

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: 13.11.2024

Head- Listing Compliance
BSE Limited
Phiroze Jeejebhoy Towers
Dalal Street
Mumbai-400001

The Head Listing Compliance
Calcutta Stock Exchange Limited
7, Lyons Range, Dalhousie,
Murgighata, BBD Bagh,
Kolkata- 700001

Security code: 540467

Scrip Code: 026501

Sub: Outcome of Board Meeting pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/ Madam,

This is to inform you that the Meeting of the Board of Directors of the Company held on **Wednesday, 13th Day of November 2024** (commenced at **12:00 P.M.** and concluded at **06.35 P.M.**) at Registered Office of the Company at Village Bajra Rahon Road, Ludhiana-141007 has approved inter alia, the following matters:

1. **Un-audited Standalone & Consolidated Financial Results** as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter and half year ended September 30, 2024. **(Copy Enclosed)**
2. **Limited Review Report of Statutory Auditors** on the aforesaid Un-audited Standalone & Consolidated Financial Results for the quarter and half year ended 30th September, 2024 as per Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015. **(Copy Enclosed)**
3. **Un-audited Standalone & Consolidated Statement of Assets and Liabilities** as per Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 for half year ended on 30th September, 2024. **(Copy Enclosed)**
4. **Un-audited Standalone & Consolidated Cash Flow Statements** as per Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 for half year ended on 30th September, 2024. **(Copy Enclosed)**

Kindly take the above information on your records.

Thanking you,

Yours truly,

For Parmeshwari Silk Mills Limited

JATINDER Digitally signed by
JATINDER PAL SINGH
PAL SINGH Date: 2024.11.13
18:46:02 +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



E-mail: camonteksingh@gmail.com

Head Office :

Shiv Mandir Street, Central Town
Sutheri Road, Hoshiarpur Punjab
Mobile No. 9915666998

E-mail: camonteksingh@gmail.com

**INDEPENDENT AUDITORS' REPORT ON STATEMENT OF UNAUDITED STANDALONE
FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30TH SEPTEMBER,
2024**

To,
**THE BOARD OF DIRECTORS
PARMESHWARI SILK MILLS LIMITED
VILLAGE BAJRA RAHON ROAD,
LUDHIANA.**

We have reviewed the accompanying statement of unaudited financial results of **PARMESHWARI SILK MILLS LIMITED** for the period ended 30/09/2024. 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 provides 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 MONTEK S & ASSOCIATES
Chartered Accountants

**Montek
Singh**

Digitally signed by
Montek Singh
Date: 2024.11.13
18:53:06 +05'30'

Signature
MONTEK SINGH
(Partner)
(M No. 546517)

**Place: Ludhiana
Date: 13/11/2024**

MONTEK S & ASSOCIATES

CHARTERED ACCOUNTANTS

B.O. : 524-L Model Town
Opp. Bawa Bakery, Ludhiana.
Mobile No. 9915666998



E-mail: camonteksingh@gmail.com

Head Office :

Shiv Mandir Street, Central Town
Sutheri Road, Hoshiarpur Punjab
Mobile No. 9915666998

E-mail: camonteksingh@gmail.com

Independent Auditor's Review Report on consolidated unaudited quarterly and year to date financial results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter and half year ended September 30, 2024

**TO THE BOARD OF DIRECTORS OF
PARMESHWARI SILK MILLS LIMITED
VILLAGE BAJRA RAHON ROAD,
LUDHIANA**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **PARMESHWARI SILK MILLS LIMITED** and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit after tax and total comprehensive income of its associates and joint ventures for the quarter ended 30/09/2024 and for the period from 01/04/2024 to 30/09/2024 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended 30/09/2024 and the corresponding period from 01/04/2024 to 30/09/2024, as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.
 2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent'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"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
 3. 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. 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: **(indicate list of entities included in the consolidation similar to the requirement for audited consolidated results)**
 5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the branch auditors and other auditors referred to in
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MONTEK S & ASSOCIATES

CHARTERED ACCOUNTANTS

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E-mail: camonteksingh@gmail.com

Head Office :

Shiv Mandir Street, Central Town
Sutheri Road, Hoshiarpur Punjab
Mobile No. 9915666998

E-mail: camonteksingh@gmail.com

paragraph 7 below, 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 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, including the manner in which it is to be disclosed, or that it contains any material misstatement.

