

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: 28th June, 2021

Head- Listing Compliance BSE Limited Phiroze Jeejeebhoy Towers Dalal Street Mumbai-400001 Security code: 540467	The Head Listing Compliance Calcutta Stock Exchange Limited 7, Lyons Range, Dalhousie, Murgighata, BBD Bagh, Kolkata- 700001 Scrip Code: 026501
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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, 28th Day of June, 2021** (commenced at **03:00 P.M** and concluded at 4.00 P.M.) at Registered Office of the company at Village Bajra Rahon Road, Ludhiana-141007 inter alia to considered, approved and taken on record the following matters:

1. **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 31, 2021. **(Copy Enclosed)**
2. **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)** on 28.06.2021. **(Copy Enclosed)**
3. Declaration of unmodified opinion on Auditor's Report on annual financial results for the quarter and year ended 31st March, 2021. **(Copy Enclosed)**
4. Appointment of **M/s. P. S. Bathla & Associates**, as Secretarial Auditor of the Company for the financial year 2020-21.
5. Taking note of Certificate of Non-Applicability of Disclosure of Related Party Transactions on a consolidated basis as required under Regulation 23(9) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 for half year ended on 31st March, 2021. **(Copy Enclosed)**

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6. Declaration of Non Applicability of Compliance with Statement of Deviation(s) or Variation(s) as per Regulation 32 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015- For the quarter ended March 31, 2021. (**Copy Enclosed**)

For Parmeshwari Silk Mills Limited

JATINDER PAL SINGH

Digitally signed by JATINDER
PAL SINGH
Date: 2021.06.28 16:06:11
+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, 2021

To,
THE BOARD OF DIRECTORS OF
PARMESHWARI SILK MILLS LIMITED
VILLAGE BAJRA RAHON ROAD
LUDHIANA
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 SILK MILLS LIMITED** for the quarter ended March 31, 2021 and for the year ended March 31, 2021 ("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").

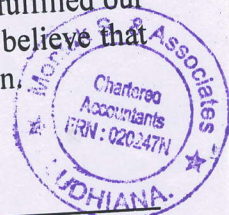
In our opinion and to the best of our information and according to the explanations given to us, these Standalone Financial Results:

- 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, 2021 and for the year ended March 31, 2021.

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.

Management's Responsibilities for the Standalone Financial Results



MONTEK S & ASSOCIATES

CHARTERED ACCOUNTANTS

B.O. : 524-L Model Town
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Phone No. 0161-4610756,
E-mail: camonteksingh@gmail.com



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E-mail: camonteksingh@gmail.com

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.

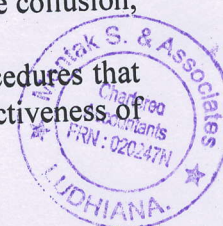
In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends 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.
- 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.



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- 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 and Associates
Chartered Accountants
FRN: 020247N

Montek Singh
Membership No 546517
Date: 28.06.2021



UDIN → 21546517 AAAA DR473 7

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Sub: Declaration on Audit Report for the year ended 31st March, 2021

Dear Sir/Madam,

We hereby declare, on behalf of **Parmeshwari Silk Mills Limited** that Audit report in respect to Annual Audited financial Results for the period ended 31st March, 2021 submitted by **M/s. Montek S & Associates (FRN: 020247N) (Formerly known as M/s. Kumar & Gupta, Statutory , FRN: 020247N)** Auditor of the Company is with unmodified opinion of the Statutory Auditor.

Kindly take the above information on your records.

Sincerely,

Yours faithfully,
For Parmeshwari Silk Mills Limited

JATINDER PAL SINGH  Digitally signed by JATINDER PAL SINGH
Date: 2021.06.28 16:07:39 +05'30'

Jatinder Pal Singh
Whole Time Director
DIN: 01661864

Place: Ludhiana

Statement of Standalone Audited Financial Results for the Quarter and Year ended March 31, 2021

Amt. (In Lacs)

