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

Dated: 14.11.2025

To
The Head- Listing Compliance
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Fort Mumbai- 400001

To
The Head- Listing Compliance
The Calcutta Stock Exchange Ltd.
7, Lyons Range, Murgighata,
BBD Bagh, Kolkata,
West Bengal- 700001

Security Code: 540467

Security 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 Board of Directors of the Company in their meeting held today, i.e. **Friday, November 14, 2025** (commenced at 03:00 P.M. and concluded at 05:30 P.M.), have considered and approved, inter-alia, the following business(s):

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, 2025. **(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, 2025 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, 2025. **(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, 2025. **(Copy Enclosed)**

You are requested to take the above information on your records.
Yours Sincerely,

For Parmeshwari Silk Mills Limited

JATINDER PAL SINGH
Digitally signed by JATINDER PAL SINGH
Date: 2025.11.14 19:15:02 +05'30'

Jatinder Pal Singh
Wholetime Director
DIN: 01661864

Place: Ludhiana

MONTEK S & ASSOCIATES

CHARTERED ACCOUNTANTS

B.O. : 524-L Model Town
Opp. Bawa Bakery, Ludhiana.
Mobile No. 99156-66998
E-mail: camonteksingh@gmail.com

Head Office : Shiv Mandir Street,
Central Town, Sutheri Road,
Hoshiarpur.
Mobile No. 9915666998
E-mail: camonteksingh@gmail.com

LIMITED REVIEW REPORT ON STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30TH SEPTEMBER, 2025

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 30/09/2025. 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.

MONTEK S & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN:020247N
LUDHIANA

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MONTEK S & ASSOCIATES

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Emphasis of Matter paragraph. – We draw attention to the below mentioned facts on which our opinion is not modified

1. The closing inventory as at 30th September,2025 is based on stock statement certified by the management, and no physical verification of inventory was conducted by us.
2. There has been fire within the premises on 01.04.2025 which has damaged the Machinery but the monetary value of the loss of the same could not be identified.
3. The bank statements for all the Bank Balances including Current account, CC accounts, OD accounts and Fixed deposits made by the entity, have not been provided to us by the management. Thus, we are unable to verify the actual balances of these bank accounts as reported in the financial statements.

Our conclusion is not modified in respect of these matters.

For MONTEK S & ASSOCIATES
Chartered Accountants

MONTEK S & ASSOCIATES CHARTERED ACCOUNTANTS FRN:02024N LUDHIANA

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

Date: 14/11/2025
Place: Ludhiana
UDIN: 25546517BMGZGY8564

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Quarterly Integrated Filing (Financials)

A. Financial Results

PARMESHWARI SILK MILLS LIMITED

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Email id: psmltex@gmail.com, Website: www.parmeshwarisilkmills.com
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Statement of Standalone Unaudited Financial Results for the Quarter and Half Year ended September 30, 2025

