

Date: 10.02.2023

**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 10<sup>th</sup> February, 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 Friday, the 10<sup>th</sup> February, 2023 have Considered and Approved the Un-Audited Financial Results of the Company for the Quarter and Nine Months ended December 30, 2022.

In respect of above, we enclosed herewith the following:

1. The Un-Audited Financial Results for the Quarter and Nine Months ended December 30, 2022.
2. Limited Review Report issued by M/s Choudhary Choudhary & CO., Chartered Accountants., Statutory Auditors of the Company on the Un-audited Financial Results of the Company for the 3<sup>rd</sup> Quarter and Nine Months ended December 30, 2022.

The meeting of the Board of Directors commenced at 10:00 AM and concluded at 11:10 AM.

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 Tel: +9122-49729700

## STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2022

SR No.	Particulars	Quarter Ended			Nine Months Ended		(Rs. in Lakhs)
							Year Ended
		01-10-2022	01-07-2022	01-10-2021	01-04-2022	01-04-2021	01-04-2021
		31-12-2022	30-09-2022	31-12-2021	31-12-2022	31-12-2021	31-03-2022
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
	<b>Income</b>						
1	Revenue from operations	475.11	396.03	369.45	1301.10	1002.89	1351.47
2	Other income	0.00	0.08	0.08	0.08	2.18	2.18
3	<b>Total Income from Operations (net) (1+2)</b>	<b>475.11</b>	<b>396.11</b>	<b>369.53</b>	<b>1301.18</b>	<b>1005.07</b>	<b>1353.65</b>
	<b>Expenses</b>						
	(a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Purchases of Stock-in-Trade	544.90	356.78	311.69	1145.86	926.72	1336.01
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade (opening-Closing)	-91.15	18.47	35.83	83.10	10.94	-83.04
	(D) Employee benefits expense	5.07	7.12	5.96	18.76	19.07	25.38
	(E) Finance cost	2.54	2.41	1.30	7.62	3.26	4.52
	(F) Depreciation and amortization expense	0.16	0.37	0.51	4.66	5.87	6.39
	(g) Other expenses	5.48	5.41	5.88	20.49	17.45	33.71
	<b>Total expenses</b>	<b>467.01</b>	<b>390.56</b>	<b>361.17</b>	<b>1280.49</b>	<b>983.31</b>	<b>1322.96</b>
5	<b>Profit /(Loss) from operations before exceptional items and tax (3-4)</b>	<b>8.10</b>	<b>5.55</b>	<b>8.35</b>	<b>20.69</b>	<b>21.76</b>	<b>30.69</b>
6	Exceptional items					0.99	1.89
7	<b>Profit/(Loss) before tax (5+ 6)</b>	<b>8.10</b>	<b>5.55</b>	<b>8.35</b>	<b>20.69</b>	<b>20.77</b>	<b>28.80</b>
8	<b>Tax expense:</b>						
	(a) Current	2.11	1.44	2.39	5.38	0.00	8.25
	(b) Deferred	0.00	0.00	-0.12	0.00	0.00	-0.43
	<b>Total Tax</b>	<b>2.11</b>	<b>1.44</b>	<b>2.27</b>	<b>5.38</b>	<b>0.00</b>	<b>7.82</b>
9	<b>Net Profit /(Loss) after tax ( 7-8)</b>	<b>5.99</b>	<b>4.11</b>	<b>6.08</b>	<b>15.31</b>	<b>20.77</b>	<b>20.98</b>
10	<b>Other Comprehensive Income</b>						
(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
	<b>Total Other Comprehensive Income for the period / Year (Comprising profit and other comprehensive income for the period)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
11	<b>Total Comprehensive Income (9+10)</b>	<b>5.99</b>	<b>4.11</b>	<b>6.08</b>	<b>15.31</b>	<b>20.77</b>	<b>20.98</b>
12	<b>Paid up Equity share Capital (Face Value of Rs. 10/- each )</b>	<b>1004.97</b>	<b>1004.97</b>	<b>329.50</b>	<b>1004.97</b>	<b>329.50</b>	<b>1004.97</b>
13	<b>Earnings per share (of Rs.10/- each) (not annualised)</b>						
	(a) Basic	0.06	0.04	0.02	0.15	0.06	0.21
	(b) Diluted	0.06	0.04	0.02	0.15	0.06	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 10th February, 2023. 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, 2022 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. Financial year beginning from April 1, 2022.
  - The equity shares of Parshva Enterprises Ltd (Scrip Code 542694 ) listed under BSE SME Platform are migrated and admitted to dealings on the Mainboard Platform of BSE in the list of "B" Group w.e.f. 4th May, 2022 vide BSE letter reference number:LO/Migration/SC/MIG-TP/34/2022-23 dated May 2, 2022.
  - 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 Board of Directors

Parshva Enterprises Limited



*Prashant Vora*

Prashant Vora  
Managing Director  
DIN: 06574912

Place : Mumbai  
Date : 10th February, 2023





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 period 9 months ended as on 31st December, 2022 (“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.



**CHOUDHARY CHOUDHARY & CO.  
CHARTERED ACCOUNTANTS**

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 Choudhary Choudhary & Co.**

**Chartered Accountants**



**CA Alok Kumar Mishra**

**FRN – 002910C**

**M.No - 124184**

**Place: Mumbai**

**Date: 10.02.2023**

**UDIN: 23124184BGWIFX1292**