

Date: 16.10.2023

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 16th October, 2023

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 16th October, 2023 have considered and approved the Un-Audited Financial Results of the Company for the Quarter and Half Year ended September 30, 2023.

In respect of above, we enclosed herewith the following:

1. The Un-Audited Financial Results for the Quarter and Half Year ended September 30, 2023.
2. Limited Review Report issued by M/s Bohara Shah & Co., Chartered Accountants., Statutory Auditors of the Company on the Un-audited Financial Results of the Company for the Quarter and Half Year ended September 30, 2023.

The meeting of the Board of Directors commenced at 11:00 AM and concluded at 12:05 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 HALF YEAR ENDED 30TH SEPTEMBER, 2023

(Rs. in Lakhs)

SR No.	Particulars	Quarter Ended			Half year Ended		Year Ended
		01-07-2023	01-04-2023	01-07-2022	01-04-2023	01-04-2022	01-04-2022
		30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Income						
1	Revenue from operations	554.78	455.26	396.03	1010.04	825.99	1829.41
2	Other income	0.00	0.09	0.08	0.09	0.08	0.12
3	Total Income from Operations (net) (1+2)	554.78	455.35	396.11	1010.13	826.07	1829.53
	Expenses						
	(a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Purchases of Stock-in-Trade	577.77	269.19	356.78	846.96	600.96	1629.23
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade (opening-Closing)	-47.85	159.24	18.47	111.40	174.25	103.88
	(D) Employee benefits expense	6.63	7.32	7.12	13.95	13.69	25.63
	(E) Finance cost	3.32	3.01	2.41	6.34	5.08	10.10
	(F) Depreciation and amortization expense	0.81	0.81	0.37	1.62	4.50	4.82
	(g) Other expenses	5.03	9.28	5.41	14.31	15.01	25.49
	Total expenses	545.71	448.85	390.56	994.57	813.49	1799.16
5	Profit / (Loss) from operations before exceptional items and tax (3-4)	9.06	6.50	5.55	15.56	12.58	30.37
6	Exceptional items	0.00	0.00				0.72
7	Profit / (Loss) before tax (5+ 6)	9.06	6.50	5.55	15.56	12.58	29.65
8	Tax expense:						
	(a) Current	1.99	1.69	1.44	3.68	3.27	8.33
	(b) Deferred	0.00	0.00	0.00	0.00	0.00	-0.12
	Total Tax	1.99	1.69	1.44	3.68	3.27	8.21
9	Net Profit / (Loss) after tax (7-8)	7.07	4.81	4.11	11.88	9.31	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)	7.07	4.81	4.11	11.88	9.31	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	0.07	0.05	0.04	0.12	0.09	0.21
	(b) Diluted	0.07	0.05	0.04	0.12	0.09	0.21

Notes :

- The above Unaudited Financial Results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 16th October, 2023. The statutory Auditors of the Company have carried out limited review of the above standalone Unaudited Financial Results for the Quarter and Half Year ended 30th September, 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 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 : 16th October, 2023

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Email: info@parshvaenterprises.co.in Website: www.parshvaenterprises.co.in Tel: +9122-49729700

STATEMENT OF ASSETS AND LIABILITIES

(Figures in Lakhs)

SR No.	Particulars	For the period Ended	
		01-04-23	01-04-22
		30-09-23	31-03-23
		(Un-audited)	(Audited)
A	ASSETS		
1	Non-current assets		
	(a) Property, plant and equipment	10.31	11.92
	(b) Capital work in progress	-	-
	(c) Financial Assets		
	(i) Trade Receivables, non-current	-	-
	(ii) Non- Current Investments	-	-
	(iii) Loans, Non-Current	-	-
	(d) Deferred tax assets (net)	2.86	2.86
	(e) Other non-current assets	3.46	4.46
	(f) Income tax (net)		0
	Total Non - Current Assets	16.63	19.24
2	Current assets		
	(a) Inventories	309.79	421.19
	(b) Financial Assets		
	(i) Investments		
	(ii) Trade receivables, Current	720.77	572.91
	(iii) Cash and cash equivalents	0.75	0.82
	(iv) Bank balances other than (iii) above	0.06	0.55
	(v) Loans, Current	138.20	138.62
	(vi) Other financial assets		
	(c) Other current assets	2.83	7.22
	Total Current Assets	1172.40	1141.30
	TOTAL ASSETS (1+2)	1189.03	1160.54
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	1004.97	1004.97
	(b) Other Equity	56.17	44.67
	Total Equity	1061.14	1049.64
2	Liabilities		
a	Non-current liabilities		
	(a) Borrowings, non-current	117.23	93.23
	(b) Trade Payables, non-current	-	-
	(c) Provisions, non-current	-	-
	(d) Deferred tax liability (net)	-	-
	(e) Other Non-Current Liabilities	-	-
	Total Non-Current liabilities (a)	117.23	93.23
b	Current Liabilities		
	(a) Borrowings, current	-	-
	(b) Trade Payables, current	-	-
	(c) Provisions, current	6.62	8.83
	(d) Current Tax liabilities(net)		
	(e) Other Current Liabilities	4.04	8.84
	Total Current liabilities (b)	10.66	17.67
	Total Liabilities (a+b)	127.89	110.90
	TOTAL EQUITY AND LIABILITIES (1+2)	1189.03	1160.54