Particulars	Quarter Ended			Year Ended	
	31st March, 2021	31st Dec, 2020	31st March, 2020	31st March, 2021	31st March, 2020
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I. Revenue from Operations	3665.88	3233.65	3554.53	10109.81	14347.07
II. Other Income	8.53	3.76	16.06	14.52	21.81
III. Total Income (I +II)	3674.41	3237.41	3570.59	10124.33	14368.88
IV. Expenses					
Cost of Material Consumed	1519.98	1532.11	1295.20	4876.04	6617.28
Purchases of Stock-in-trade					
Changes in inventories of finished goods, Work-in-progress and stock-in-trade	5.83	-153.49	376.25	-687.66	-281.92
Employee Benefits Expenses	480.45	328.45	417.10	1217.18	1881.82
Finance Costs	141.57	189.46	284.15	640.54	850.57
Depreciation and amortisation expenses	90.56	72.00	84.58	288.06	299.58
Other Expenses	1356.30	1189.90	890.42	3539.36	4232.4
Total Expenses (IV)	3594.69	3158.43	3347.70	9873.52	13599.73
V. Profit/(Loss) before exceptional items and tax (III- IV)	79.72	78.98	222.89	250.81	769.15
VI. Exceptional items	9.54	1.60	9.95	11.14	9.95
VII. Profit/(Loss) before tax (V-VI)	70.18	77.38	212.94	239.67	759.20
VIII. Tax Expense					
(1) Current tax	12.04	13.29	41.50	41.13	131.99
(2) Deferred tax	22.89	0.00	88.00	22.89	88.00
(3) Previous Year Tax	5.47	0.00	0.52	5.47	4.65
IX. Profit/(Loss) for the period from continuing operations (VII-VIII)	29.78	64.09	82.92	170.18	534.56
X. Profit/(Loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00
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)	29.78	64.09	82.92	170.18	534.56
XIV. Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00
(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)	29.78	64.09	82.92	170.18	534.56
XVI. Paid up Equity Share Capital (Face Value of Rs. ___ Each)	30.01	30.01	30.01	30.01	30.01
XVII. Other Equity	0.00	0.00	0.00	0.00	0.00
XIX. Earnings per equity share (for continuing operation):	0.99	2.14	2.76	5.67	17.81
(1) Basic	0.99	2.14	2.76	5.67	17.81
(2) Diluted	0.99	2.14	2.76	5.67	17.81
XX. Earnings per equity share (for discontinued operation):	0.00	0.00	0.00	0.00	0.00
(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	0.99	2.14	2.76	5.67	17.81
(2) Diluted	0.99	2.14	2.76	5.67	17.81

Notes:

- The above results have been reviewed by Audit Committee and taken on record by the Board of Directors at its Meeting held on 28, June 2021. 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, 2021 and March 31, 2020 and the unaudited published year-to-date figures up to December 31, 2020 and December 31, 2019, 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: 2021.06.28 16:08:38 +05'30'

Jatinder Pal Singh
 Designation : Director
 DIN : 01661864

Date: 28/06/21
 Place : Ludhiana

PARMESHWARI SILK MILLS LIMITED

Statement of Audited Standalone and Consolidated Assets and Liabilities

as on 31.03.2021

Particulars	As at 31st March, 2021	As at 31st March, 2020
	(Audited)	(Audited)
ASSETS		
Non current assets		
(a) Property, Plant and Equipment	3810.81	4074.99
(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	38.98	38.98
(iv) Other(to be specified)	-	-
(i) Deferred tax assets (net)	-	-
(j) Other non-current assets	-	-
Current Assets		
(a) Inventories	4407.34	3892.02
(b) Financials Assets		
(i) Investments	-	-
(ii) Trade receivables	4358.49	4653.11
(iii) Cash and cash equivalents	3.39	9.76
(iv) Bank Balance other than (iii) above	0.96	18.09
(v) Loans	171.07	134.29
(vi) Others (to be specified)	9.60	4.04
(c) Current tax Assets	-	-
(d) Other current Assets	394.64	376.11
TOTAL ASSETS	13195.28	13201.39
EQUITY AND LIABILITES		
Equity-		
(a) Equity Share Capital	300.11	300.11
(b) Other Equity	2640.19	2470.01
Liabilities		
Non -Current liabilities		
(a) Financials Liabilities		
(i) Borrowings	4043.77	3422.44
(ii) Trade Payable	-	-
(iii) Other Financial liabilities (other than specified in item (b) to be specified)	-	-
(b) Provisions	-	-
(c) Deffered Tax Liabilites (net)	306.63	283.74
(d) Other Non-Current Liabilities	-	-
Current Liabilities		
(a) Financials Liabilities		
(i) Borrowings	4197.89	4397.71
(ii) Trade Payables	1409.72	1970.52
(iii) Other Financial liabilities (other than specified in item (c) to be specified)	-	-
(b) Other current liabilities	101.79	83.21
(c) provisions	190.01	226.28
(d) Current Tax Liabilities	5.18	47.38
TOTAL EQUITY AND LIABILITES	13195.28	13201.39

ForParmeshwari Silk Mills Ltd

JATINDER PAL
SINGH

Digitally signed by JATINDER PAL
SINGH
Date: 2021.06.28 16:06:44 +05'30'