8. The consolidated unaudited financial results includes the interim financial statements/ financial information/ financial results of **Harappa Textile mills private limited** which have been reviewed/audited by their auditors, whose interim financial statements/ financial information/ financial results reflect total assets of Rs. 1525.20 Lakhs and total revenue of Rs 666.07 Lakhs, total net profit/(loss) after tax of Rs. 39.27 Lakhs for the quarter ended 30/09/2024 and for the period from 01/04/2024 to 30/09/2024, respectively

For MONTEK S & ASSOCIATES
Chartered Accountants

Montek
Singh

Digitally signed by
Montek Singh
Date: 2024.11.13
18:51:16 +05'30'

Signature
MONTEK SINGH
(Partner)
(M No. 546517)

Place: Ludhiana
Date: 13/11/2024

PARMESHWARI SILK MILLS LIMITED

Regd. Off: VILLAGE BAJRA RAHON ROAD LUDHIANA 141007, Ph no. : +91-161-2691873

Email id: psmtext@gmail.com, Website: www.parmeshwarisilkmills.com

CIN: L17116PB1993PLC012917

Statement of Unaudited Standalone Financial Results for the Quarter and Half Year ended September 30, 2024

Particulars	Quarter Ended			Half Year Ended		Amt. (In lakhs)
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	Year Ended 31.03.2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I. Revenue from Operations	4882.27	5563.80	4285.89	10446.07	9387.73	20306.44
II. Other Income	2.92	4.27	7.09	7.19	13.64	51
III. Total Income (I +II)	4885.19	5568.07	4292.98	10453.26	9401.37	20357.44
IV. Expenses						
Cost of Material Consumed	2128.28	2648.93	1682.09	4777.21	3751.61	7502.99
Purchases of Stock-in-trade						
Changes in inventories of finished goods, Work-in-progress and stock-in-trade	-903.38	-715.89	-690.32	-1619.27	-783.14	-743.84
Employee Benefits Expenses	819.27	812.36	677.64	1631.63	1375.64	2920.31
Finance Costs	195.35	219.27	181.75	414.62	344.91	790.61
Depreciation and amortisation expenses	100.15	90.38	80.91	190.53	167.16	339.29
Other Expenses:	2293.79	2284.16	2178.88	4577.95	4159.30	8730.97
Total Expenses (IV)	4633.46	5339.21	4110.95	9972.67	9015.48	19540.33
V. Profit/(Loss) before exceptional items and tax (III- IV)	251.73	228.86	182.03	480.59	385.89	817.11
VI. Exceptional items(CSR EXP.)	9.73	0.00	10.23	9.73	10.23	7.36
VII. Profit/(Loss) before tax (V-VI)	242.00	228.86	171.80	470.86	375.66	809.75
VIII. Tax Expense						
(1) Current tax	59.36	59.18	35.45	118.54	87.28	187.08
(2) Deferred tax	0.00	0.00	0.00	0.00	0.00	17.34
(3) Previous Year Tax	0.00	6.26	0.00	6.26	0.00	8.84
IX. Profit/(Loss) for the period from continuing operations (VII-VIII)	182.64	163.42	136.35	346.06	288.38	596.49
X. Profit/(Loss) from discontinued operations	0.00	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	0.00
XII. Profit/(Loss) from Discontinued operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00	0.00
XIII. Profit/(Loss) for the period (IX+XII)	182.64	163.42	136.35	346.06	288.38	596.49
XIV. Other Comprehensive Income						
(A) (i) Items that will not 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 not be reclassified to profit or loss	0.00	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	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
XV. Total Comprehensive Income for the period (XIII+XIV)	182.64	163.42	136.35	346.06	288.38	596.49
(Comprising Profit (Loss) and Other Comprehensive Income for the Period)						
XVI. Paid up Equity Share Capital (Face Value of Rs. 10/- Each)	300.11	300.11	300.11	300.11	300.11	300.11
XVII. Other Equity						
Reserves excluding Revaluation Reserves as per balance sheet						
XIX. Earnings per equity share (for continuing operation):						
(1) Basic	6.09	5.45	4.54	11.53	9.61	19.88
(2) Diluted	6.09	5.45	4.54	11.53	9.61	19.88
XX. Earnings per equity share (for discontinued operation):						
(1) Basic						
(2) Diluted						
XX. Earnings per equity share (for discontinued or Continuing operation):						
(1) Basic	6.09	5.45	4.54	11.53	9.61	19.88
(2) Diluted	6.09	5.45	4.54	11.53	9.61	19.88