Amt. (In Lakhs)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I. Revenue from Operations	4729.53	6060.10	4882.27	10789.63	10446.07	22825.81
II. Other Income	3.84	6.01	2.92	9.85	7.19	40.25
III. Total Income (I +II)	**4733.37**	**6066.11**	**4885.19**	**10799.48**	**10453.26**	**22866.06**
IV. Expenses						
Cost of Material Consumed	3307.40	2257.98	2128.28	5565.38	4777.21	8634.29
Purchases of Stock-in-trade	25.00			25		232.05
Changes in inventories of finished goods, Work-in-progress and stock-in-trade	-1975.73	27.49	-903.38	-1948.24	-1619.27	-1105.49
Employee Benefits Expenses	785.15	832.24	819.27	1617.39	1631.63	3263.16
Finance Costs	163.06	191.33	195.35	354.39	414.62	894.94
Depreciation and amortisation expenses	104.03	103.50	100.15	207.53	190.53	381.28
Other Expenses	2113.05	2349.22	2293.79	4462.27	4577.95	9530.36
Total Expenses (IV)	4521.96	**5761.76**	**4633.46**	**10283.72**	**9972.67**	**21830.58**
V. Profit/(Loss) before exceptional items and tax (III- IV)	**211.41**	**304.35**	**251.73**	**515.76**	**480.59**	**1035.48**
VI. Exceptional items	8.37	7.91	9.73	16.28	9.73	15.40
VII. Profit/(Loss) before tax (V-VI)	**203.04**	**296.44**	**242.00**	**499.48**	**470.86**	**1020.08**
VIII. Tax Expense	0.00					
(1) Current tax	47.86	74.62	59.36	122.48	118.54	242.90
(2) Deferred tax	0.00		0.00	0	0	14.87
(3) Previous Year Tax	0.00		0.00	0	6.26	6.26
IX. Profit/(Loss) for the period from continuing operations (VII-VIII)	**155.18**	**221.82**	**182.64**	**377**	**346.06**	**756.05**
X. Profit/(Loss) from discontinued operations	0.00	0.00	0.00	0	0	0.00
XI. Tax expense of discontinued operations	0.00	0.00	0.00	0	0	0.00
XII. Profit/(Loss) from Discontinued operations (after tax) (X-XI)	0.00	0.00	**0.00**	0	0	0.00
XIII. Profit/(Loss) for the period (IX+XII)	**155.18**	**221.82**	**182.64**	**377**	**346.06**	**756.05**
XIV. Other Comprehensive Income	0.00	0.00		0		0.00
(A) (i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0	0	0.00
(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0	0	0.00
(B) (i) Items that will be classified to profit or loss	0.00	0.00	0.00	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	0	0.00
XV. Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the Period)	**155.18**	**221.82**	**182.64**	**377**	**346.06**	**756.05**
XVI. Paid-up Equity Capital (Face Value of Rs. 10 each	**300.11**	**300.11**	**300.11**	**300.11**	**300.11**	**300.11**
XVII. Other Equity						5051.53
XVIII. Earnings per equity share (for continuing operation):						
(1) Basic	5.17	7.39	6.09	12.56	11.53	25.19
(2) Diluted	5.17	7.39	6.09	12.56	11.53	25.19
XIX. Earnings per equity share (for discontinued operation):						
(1) Basic	0.00	0.00	0.00	0	0	0.00
(2) Diluted	0.00	0.00	0.00	0	0	0.00
XX. Earnings per equity share (for discontinued & continuing operations)						
(1) Basic	5.17	7.39	6.09	12.56	11.53	25.19
(2) Diluted	5.17	7.39	6.09	12.56	11.53	25.19

Notes:

(1) The above results have been reviewed by Audit Committee meeting held on 14th Day of November 2025 and thereafter approved by the Board of Directors at their meeting held on 14th Day of November 2025.

(2) The Statutory Auditors have carried out Limited Review of the financial results of the Company for the quarter ended September 30, 2025 under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Statutory Auditors have expressed an unmodified opinion on these results.

(3) 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.

(4) 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.

(5) The figures for the previous period/year have been regrouped/reclassified, wherever necessary, to conform to the current period/year classification

(6) As the Company's business activity falls within a single segment, therefore "Segment Reporting" are not applicable.

(7) 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: 2025.11.14 19:12:04 +05'30'

Jatinder Pal Singh
Wholetime Director
DIN: 01661864

Date: 14-11-2025
Place : Ludhiana

PARMESHWARI SILK MILLS LIMITED
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CIN: L17116PB1993PLC012917

Statement of Unaudited Standalone Assets and Liabilities for the half year ended September 30, 2025