Jatinder Pal Singh
Whole time Director
DIN : 01661864
Date 28.06.21
Place : Ludhiana

PARMESHWARI SILK MILLS LIMITED
CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31ST MARCH, 2021

	As at 31.03.2021	As at 31.03.2020
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax and extra ordinary items	239.68	759.21
Adjustment for :		
Depreciation	288.06	299.59
Hire income	-	-
Profit/loss on sale of assets	2.71	-
Interest Received	(0.62)	(1.44)
	-	-
Balance w/off	-	-
Rent Received	(2.40)	(2.40)
Interest paid	640.54	850.57
Operating profit before working capital changes	1,167.97	1,905.51
Adjustment for Working Capital :		
Increase / Reduction in inventory	(515.33)	(375.72)
(Increase) / Reduction Trade receivables	294.62	(1,213.37)
Increase / (Reduction) Trade payables	(560.80)	317.99
Increase / (Reduction) Other Current Liabilities	(59.90)	21.91
(Increase) / Reduction Other Current Assets	(55.31)	-204.57
(Increase) / Reduction Loans and Advances		
Cash flow before extra ordinary items	(896.71)	(1,453.75)
Tax Paid	46.60	136.64
Net cash flow from operating activities	(943.31)	(1,590.39)
B. CASH FLOW FROM INVESTMENT ACTIVITIES		
Intt received	0.62	1.44
Rent income	2.40	2.40
Sale of Fixed Assets	4.15	-
Purchase of Fixed Assets	(30.74)	(794.00)
Call in Arrears		-
Purchase of Current Investment		-
Sale proceeds of Investment		-
Net cash flow from investing activities	(23.57)	(790.15)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Increase/(Repayment) Loan of Financial Institutions	621.33	340.73
Income / (Repayment) of Short Term Borrowings	(199.81)	1,005.24
Increase/ Reduction of other creditors		-
Increase/ Reduction of Long Term Advances	-	(5.50)
Interest paid to Financial Institutions	(640.54)	(850.57)
Call money received		
Loan given	-	
Net cash flow from financing activities	(219.03)	489.90
Net Increase/(decrease) in cash and cash equivalents (A+B+C)	(17.94)	14.88
Opening Cash and cash equivalents	31.89	17.02
Closing Cash and cash equivalents	13.95	31.89

The above results were reviewed by the Audit Committee and have been approved by the Board of Directors at their meeting held on 28.06.21.
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 Limited

JATINDER PAL SINGH Digitally signed by JATINDER PAL SINGH
Date: 2021.06.28 16:07:16 +05'30'

Jatinder Pal Singh
Director
Din -01661864
Date -28.06.21
Place - Ludhiana

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Subject: Non Applicability of Disclosure on Related Party Transactions on a consolidated basis under Regulation 23(9) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015- For the half year ended March 31, 2021

Dear Sir/Ma'am,

This has reference to Regulation 15(2) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, where a company is exempt from compliance with few specified regulations if the listed entity is having paid up equity share capital not exceeding Rs. 10,00,00,000/- (Rupees Ten Crore) and net worth not exceeding Rs. 25,00,00,000/- (Rupees Twenty Five Crore) as on the last date of previous financial year.

Please note that our Company has **Paid up Capital of Rs. 300.11 Lakh** only (i.e. less than stipulated limit of Rs.10 Crore) and **Net Worth of Rs. 2640.19 Lacs** as per the last audited balance sheet as on March 31, 2021.

Therefore, in terms of the aforesaid Regulation i.e. Regulation 15(2) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations 2015, the Company is not under any obligation to file **Disclosure on Related Party Transactions on a consolidated basis** for the half year ended on March 31, 2021.

We request you to kindly take the above information on your records.

For Parmeshwari Silk Mills Limited

JATINDER PAL
SINGH

Digitally signed by JATINDER PAL
SINGH
Date: 2021.06.28 16:08:10 +05'30'

Jatinder Pal Singh
Whole Time Director
DIN: 01661864

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Date: 28.06.2021

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Subject: Non Applicability of Compliance with Statement of Deviation(s) or Variation(s) as per Regulation 32 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015- For the quarter ended March 31, 2021

Sir/Madam,

With reference to Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the disclosure of Statement of Deviation(s) or Variation(s) under the said regulation is not applicable to the Company.

Kindly take the above information for your records.

Thanking you,

For Parmeshwari Silk Mills Limited

**JATINDER PAL
SINGH**

Digitally signed by JATINDER
PAL SINGH
Date: 2021.06.28 16:09:45
+05'30'

**Jatinder Pal Singh
Whole Time Director
DIN: 01661864**

Place: Ludhiana