Notes:

- The above results have been reviewed by Audit Committee meeting held on 13th November 2024 and thereafter approved by the Board of Directors at their meeting held on 13th November 2024.
- The Statutory Auditors have carried out Limited Review of the financial results of the Company for the quarter and half year ended September 30, 2024 under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Statutory Auditors have expressed an unmodified opinion on these 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 above financial results of the Company are available on the Company's website www.parmeshwarisilkmills.com and also at www.bseindia.com

For Parmeshwari Silk Mills Limited

JATINDER PAL SINGH
Digitally signed by JATINDER PAL SINGH
Date: 2024.11.13 18:44:04 +05'30'

Jatinder Pal Singh

Whole Time Director

DIN : 01661864

Date: 13.11.2024

Place of signing : LUDHIANA

PARMESHWARI SILK MILLS LIMITED

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CIN: L17116PB1993PLC012917

Statement of Unaudited Consolidated Financial Results for the Quarter and Half Year ended September 30, 2024

Particulars	Amt. (In lakhs)					
	Quarter Ended			Half Year Ended		Year Ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I. Revenue from Operations	4960.59	5695.62	4285.89	10656.21	9387.73	20338.53
II. Other Income	2.91	4.31	7.09	7.22	13.64	51.00
III. Total Income (I + II)	4963.50	5699.93	4292.98	10663.43	9401.37	20389.53
IV. Expenses						
Cost of Material Consumed	2229.31	2653.38	1682.09	4882.69	3751.61	7455.45
Purchases of Stock-in-trade						
Changes in inventories of finished goods, Work-in-progress and stock-in-trade	-1106.52	-692.70	-690.32	-1799.22	-783.14	-790.24
Employee Benefits Expenses	867.25	837.52	677.64	1704.77	1375.64	2946.06
Finance Costs	208.28	232.59	181.75	440.87	344.91	807.07
Depreciation and amortisation expenses	113.95	103.98	80.91	217.93	167.16	352.03
Other Expenses	2373.42	2318.97	2178.88	4692.39	4159.3	8778.36
Total Expenses (IV)	4685.69	5453.74	4110.95	10139.43	9015.48	19548.73
V. Profit/(Loss) before exceptional items and tax (III- IV)	277.81	246.19	182.03	524.00	385.89	840.80
VI. Exceptional items	9.73	0.00	10.23	9.73	10.23	7.36
VII. Profit/(Loss) before tax (V-VI)	268.08	246.19	171.80	514.27	375.66	833.44
VIII. Tax Expense						
(1) Current tax	62.21	60.47	35.45	122.68	87.28	194.78
(2) Deferred tax	0.00	0.00	0.00		0.00	26.15
(3) Previous Year Tax	0.00	6.26	0.00	6.26	0.00	9.07
IX. Profit/(Loss) for the period from continuing operations (VII-VIII)	205.87	179.46	136.35	385.33	288.38	603.44
Share of Profit / (loss) of Associates or Joint Ventures	0.00	0.00	0.00	0.00	0.00	0.00
Minority Interest	0.00	0.00	0.00	0.00	0.00	0.00
Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates/ joint Venture	0.00	0.00	0.00	0.00	0.00	0.00
X. Profit/(Loss) from continued operations	205.87	179.46	136.35	385.33	288.38	603.44
XI. Tax expense of discontinued operations	0.00	0.00	0			0.00
XII. Profit/(Loss) from Discontinued operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00	0.00
XIII. Profit/(Loss) for the period (IX+XII)	205.87	179.46	136.35	385.33	288.38	603.44
XIV. Other Comprehensive Income						
(A) (i) Items that will not be reclassified to profit or loss		0.00			0.00	0.00
(ii) Income tax relating to items that will not be reclassified to profit or loss	205.87	179.46	136.35	385.33	0.00	603.44
(B) (i) Items that will be classified to profit or loss	0.00	0.00	0	0	0	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
XV. Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the Period)	205.87	179.46	136.35	385.33	288.38	603.44
XVI. Earnings per equity share (for continuing operation):						
(1) Basic	6.86	5.98	4.54	12.84	9.61	20.11
(2) Diluted	6.86	5.98	4.54	12.84	9.61	20.11
XVII. Earnings per equity share (for discontinued operation):						
(1) Basic						
(2) Diluted						
XVIII. Earnings per equity share (for discontinued & continuing operations)						
(1) Basic	6.86	5.98	4.54	12.84	9.61	20.11
(2) Diluted	6.86	5.98	4.54	12.84	9.61	20.11

