December, 2023 respectively and total comprehensive income of Rs NIL and Rs. NIL for the quarter and nine months ended 31st December, 2023 respectively, as considered in statement, their interim financial information which have not been reviewed by their auditors. According to the information and explanations given to us by the management, these interim financial information are not material to the group.

Our conclusion is not modified in respect of this matter.

For M/s Bohara Shah & Co.

Chartered Accountants

ICAI Firm Registration No. 143865W

MS Shah

MonikB. Shah

(Partner)

Membership No. 160452

Place : Mumbai

Date: 22.01.2024

UDIN: 24160452BKCV E07886

