PARSHWANATH CORPORATION LIMITED
Regd. Office: 50 Harisiddh Chambers, 3rd Floor, Ashram Road, Ahmedabad-380012
CIN: L45201GJ1985PLC008361 Ph:079-27540647
Website: www.parshwanath.co.in
Mail id: ltd@parshwanath.co.in

Date: 08-05-2025

To,
The Dy. General Manager (CRD)
Bombay Stock Exchange Limited
P. J. Towers, Dalal Street,
Mumbai – 400001

Respected Sir/Madam,

Subject: Submission of Financial Result
Ref: Scrip Code: 511176 Scrip ID: PARSHWANA

We are herewith submitting the audited Financial Result along with Audited report as per Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 for the quarter ended and year ended on 31st March, 2025.

Kindly receive the same and update your records.

Thanking You,

For, Parshwanath Corporation Limited

RIDDHI RUSHABH PATEL

Digitally signed by RIDDHI RUSHABH PATEL
DN: c=IN, o=Personal, 2.5.4.20=3b6bc25ab4ae06b055df1f5adae640293cbea6caecbdba55d1051ed2c7e35307, postalCode=380013, st=Gujarat, serialNumber=c53a97fd8ffa9baa1b8262524ef58864e0db7e80b03073805d5c2f1b95dd60c9, cn=RIDDHI RUSHABH PATEL
Date: 2025.05.08 18:56:45 +05'30'

Mrs. Riddhiben R. Patel
Joint Managing Director & CFO
DIN: 00047238

Encl: As above

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PARSHWANATH
CORPORATION LIMITED

AUDITED FINANCIAL RESULTS FOR QUARTER-IV & YEAR ENDED ON 31ST MARCH 2025

Part-I (Rs. in Lakhs except EPS data)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31/03/2025 (Audited)	31/12/2024 (Unaudited)	31/03/2024 (Audited)	31/03/2025 (Audited)	31/03/2024 (Audited)
I	Revenue from Operations	12.46	6.74	4.23	70.19	59.16
II	Other Income	20.75	20.63	19.29	81.56	67.03
III	**Total Income (I + II)**	**33.21**	**27.36**	**23.52**	**151.75**	**126.19**
IV	Expenditure					
	Project Expense	0.00	0.00	0.33	0.06	0.46
	Changes in Inventories of Finshed Goods, Work-in-progress and Stock-in-trade	0.00	0.00	(0.33)	(0.06)	(0.46)
	Employee Benefit Expenses	11.29	10.29	10.47	42.66	42.17
	Depreciation	0.38	0.01	0.03	0.41	0.05
	Other Expenditure	20.57	9.14	9.97	48.76	35.39
	Total Expenses (IV)	**32.24**	**19.44**	**20.47**	**91.83**	**77.62**
V	**Profit before Exceptional Items and Tax (III-IV)**	**0.97**	**7.92**	**3.05**	**59.92**	**48.57**
VI	Exceptional Items	1.24	0.65	2.77	6.74	6.04
VII	**Profit Before Tax (V+VI)**	**2.21**	**8.58**	**5.82**	**66.66**	**54.61**
VIII	Tax Expense					
	Current tax	1.26	1.21	0.93	11.18	8.54
	Earlier year tax adjustment	-	-	(5.44)	-	(5.44)
	Tax Expense ('VIII)	**1.26**	**1.21**	**(4.51)**	**11.18**	**3.10**
IX	**Profit for the period (VII-VIII)**	**0.95**	**7.37**	**10.34**	**55.48**	**51.52**
X	Other Comprehensive Income (OCI)	0.12	-	0.12	0.12	0.12
XI	**Total Income (Including OCI) (IX+X)**	**1.06**	**7.37**	**10.46**	**55.59**	**51.64**
XII	Earning Per Share (EPS) (of Rs. 10/- Each) not annualised					
	(a) Basic	0.03	0.24	0.33	1.77	1.65
	(b) Diluted	0.03	0.24	0.33	1.77	1.65

Statement of Assets & Liabilities (Rs. In Lakhs)

Sr. No	Particulars	As At 31/03/2025 (Audited)	As At 31/03/2024 (Audited)
A	**ASSETS**		
1	**NON-CURRENT ASSETS**		
	(a) Property, Plant and Equipment	0.70	1.12
	(b) Financial Assets		
	(i) Loans	-	-
	(i) Other Financial Assets	0.00	7.00
	(c) Other Non-Current Assets	45.15	45.09
		45.86	**53.20**