Notes:

- The above results have been reviewed by Audit Committee meeting held on 13th November 2024 and thereafter approved by the Board of Directors at their meeting held on 13th November 2024.
- The Statutory Auditors have carried out Limited Review of the financial results of the Company for the quarter and half year ended September 30, 2024 under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Statutory Auditors have expressed an unmodified opinion on these 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 above financial results of the Company are available on the Company's website www.parmeshwarisilkmills.com and also at www.bseindia.com

For Parmeshwari Silk Mills Limited

JATINDER PAL
SINGH

Digitally signed by JATINDER PAL
DN: cn=JATINDER PAL, o=PARMESHWARI SILK MILLS LIMITED, email=jatinder.pal@psmiltex.com

Jatinder Pal Singh
Whole Time Director

DIN : 01661864

Date: 13.11.2024

Place of Signing : Ludhiana

PARMESHWARI SILK MILLS LTD

Regd. Off: VILLAGE BAJRA ROAHN ROAD LUDHIANA 141007 Ph no. : +91-161-2691873,
Email id: PSMLTEX@GMAIL.COM Website: www.parmeshwarisilkmills.com
CIN: L17116PB1993PLC012917

Statement of Unaudited Standalone Assets and Liabilities as at September 30, 2024

Particulars	Amount in Lakhs	
	As at Current Half Year Ended	As at Previous Year Ended
	30.09.2024	31.03.2024
	(Unaudited)	(Audited)
ASSETS		
Non current assets		
(a) Property, Plant and Equipment	4973.03	4774.91
(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	255.40	255.40
(ii) Trade Receivables		
(iii) Loans	57.08	57.08
(iv) Other(to be specified)		
(i) Deferred tax assets (net)		
(j) Other non-current assets	7.24	7.24
TOTAL NON CURRENT ASSETS	5292.75	5094.63
Current Assets		
(a) Inventories	8774.27	6837.86
(b) Financials Assets		
(i) Investments		
(ii) Trade receivables	6658.81	6227.70
(iii) Cash and cash equivalents	14.25	5.77
(iv) Bank Balance other than (iii) above	154.72	384.36
(v) Loans	905.47	982.35
(vi) Otheres (to be specified)	4.98	4.98
(c) Current tax Assets		
(d) Other current Assets	527.47	776.50
TOTAL CURRENT ASSETS	17039.97	15219.52
TOTAL ASSETS	22332.72	20314.15
EQUITY AND LIABILITES		
Equity-		
(a) Equity Share Capital	300.11	300.11
(b) Other Equity	4655.04	4308.98
Liabliaties		
Non -Current liabilites		
(a) Financials Liabilites		
(i) Borrowings	4631.53	4615.22
(ii) Trade Payable		
(iii) Other Financial liabilities (other than specified in item (b) to be specified)		
(b) Provisions		
(c) Deffered Tax Liabilites (net)	409.05	409.05
(d) Other Non-Current Liabilities		
TOTAL NON CURRENT LIABLITIES	9995.73	9633.36
Current Liabilities		