For and on behalf of Directors
Parshva Enterprises Limited

Prashant Vora

Prashant Vora
Managing Director
DIN: 06574912

Place : Mumbai
Date : 16th October, 2023

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CASH FLOW STATEMENT FOR THE PERIOD ENDED SEPTEMBER 30, 2023

(Figures in Lakhs)

SR No.	Particulars	For the period Ended	For the period ended
		01-04-23	01-04-22
		30-09-23	31-03-23
		(Un-audited)	(Audited)
A	Cash Flow from Operating Activities :		
	Net Profit/(Loss) before tax	15.54	29.65
	Adjustments for:-		
	Finance Cost	6.34	10.10
	Depreciation	1.62	4.82
	Profit on Sale of Shares		
	Interest Income/Dividend Income	-0.09	-0.12
	Operating Profit before working capital changes	23.40	44.46
	Increase / (Decrease) in Short Term Borrowings	23.87	-7.58
	Increase / (Decrease) in Trade Payables	1.84	-15.05
	Increase / (Decrease) in Other Current Liabilities	-1.49	-0.67
	Increase / (Decrease) in Short term Provision	-3.56	103.88
	(Increase) / Decrease in Inventories	111.40	-117.33
	(Increase) / Decrease in Trade Receivable	-147.87	1.01
	(Increase) / Decrease in Other current assets	-0.76	1.99
	(Increase) / Decrease in Other Non current assets	0.99	3.82
	(Increase) / Decrease in Short Term Loans & Advances	-2.25	0.00
	Operating Profit after working capital changes	5.57	14.53
	Less: Income Tax Paid	0.00	-8.33
	Net Cash from/ (used in) Operating Activities	5.57	6.20
B	Cash Flow from Investing Activities :		
	(Purchase)/ Sale of Fixed Assets	0.00	-0.88
	(Purchase)/ Sale of Non Current Investments	0.00	
	Interest Received/Dividend Income	0.09	0.12
	Short Term Loan & Advances		
	Net Cash from/ (used in) Investing Activities	0.09	-0.77
C	Cash Flow from Financing Activities :		
	Proceeds from Issue of shares		0.00
	Proceeds from Securities Premium		0.00
	Issue of Bonus Shares		0.00
	Finance Cost	-6.34	-10.10
	Profit on Sale of Shares		
	Adjustments in retained earnings		
	Net Cash from/ (used in) Financing Activities	-6.34	-10.10
	Net Increase/ (Decrease) in Cash & Cash Equivalents (A+B+C)	-0.68	-4.67
	Cash & Cash Equivalents as at the beginning of the year	-56.10	-51.43
	Cash & Cash Equivalents as at the end of the year	-56.78	-56.10
	Components of Cash and Cash Equivalents:		
	Cash and Bank Accounts	0.81	1.37
	Cash Credit Accounts	-57.59	-57.47



For and on behalf of Directors
Parshva Enterprises Limited

Prashant Vora

Prashant Vora
Managing Director
DIN: 06574912

Place : Mumbai
Date : 16th October, 2023

BOHARA SHAH & CO

CHARTERED ACCOUNTANTS

To
The Board of Directors
Parshva Enterprises Limited

Limited Review Report

1. We have reviewed the accompanying Statement of Unaudited Financial Results of Parshva Enterprises Limited ("the Company") for the quarter and half year ended 30th September, 2023 ("the Statement"). The Statement has been prepared by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, which has been initialed by us for identification purposes.
2. This Statement, which is the responsibility of the Company's Management and approved by the 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

Monik Shah

Monik Shah
(Partner)

Membership No. 160452
UDIN: 23160452BGSENL2005
Place: Mumbai
Date: 16th October, 2023



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