

KUMAR & GUPTA

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Review report to
Stakeholders

We have reviewed the accompanying statement of unaudited financial results of Parmeshwari Silk Mills Limited for the period ended 31-12-2019 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 Kumar & Gupta
Chartered Accountants



Montek Singh

(Partner)

M.Number- 546517

UDIN No. – 20546517AAAAAJ7917

Place :Ludhiana

Date : 24-01-2020

PARMESHWARI SILK MILLS LIMITED
 Regd. Off: Village Bajra Rahon Road, Ludhiana-141007, Ph no. : +91-161-2691873,
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CIN: L17116PB1993PLC012917

Statement of Standalone Unaudited Financial Results for the Quarter and Nine Months Ended December 31, 2019

Particulars	Amt. (In Lacs)					
	Quarter Ended			Nine months ended		Year Ended
	31.12.2019	30.09.2019	31.12.2018	31.12.2019	31.12.2018	31.03.2019
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I. Revenue from Operations	4,157.73	2,957.90	3732.42	10792.54	10338.38	13777.57
II. Other Income	1.53	1.65	0.71	5.75	5.40	33
III. Total Income (I+II)	4159.26	2959.55	3733.13	10798.29	10343.78	13810.57
IV. Expenses						
Cost of Material Consumed	1,716.81	1,896.20	1309.69	5322.08	5146.82	6808.55
Purchases of Stock-in-trade						
Changes in inventories of finished goods, Work-in-progress and stock-in-trade	176.01	-693.93	591.42	-658.17	-136.79	-321.48
Employee Benefits Expenses	569.57	470.99	517.45	1464.72	1279.63	684.95
Finance Costs	226.80	160.02	178.65	566.42	447.41	651.12
Depreciation and amortisation expenses	73.50	71.00	72.00	215.00	195.00	259.30
Other Expenses	1,205.39	895.37	868.28	3341.98	2877.05	4969.38
Total Expenses (IV)	3968.08	2799.65	3537.49	10252.03	9809.12	13051.82
V. Profit/(Loss) before exceptional items and tax (III- IV)	191.18	159.90	195.64	546.26	534.66	758.75
VI. Exceptional items	-	0	0.00	0.00	11.23	26.67
VII. Profit/(Loss) before tax (V-VI)	191.18	159.90	195.64	546.26	523.43	732.08
VIII. Tax Expense						
(1) Current tax	31.22	19.10	36.74	90.49	99.74	150.71
(2) Deferred tax	-	0	0.00	0.00	-	40.12
(3) Previous Year Tax	4.13	0.00	0.00	4.13	0.00	1.04
IX. Profit/(Loss) for the period from continuing operations (VII-VIII)	155.83	140.80	158.90	451.64	423.69	540.21
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)	155.83	140.80	158.90	451.64	423.69	540.21
XIV. Other Comprehensive Income	0.00	0.00	0	0	0.00	0
(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)	155.83	140.80	158.90	451.64	423.69	540.21
(Comprising Profit (Loss) and Other Comprehensive Income for the Period)						
XVI. Earnings per equity share (for continuing operation):						
(1) Basic	5.19	4.69	5.29	15.05	14.12	18.00
(2) Diluted	5.19	4.69	5.29	15.05	14.12	18.00
XVII. Earnings per equity share (for discontinued operation):						
(1) Basic	0	0	0.00	0.00	0.00	0.00
(2) Diluted	0	0	0.00	0.00	0.00	0.00
XVIII. Earnings per equity share (for discontinued & continuing operations)						
(1) Basic	5.19	4.69	5.29	15.05	14.12	18.00
(2) Diluted	5.19	4.69	5.29	15.05	14.12	18.00

Notes:

- The above results have been reviewed by Audit Committee and taken on record by the Board of Directors at its Meeting held on 24th January, 2020. The Statutory Auditors have carried out their audit for the above results.
- The above results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (IND AS), prescribed under section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
- 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.

For Parmeshwari Silk Mills Limited

JATINDER PAL SINGH
Chartered Accountant
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