(a) Financials Liabilities		
(i) Borrowings	6937.60	6638.67
(ii) Trade Payables	4786.20	3022.33
(A) total outstanding dues of micro enterprises and small enterprises		
(B) total outstanding dues of creditors other than micro enterprises and small enterprises		0.00
(iii) Other Financial liabilities (other than specified in item (c) to be specified		
(b) Other current liabilities	207.17	638.18
(c) Provisions	287.48	381.61
(d) Current Tax Liabilities (net)	118.54	
TOTAL CURRENT LIABILITIES	12336.99	10680.79
TOTAL EQUITY AND LIABILITES	22332.72	20314.15

For Parmeshwari Silk Mills Ltd

JATINDER Digitally signed by
JATINDER PAL SINGH
PAL SINGH Date: 2024.11.13
18:45:16 +05'30'

Jatinder Pal Singh
Whole Time Director
DIN : 01661864

Date: 13.11.2024
Place of Signing : Ludhiana

PARMESHWARI SILK MILLS LTD

Regd. Off:VILLAGE BAJRA ROAHN ROAD LUDHIANA 141007 Ph no. : +91-161-2691873,
Email id: PSMLTEX@GMAIL.COM Website: www.parmeshwarisilkmills.com
CIN: L17116PB1993PLC012917`

Statement of Unaudited Consolidated Assets and Liabilities as at September 30, 2024

Particulars	Amount in lakhs	
	As at Current Half Year Ended	As at Previous Year Ended
	30.09.2024	31.03.2024
	(Unaudited)	(Audited)
ASSETS		
Non current assets		
(a) Property, Plant and Equipment	5664.08	5493.36
(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		
(iv) Other(to be specified)	7.24	7.24
(i) Deferred tax assets (net)		
(j) Other non-current assets	57.48	57.48
TOTAL NON CURRENT ASSETS	5728.80	5558.08
Current Assets		
(a) Inventories	9018.09	7009.23
(b) Financials Assets		
(i) Investments		
(ii) Trade receivables	6739.37	6300.63
(iii) Cash and cash equivalents	17.29	8.78
(iv) Bank Balance other than (iii) above	154.72	384.36
(v) Loans	905.47	982.35
(vi) Others (to be specified)	4.98	4.98
(c) Current tax Assets		
(d) Other current Assets	692.37	929.07
TOTAL CURRENT ASSETS	17532.29	15619.40
TOTAL ASSETS	23261.09	21177.48
EQUITY AND LIABILITES		
Equity-		
(a) Equity Share Capital	300.11	300.11
(b) Other Equity	4700.34	4315.01
Liabilities		
Non -Current liabilities		
(a) Financials Liabilities		
(i) Borrowings	5271.83	5260.78
(ii) Trade Payable		
(iii) Other Financial liabilities (other than specified in item (b) to be specified (NCI)	0.10	0.10
(b) Provisions		
(c) Deffered Tax Liabilites (net)	425.38	425.38
(d) Other Non-Current Liabilities	45.50	45.50
TOTAL NON CURRENT LIABILITIES	10743.26	10346.88
Current Liabilities		
(a) Financials Liabilities		
(i) Borrowings	7083.69	6854.83
(ii) Trade Payables	4797.41	3024.93