Amount in Lakhs

Particulars	**As at 30th September, 2025**	**As at 31st March, 2025**
	(Unaudited)	**(Audited)**
ASSETS		
Non current assets		
(a) Property, Plant and Equipment	4965.45	5104.40
(b) Capital Work in Progress		
(c) ROU Asset	1.77	2.30
(d) Investment Property		
(e) Goodwill		
(f) Other Intangible Assets		
(g) Intengible assets under development		
(h) Biological Assets other than bearer plants		
(i) Financials Assets-		
(i) Investments	268.12	268.12
(ii) Trade Receivables		
(iii) Loans	97.08	57.08
(iv) Other(to be specified)	4.94	4.94
(j) Deferred tax assets (net)		
(k) Other non-current assets		
TOTAL NON-CURRENT ASSETS	**5337.36**	**5436.84**
Current Assets		
(a) Inventories	9714.29	7840.86
(b) Financials Assets		
(i) Investments		
(ii) Trade receivables	7188.49	6410.97
(iii) Cash and cash equivalents	0.37	3.57
(iv) Bank Balance other than (iii) above	3.43	5.67
(v) Loans	1040.15	820.49
(vi) Otheres (to be specified)	10.37	7.55
(c) Current tex Assets		
(d) Other current Assets	492.24	361.16

TOTAL CURRENT ASSETS	**18449.34**	**15450.27**
TOTAL ASSETS	**23786.70**	**20887.11**
EQUITY AND LIABILITES		
Equity-		
(a) Equity Share Capital	300.11	300.11
(b) Other Equity	5428.53	5051.53
Liabliaties		
Non -Current liabilites		
(a) Financials Liablities		
(i) Borrowings	4081.92	3219.58
(ii) Trade Payable		
(iii) Lease Liabilities	1.80	2.30
(iv) Other Financial liablities (other than specified in item (b) to be specified		
(b) Provisions		
(c) Deffered Tax Liabilites (net)	423.93	423.93
(d) Other Non-Current Liablities		
TOTAL NON-CURRENT LIABILITIES	**4507.65**	**3645.81**
Current Liablities		
(a) Financials Liablities		
(i) Borrowings	7949.04	8014.60
(ii) Trade Payables	4974.85	3042.14
(iii) Other Financial liablities (other than specified in item (c) tobe specified		
(b) Other current liabilities	173.31	472.49
(c) provisions	453.21	360.44
(d) Current Tax Liablitries		
TOTAL CURRENT LIABILITIES	**13550.41**	**11889.66**
TOTAL EQUITY AND LIABILITES	**23786.70**	**20887.11**

For Parmeshwari Silk Mills Limited

JATINDER PAL SINGH Digitally signed by JATINDER PAL SINGH Date: 2025.11.14 19:12:39 +05'30'

Jatinder Pal Singh
Wholetime Director
DIN: 01661864

Date: 14-11-2025
Place : Ludhiana

PARMESHWARI SILK MILLS LIMITED
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CIN: L17116PB1993PLC012917

UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30 SEPTEMBER, 2025

Amount in Lakhs

Particulars	**Half Year ended September 30, 2025 (01.04.2025 to 30.09.2025) (Unaudited)**
Cash flow from Operating Activities	
Profit Before Tax	499.48
Adjustments for	
Adjustments for finance costs	354.38
Adjustments for decrease (increase) in inventories	-1873.43
Adjustments for decrease (increase) in trade receivables, current	-777.51
Adjustments for decrease (increase) in trade receivables, non-current	
Adjustments for decrease (increase) in other current assets	-131.08
Adjustments for other financial assets, non-current	
Adjustments for other financial assets, current	-222.48
Adjustments for other bank balances	
Adjustments for increase (decrease) in trade payables, current	1932.71
Adjustments for increase (decrease) in trade payables, non-current	
Adjustments for increase (decrease) in other current liabilities	-206.4
Adjustments for increase (decrease) in other non-current liabilities	
Adjustments for depreciation and amortisation expense	207.53
Adjustments for impairment loss reversal of impairment loss recognised in profit orloss	
Adjustments for provisions, current	
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	
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	-1.2
Other adjustments to reconcile profit (loss)	
Other adjustments for non-cash items	6.29
Share of profit and loss from partnership firm or association of persons or limitedliability partnerships	
Total adjustments for reconcile profit (loss)	-711.19
Net cash flows from (used in) operations	-211.71
Dividends received	
Interest paid	
Interest received	
Income taxes paid (refund)	122.48
Other inflows (outflows) of cash	
Net cash flows from (used in) operating activities	-334.19
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	41.31
Purchase of property, plant and equipment	-115.65
Proceeds from sales of investment property	
Purchase of investment property	0
Proceeds from sales of intangible assets	0
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	0
Income taxes paid (refund)	
Other inflows (outflows) of cash	1.2
Net cash flows from (used in) investing activities	-73.14
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	-65.56
Repayments of borrowings	862.34
Payments of finance lease liabilities	
Payments of lease liabilities	-0.5
Dividends paid	
Interest Paid	-354.38
Income taxes paid (refund)	
Other inflows (outflows) of cash	-40
Net cash flows from (used in) financing activities	401.90
Net increase (decrease) in cash and cash equivalents before effect of exchange ratechanges	-5.43
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	9.23
Cash and cash equivalents cash flow statement at end of period	3.80

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 Cash Outflow.
3.Previous year's figures have been regrouped and rearranged wherever necessary.

For Parmeshwari Silk Mills Limited

JATINDER PAL SINGH

Digitally signed by JATINDER PAL SINGH
Date: 2025.11.14 19:13:02 +05'30'

Jatinder Pal Singh
Wholetime Director
DIN: 01661864

Date: 14-11-2025
Place : Ludhiana

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Limited Review Report On Consolidated Unaudited Financial Results for Quarter and Half Year ended on 30th September, 2025 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

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/(loss) after tax and total comprehensive income / loss of its associates and joint ventures for the quarter ended 30/09/2025 and for the period from 01/04/25 to 30/09/2025 ("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 30.09.2025 and the corresponding period from 01/04/2025 to 30/09/2025, 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

MONTEK S & ASSOCIATES CHARTERED ACCOUNTANTS FRN:020247N LUDHIANA

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MONTEK S & ASSOCIATES

CHARTERED ACCOUNTANTS

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CA INDIA

***Head Office :** Shiv Mandir Street,*
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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 paragraph 7 below, nothing has come to our attention that causes usto 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.

6. **Emphasis of Matter paragraph.** We draw attention to the below mentioned facts on which our opinion is not modified

1. The closing inventory as at 30th September,2025 is based on stock statement certified by the management, and no physical verification of inventory was conducted by us.
2. There has been fire within the premises on 01.04.2025 which has damaged the Machinery but the monetary value of the loss of the same could not be identified.
3. The bank statements for all the Bank Balances including Current account, CC accounts, OD accounts and Fixed deposits made by the entity, have not been provided to us by the management. Thus, we are unable to verify the actual balances of these bank accounts as reported in the financial statements.

Our conclusion is not modified in respect of these matters.

7. We did not review the interim financial statements / financial information / financial results of **Harappa Textile mills private limited** subsidiaries included in the consolidated unaudited financial results, whose interim financial statements / financial information / financial results reflect total assets of Rs.2810.36 Lakhs as at 30.09.2025 and total revenues of Rs.402.7 Lakhs and Rs.749.64 Lakhs, total net profit/(loss) after tax of Rs.14.95 Lakhs and Rs.43.48 Lakhs for the quarter ended 30.09.2025 and for the period from 01.04.2025 to 30.09.2025 whose interim

MONTEK S & ASSOCIATES CHARTERED ACCOUNTANTS FRN:020711 LUDHIANA

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MONTEK S & ASSOCIATES

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E-mail: camonteksingh@gmail.com

financial statements / financial information/ financial results have not been reviewed by us. These interim financial statements / financial information / financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, associates and joint ventures, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.
Our conclusion on the Statement is not modified in respect of the above matters.