(A) total outstanding dues of micro enterprises and small enterprises		
(B) total outstanding dues of creditors other than micro enterprises and small enterprises		
(iii) Other Financial liabilities (other than specified in item (c) to be specified		
(b) Other current liabilities	209.08	562.17
(c) Provisions	309.11	388.67
(d) Current Tax Liabilities (net)	118.54	0.00
TOTAL CURRENT LIABILITIES	12517.83	10830.60
TOTAL EQUITY AND LIABILITES	23261.09	21177.48

For Parmeshwari Silk Mills Ltd

**JATINDER PAL
SINGH**

Digitally signed by JATINDER
PAL SINGH
Date: 2024.11.13 18:44:37
+05'30'

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


Date: 13.11.2024

Place of Signing : Ludhiana

PARMESHWARI SILK MILLS LIMITED
Regd. Off: Village Bajra Rahon Road, Ludhiana-141007, Ph no. : +91-161-2691873,
Email id: psmлтex@gmail.com, Website: www.parmeshwarisilkmills.com
CIN: L17116PB1993PLC012917

UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 30 SEPTEMBER, 2024

	Amount in Lakhs	
	Year ended March 31, 2024 (01.04.2023 to 30.09.2024) (Unaudited)	Year ended March 31, 2024 (01.04.2023 to 31.03.2024) (Audited)
Particulars		
Cash flow from Operating Activities		
Profit Before Tax	470.86	809.75
Adjustments for		
Adjustments for finance costs	414.63	790.61
Adjustments for decrease (increase) in inventories	-1936.42	-1666.98
Adjustments for decrease (increase) in trade receivables, current	-431.11	-1238.86
Adjustments for decrease (increase) in trade receivables, non-current		
Adjustments for decrease (increase) in other current assets	249.04	-150.11
Adjustments for other financial assets, non-current		
Adjustments for other financial assets, current	76.88	374.47
Adjustments for other bank balances		
Adjustments for increase (decrease) in trade payables, current	1763.88	752.54
Adjustments for increase (decrease) in trade payables, non-current		
Adjustments for increase (decrease) in other current liabilities	-431.00	425.37
Adjustments for increase (decrease) in other non-current liabilities		
Adjustments for depreciation and amortisation expense	190.53	339.29
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss		
Adjustments for provisions, current	-94.14	
Adjustments for provisions, non-current		
Adjustments for other financial liabilities, current		
Adjustments for other financial liabilities, non-current		
Adjustments for unrealised foreign exchange losses gains		
Adjustments for dividend income		
Adjustments for interest income		-1.15
Adjustments for share-based payments		
Adjustments for fair value losses (gains)		
Adjustments for undistributed profits of associates		
Other adjustments for which cash effects are investing or financing cash flow		-2.4
Other adjustments to reconcile profit (loss)	118.54	
Other adjustments for non-cash items		-5.92
Share of profit and loss from partnership firm or association of persons or limited liability partnerships		
Total adjustments for reconcile profit (loss)	-79.18	-383.14
Net cash flows from (used in) operations	391.68	426.61
Dividends received		
Interest paid		
Interest received		
Income taxes paid (refund)	118.54	195.93
Income taxes paid for prior period	6.26	
Net cash flows from (used in) operating activities	266.88	230.68
Cash flows from used in investing activities		
Cash flows from losing control of subsidiaries or other businesses		
Cash flows used in obtaining control of subsidiaries or other businesses		
Other cash receipts from sales of equity or debt instruments of other entities		
Other cash payments to acquire equity or debt instruments of other entities		
Other cash receipts from sales of interests in joint ventures		
Other cash payments to acquire interests in joint ventures		
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships		
Cash payment for investment in partnership firm or association of persons or limited liability partnerships		
Proceeds from sales of property, plant and equipment		313.31
Purchase of property, plant and equipment	-388.65	-1426.19
Proceeds from sales of investment property		-273.61
Purchase of investment property		
Proceeds from sales of intangible assets		
Purchase of intangible assets		
Proceeds from sales of intangible assets under development		
Purchase of intangible assets under development		
Proceeds from sales of goodwill		
Purchase of goodwill		
Proceeds from biological assets other than bearer plants		
Purchase of biological assets other than bearer plants		
Proceeds from government grants		
Proceeds from sales of other long-term assets		
Cash receipts from repayment of advances and loans made to other parties		
Cash payments for future contracts, forward contracts, option contracts and swap contracts		
Cash receipts from future contracts, forward contracts, option contracts and swap contracts		
Dividends received		

Interest received		1.15
Income taxes paid (refund)		
Other inflows (outflows) of cash		2.4
Net cash flows from (used in) investing activities	-388.65	-1382.94
Cash flows from used in financing activities		
Proceeds from changes in ownership interests in subsidiaries		
Payments from changes in ownership interests in subsidiaries		
Proceeds from issuing shares		
Proceeds from issuing other equity instruments		
Payments to acquire or redeem entity's shares		
Payments of other equity instruments		
Proceeds from exercise of stock options		
Proceeds from issuing debentures notes bonds etc		
Proceeds from borrowings	315.23	2325.02
Repayments of borrowings		
Payments of finance lease liabilities		
Payments of lease liabilities		
Dividends paid		
Interest Paid	-414.63	-790.61
Income taxes paid (refund)		
Other inflows (outflows) of cash		
Net cash flows from (used in) financing activities	-99.39	1534.41
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-221.16	382.15
Effect of exchange rate changes on cash and cash equivalents		
Effect of exchange rate changes on cash and cash equivalents		
Net increase (decrease) in cash and cash equivalents		
Cash and cash equivalents cash flow statement at beginning of period	390.13	7.98
Cash and cash equivalents cash flow statement at end of period	168.97	390.13
Notes:		
1. The Cashflow Statement has been prepared under 'Indirect Method' as set out in Ind AS 7 "Statement of CashFlows".		
2. Amount in brackets, represent Cash Outflow.		
3. Previous year's year figures have been regrouped and rearranged wherever necessary.		
For Parmeshwari Silk Mills Ltd		
 JATINDER PAL SINGH Digitally signed by JATINDER SINGH Date: 2024.11.13 18:43:19 +05'30'		
Jatinder Pal Singh Whole time director DIN: 01661864		
Date: 13.11.2024		
Place : Ludhiana		