8. The consolidated unaudited financial results includes the interim financial statements/ financial information/ financial results of **Harappa Textile mills private limited** subsidiaries which have not been reviewed/audited by their auditors, whose interim financial statements/ financial information/ financial results reflect total assets of Rs.26025.18 Lakhs as at 30.09.2025 and total revenue of Rs.4882.00 Lakhs and Rs. 11115.60 Lakhs, total net profit/(loss) after tax of Rs. 170.13 Lakhs and Rs. 420.49 Lakhs for the quarter ended 30.09.2025 and for the period from 01/04/2025 to 30/09/2025 based on their interim financial statements/ financial information/ financial results which have not been reviewed/audited by their auditors. According to the information and explanations given to us by the Management, these interim financial statements / financial information / financial results are not material to the Company.
Our conclusion on the Statement is not modified in respect of the above matter

For MONTEK S & ASSOCIATES
Chartered Accountants

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

Place: LUDHIANA
Date: 14/11/2025
UDIN: 25546517BMGZGX6049

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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

Statement of Consolidated Unaudited Financial Results for the Quarter and Half Year ended September 30, 2025

Amt. (In Lakhs)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I. Revenue from Operations	4878.16	6227.59	4960.59	11105.75	10656.21	23336.22
II. Other Income	3.84	6.01	2.91	9.85	7.22	40.28
III. Total Income (I +II)	4882.00	**6233.60**	**4963.50**	**11115.60**	10663.43	**23376.50**
IV. Expenses						
Cost of Material Consumed	3309.24	2257.50	2229.31	5566.74	4882.69	8930.22
Purchases of Stock-in-trade	25.00			25.00		232.05
Changes in inventories of finished goods, Work-in-progress and stock-in-trade	-2037.73	22.24	-1106.52	-2015.49	-1799.22	-1537.82
Employee Benefits Expenses	863.26	909.49	867.25	1772.75	1704.77	3464.52
Finance Costs	191.61	212.90	208.28	404.51	440.87	951.48
Depreciation and amortisation expenses	123.60	122.55	113.95	246.15	217.93	434.96
Other Expenses	2180.65	2372.93	2373.42	4553.58	4692.39	9734.83
Total Expenses (IV)	**4655.63**	**5897.61**	**4685.69**	**10553.24**	**10139.43**	**22210.24**
V. Profit/(Loss) before exceptional items and tax (III- IV)	**226.37**	**335.99**	**277.81**	**562.36**	**524.00**	**1166.26**
VI. Exceptional items	8.38	7.91	9.73	16.29	9.73	15.40
VII. Profit/(Loss) before tax (V-VI)	**217.99**	**328.08**	**268.08**	**546.07**	**514.27**	**1150.86**
VIII. Tax Expense						
(1) Current tax	47.86	77.72	62.21	125.58	122.68	258.46
(2) Deferred tax	0.00	0.00	0.00	0.00		21.59
(3) Previous Year Tax	0.00	0.00	0.00	0.00	6.26	6.26
IX. Profit/(Loss) for the period from continuing operations (VII-VIII)	**170.13**	**250.36**	**205.87**	**420.49**	**385.33**	**864.54**
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 ventures	0.00	0.00	0.00	0.00	0.00	0.00
X. Profit/(Loss) from discontinued operations	**0.00**	0.00	**0.00**	**0.00**	**0.00**	0.00
XI. Tax expense of discontinued operations						
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)	**170.13**	**250.36**	**205.87**	**420.49**	**385.33**	**864.54**
XIV. Other Comprehensive Income						0.00
(A) (i) Items that will not be reclassified to profit or loss						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	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)	**170.13**	**250.36**	**205.87**	**420.49**	**0.00**	864.54
XVI. Paid-up Equity Capital (Face Value of Rs. 10 each	**300.11**	**300.11**	**300.11**	**300.11**	**300.11**	**300.11**
XVII. Earnings per equity share (for continuing operation):						
(1) Basic	5.67	8.34	6.86	14.01	0.00	28.81

(2) Diluted	5.67	8.34	6.86	14.01	12.84	28.81
XVIII. Earnings per equity share (for discontinued operation):						
(1) Basic	0.00	0.00	0.00	0.00	0.00	0.00
(2) Diluted	0.00	0.00	0.00	0.00	0.00	0.00
XIX. Earnings per equity share (for discontinued & continuing operations)						
(1) Basic	5.67	8.34	6.86	14.01	12.84	28.81
(2) Diluted	5.67	8.34	6.86	14.01	12.84	28.81

Notes:

(1) The above results have been reviewed by Audit Committee meeting held on 14th Day of November 2025 and thereafter approved by the Board of Directors at their meeting held on 14th Day of November 2025.

(2) The Statutory Auditors have carried out Limited Review of the financial results of the Company for the quarter ended September 30, 2025 under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Statutory Auditors have expressed an unmodified opinion on these

(3) List of Entities Consolidated in the Statement are: Parmeshwari Silk Mills Limited & Harappa Textile Mills Private Limited
Name of Subsidiary Company: Harappa Textile Mills Private Limited

(4) The above 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.

(5) 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.

(6) The figures for the previous period/year have been regrouped/reclassified, wherever necessary, to conform to the current period/year classification.

(7) As the Company's business activity falls within a single segment, therefore "Segment Reporting" are not applicable.

(8) 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: 2025.11.14 19:13:29 +05'30'

Jatinder Pal Singh
Wholetime Director
DIN: 01661864

Date: 14-11-2025
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

Statement of Unaudited Consolidated Assets and Liabilities for the half year ended September 30, 2025

Amount in Lakhs

Particulars	**As at 30th September, 2025**	**As at 31st March, 2025**
	(Unaudited)	**(Audited)**
ASSETS		
Non current assets		
(a) Property, Plant and Equipment	6249.84	6110.70
(b) Capital Work in Progress		
(c) ROU Asset	5.97	7.02
(d) Investment Property		
(e) Goodwill		
(f) Other Intangible Assets		
(g) Intengible assets under development		
(h) Biological Assets other than bearer plants		
(i) Financials Assets-		
(i) Investments	12.72	12.72
(ii) Trade Receivables		
(iii) Loans	97.08	
(iv) Other(to be specified)	4.94	4.94
(i) Deferred tax assets (net)		
(j) Other non-current assets		57.08
TOTAL NON CURRENT ASSETS	**6370.55**	**6192.46**
Current Assets		
(a) Inventories	10313.42	8398.45
(b) Financials Assets		
(i) Investments		
(ii) Trade receivables	7531.07	6491.60
(iii) Cash and cash equivalents	1.64	7.60
(iv) Bank Balance other than (iii) above	3.43	5.67
(v) Loans	1017.24	820.49
(vi) Otheres (to be specified)	10.37	7.55
(c) Current tex Assets		
(d) Other current Assets	777.46	583.33
TOTAL CURRENT ASSETS	**19654.63**	**16314.69**

TOTAL ASSETS	**26025.18**	**22507.15**
EQUITY AND LIABILITES		
Equity-		
(a) Equity Share Capital	300.11	300.11
(b) Other Equity	5585.56	5165.09
(c)NCI	0.16	0.15
Liabliaties		
Non -Current liabilites		
(a) Financials Liablities		
(i) Borrowings	5473.08	3980.07
(ii) Trade Payable		
(iii) Lease Liabilities	6.07	7.02
(iv) Other Financial liablities (other than specified in item (b) to be specified		
(b) Provisions		
(c) Deffered Tax Liabilites (net)	446.96	446.97
(d) Other Non-Current Liablities	45.51	45.51
TOTAL NON CURRENT LIABILITIES	5971.62	4479.56
Current Liablities		
(a) Financials Liablities		
(i) Borrowings	8383.81	8435.77
(ii) Trade Payables	5128.45	3085.41
(iii) Other Financial liablities (other than specified in item (c) tobe specified	0.00	0.00
(b) Other current liabilities	177.18	659.96
(c) provisions	478.29	379.78
(d) Current Tax Liablitries		1.32
TOTAL CURRENT LIABILITIES	**14167.73**	**12562.25**
TOTAL EQUITY AND LIABILITES	**26025.18**	**22507.15**