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

UNAUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31 SEPTEMBER, 2024

	Amount in Lakhs	
	Year ended September 30, 2024 (01.04.2024 to 30.09.2024) (Unaudited)	Year ended March 31, 2024 (01.04.2023 to 31.03.2024) (Audited)
<i>Particulars</i>		
Cash flow from Operating Activities		
Profit Before Tax	514.27	833.44
Adjustments for		
Adjustments for finance costs	440.87	807.07
Adjustments for decrease (increase) in inventories	-2008.86	1,838.35
Adjustments for decrease (increase) in trade receivables, current	-438.74	1,311.79
Adjustments for decrease (increase) in trade receivables, non-current		
Adjustments for decrease (increase) in other current assets	236.69	302.68
Adjustments for other financial assets, non-current		
Adjustments for other financial assets, current	76.88	374.47
Adjustments for other bank balances		
Adjustments for increase (decrease) in trade payables, current	1772.48	755.14
Adjustments for increase (decrease) in trade payables, non-current		
Adjustments for increase (decrease) in other current liabilities	-353.10	349.36
Adjustments for increase (decrease) in other non-current liabilities		45.61
Adjustments for depreciation and amortisation expense	217.93	352.03
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss		
Adjustments for provisions, current	-79.56	78.19
Adjustments for provisions, non-current		
Adjustments for other financial liabilities, current		
Adjustments for other financial liabilities, non-current		
Adjustments for unrealised foreign exchange losses gains		
Adjustments for dividend income		
Adjustments for interest income		1.15
Adjustments for share-based payments		
Adjustments for fair value losses (gains)		
Adjustments for undistributed profits of associates		
Other adjustments for which cash effects are investing or financing cash flow		2.40
Other adjustments to reconcile profit (loss)		
Other adjustments for non-cash items	118.54	5.92
Share of profit and loss from partnership firm or association of persons or limited liability partnerships		
Total adjustments for reconcile profit (loss)	-16.86	700.42
Net cash flows from (used in) operations	497.42	133.03
Dividends received		
Interest paid		
Interest received		
Income taxes paid (refund)	128.94	203.85
Other inflows (outflows) of cash		
Net cash flows from (used in) operating activities	368.48	70.82
Cash flows from used in investing activities		
Cash flows from losing control of subsidiaries or other businesses		
Cash flows used in obtaining control of subsidiaries or other businesses		
Other cash receipts from sales of equity or debt instruments of other entities		
Other cash payments to acquire equity or debt instruments of other entities		
Other cash receipts from sales of interests in joint ventures		
Other cash payments to acquire interests in joint ventures		
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships		
Cash payment for investment in partnership firm or association of persons or limited liability partnerships		
Proceeds from sales of property, plant and equipment		46.72
Purchase of property, plant and equipment	-388.65	1,884.22
Proceeds from sales of investment property		
Purchase of investment property		18.61

Proceeds from sales of intangible assets		
Purchase of intangible assets		
Proceeds from sales of intangible assets under development		
Purchase of intangible assets under development		
Proceeds from sales of goodwill		
Purchase of goodwill		
Proceeds from biological assets other than bearer plants		
Purchase of biological assets other than bearer plants		
Proceeds from government grants		
Proceeds from sales of other long-term assets		
Cash receipts from repayment of advances and loans made to other parties		
Cash payments for future contracts, forward contracts, option contracts and swapcontracts		
Cash receipts from future contracts, forward contracts, option contracts and swapcontracts		
Dividends received		
Interest received		1.15
Income taxes paid (refund)		
Other inflows (outflows) of cash		2.40
Net cash flows from (used in) investing activities	-388.65	- 1,852.55
Cash flows from used in financing activities		
Proceeds from changes in ownership interests in subsidiaries		
Payments from changes in ownership interests in subsidiaries		
Proceeds from issuing shares		
Proceeds from issuing other equity instruments		
Payments to acquire or redeem entity's shares		
Payments of other equity instruments		
Proceeds from exercise of stock options		
Proceeds from issuing debentures notes bonds etc		
Proceeds from borrowings	239.92	3,115.60
Repayments of borrowings		
Payments of finance lease liabilities		
Payments of lease liabilities		
Dividends paid		
Interest Paid	-440.87	- 807.07
Income taxes paid (refund)		
Other inflows (outflows) of cash		
Net cash flows from (used in) financing activities	-200.96	2,308.53
Net increase (decrease) in cash and cash equivalents before effect of exchange ratechanges	-221.13	385.15
Effect of exchange rate changes on cash and cash equivalents		
Effect of exchange rate changes on cash and cash equivalents		
Net increase (decrease) in cash and cash equivalents		
Cash and cash equivalents cash flow statement at beginning of period	393.14	7.98
Cash and cash equivalents cash flow statement at end of period	172.01	393.14
Notes: 1.The cashflow statement has been prepared under'Indirect Method' as set out in Ind AS 7 "Statement of Cash Flows".		
2.Amount in brackets, represent Cashflow.		
3.Previous year's figures have been regrouped and rearranged wherever necessary.		
For Parmeshwari Silk Mills Ltd		
 JATINDER PAL SINGH Date: 2024.11.13 18:41:18 +05'30'		
Jatinder Pal Singh		
Whole time director		
DIN: 01661864		
Date: 13.11.2024		
Place:Ludhiana		