For Parmeshwari Silk Mills Limited

JATINDER PAL SINGH

Digitally signed by JATINDER PAL SINGH
Date: 2025.11.14 19:13:45 +05'30'

Jatinder Pal Singh
Wholetime Director
DIN: 01661864

Date: 14-11-2025
Place : Ludhiana

PARMESHWARI SILK MILLS LIMITED
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UNAUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30 SEPTEMBER, 2025

Amount in Lakhs

Particulars	**Half Year ended September 30, 2025 (01.04.2025 to 30.09.2025) (Unaudited)**
Cash flow from Operating Activities	
Profit Before Tax	546.07
Adjustments for	
Adjustments for finance costs	404.52
Adjustments for decrease (increase) in inventories	-1914.97
Adjustments for decrease (increase) in trade receivables, current	-1039.48
Adjustments for decrease (increase) in trade receivables, non-current	
Adjustments for decrease (increase) in other current assets	-194.13
Adjustments for other financial assets, non-current	
Adjustments for other financial assets, current	-199.57
Adjustments for other bank balances	
Adjustments for increase (decrease) in trade payables, current	2043.04
Adjustments for increase (decrease) in trade payables, non-current	
Adjustments for increase (decrease) in other current liabilities	-385.59
Adjustments for increase (decrease) in other non-current liabilities	
Adjustments for depreciation and amortisation expense	246.15
Adjustments for impairment loss reversal of impairment loss recognised in profit orloss	
Adjustments for provisions, current	
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	
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)	
Other adjustments for non-cash items	6.29
Share of profit and loss from partnership firm or association of persons or limitedliability partnerships	
Total adjustments for reconcile profit (loss)	-1036.14
Net cash flows from (used in) operations	-490.07
Dividends received	
Interest paid	
Interest received	
Income taxes paid (refund)	125.58
Other inflows (outflows) of cash	
Net cash flows from (used in) operating activities	-615.65
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	41.31
Purchase of property, plant and equipment	-431.84
Proceeds from sales of investment property	
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 swapcontracts	
Cash receipts from future contracts, forward contracts, option contracts and swapcontracts	
Dividends received	
Interest received	
Income taxes paid (refund)	
Other inflows (outflows) of cash	2.4
Net cash flows from (used in) investing activities	-388.13
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	1493.01
Repayments of borrowings	-51.97
Payments of finance lease liabilities	
Payments of lease liabilities	-0.95
Dividends paid	
Interest Paid	-404.51
Income taxes paid (refund)	
Other inflows (outflows) of cash	-40
Net cash flows from (used in) financing activities	995.58
Net increase (decrease) in cash and cash equivalents before effect of exchange ratechanges	-8.20
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	13.26
Cash and cash equivalents cash flow statement at end of period	5.06

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 necssary.

For Parmeshwari Silk Mills Limited

JATINDER PAL SINGH

Digitally signed by JATINDER PAL SINGH
Date: 2025.11.14 19:14:07 +05'30'

Jatinder Pal Singh
Wholetime Director
DIN: 01661864

Date: 14-11-2025
Place : Ludhiana

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B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. Not Applicable

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES -

Sr. No.	Particulars	In INR Crore
1.	**Loans / revolving facilities like cash credit from banks / financial institutions**	-
A.	Total amount outstanding as on date	-
B.	Of the total amount outstanding, amount	-
2.	**Unlisted debt securities i.e. NCDs and NCRPS**	-
A.	Total amount outstanding as on date	-
B.	Of the total amount outstanding, amount	-
3.	**Total financial indebtedness of the listed entity including short-term and long-term debt**	-

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) – Applicable

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) - Not Applicable

For Parmeshwari Silk Mills Limited

JATINDER PAL SINGH
Digitally signed by JATINDER PAL SINGH
Date: 2025.11.14 19:14:33 +05'30'

Jatinder Pal Singh
Wholetime Director
DIN: 01661864

Place: Ludhiana