PARSHWANATH CORPORATION LTD. AHMEDABAD

CIN No. : L45201GJ1985PLC008361

50, Third Floor,Harsiddha Chambers, Incom Tax Cross Roads,
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2	CURRENT ASSTES		
	(a) Inventories	35.32	35.26
	(b) Financial Assets		
	(i) Investments	0.99	1.10
	(ii) Cash and Cash Equivalents	1 132.99	1 102.98
	(iii) Loans	-	-
	(c) Current Tax asset (Net)	20.72	21.64
	(d) Other Current Assets	0.36	0.65
		1190.38	1161.63
	TOTAL	1236.23	1214.84
B	EQUITY AND LIABILITIES		
	EQUITY :		
	(a) Equity Share Capital	313.18	313.18
	(b) Other Equity	899.70	844.11
		1212.88	1157.29
	LIABILITIES		
1	NON-CURRENT LIABILITIES		
	(a) Provisions	3.88	3.54
		3.88	3.54
2	CURRENT LIABILITIES		
	(a) Financial Liabilities		
	(i) Borrowings	0.25	41.75
	(ii) Trade Payables	17.48	6.11
	(iii) Other financial liabilities	1.11	5.37
	(b) Other Current Liabilities	0.63	0.78
		19.47	54.00
	TOTAL	1236.23	1214.84

Statement of Cash Flows (Rs. In Lakhs)

	Particulars	2024-25 (Audited)	2023-24 (Audited)
(A)	Cash flow from Operating Activities:		
	Net Profit Before Tax	66.66	54.61
	Adjustments:		
	Net loss / (Gain) on investments carried at FVTPL	0.11	(0.50)
	Depreciation	0.41	0.05
	Profit on Sale of Property, plant and equipments	-	-
	Interest Income	(81.56)	(66.39)
	Remeasurement of defined employee benefit plans	0.12	0.12
	Operating profit before working capital changes	(14.26)	(12.11)
	Adjusted for:		
	Inventories	(0.06)	(0.46)
	Trade payables, Other liabilities & provisions	7.30	(3.09)
	Other Financial Asset	7.00	(0.38)
	Other Current asset	0.23	(0.35)
	Changes in working capital	14.47	(4.28)

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	Cash Generated from operations	**0.21**	**(16.39)**
	Direct taxes (paid)/ refund received (net)	**(10.26)**	**(6.04)**
	Net Cash Flows From Operating activities	**(10.06)**	**(22.43)**
(B)	**Cash flow from Investing Activities:**		
	Interest Income	81.56	66.39
	Sale of Property, Plant & Equipment	-	-
	Purchase of Property, Plant & Equipment	-	(0.45)
	Net Cash Flows From Investing activities	**81.56**	**65.94**
(C)	**Cash flow from Financing Activities:**		
	Proceeds / (Repayment) of Short term borrowings (Net)	(41.50)	11.25
	Net Cash Flows From Financing activities	**(41.50)**	**11.25**
	Net Increase in Cash & Cash Equivalents	**30.01**	**54.77**
	Cash & Cash Equivalents at the beginning of the year	**1102.98**	**1048.22**
	Cash & Cash Equivalents at the close of the year	**1132.99**	**1102.98**

Notes:

1. The aforesaid financial results were subjected to statutory audit by the auditor of the company and reviewed and recommended by the Audit Committee & approved by the Board of Directors at their meeting held on May 08, 2025. The statutory auditors have expressed an modified opinion in audit report.
2. The Company is engaged in the business of Construction and Development of Housing Projects and therefore there are no other reportable segments.
3. Figures for the quarter ended March 31, 2025 and March 31, 2024 are the balancing figures between the audited fugures in respect of the full financial year ended March 31, 2025 and March 31, 2024 and the published unaudited year-to-date figures up to the third quarter of the respective financial years.
4. Figures for the previous periods have been regrouped / re- arranged, wherever considered necessary.

PARSHWANATH CORPORATION Ltd. AHMEDABAD

BY ORDER OF THE BOARD

PLACE : AHMEDABAD
DATE : May 08th 2025

RUSHABH N. PATEL
MANAGING DIRECTOR (DIN: 00047374)

INDEPENDENT AUDITOR'S REPORT ON AUDITED QUARTERLY FINANCIALS RESULTS AND YEAR TO DATE RESULTS OF PARSHWANATH CORPORATION LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

To,
The Board of Directors of
Parshwanath Corporation Limited

Opinion

We have audited the accompanying Financial Results of Parshwanath Corporation Limited (the "Company"), for quarter and year ended March 31, 2025 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, these financial results:

a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit, other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of* the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Board of Directors for the Financial Results

These financial results have been prepared on the basis of the annual financial statements for the year ended March 31, 2025. The Company's Board of Directors are responsible for the preparation and presentation of the Financial Results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Ind AS 34, "Interim Financial Reporting" prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial Results, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- Conclude on the appropriateness of Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial results including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards

Other Matters

Attention is drawn to the fact that the figures for the quarter ended March 31, 2025 and the corresponding quarter ended in the previous year as reported in these Financial Results are the balancing figures between the audited figures in respect of full financial year and the published year to date figures up to the end of the third quarter of the financial year, which were subject to limited review.

For, S G D G & Associates LLP
Chartered Accountants
ICAI Firm Registration No.: W100188

S G D G & ASSOCIATES LLP AHMEDABAD

Place: Ahmedabad
Date: May 08, 2025

Ankit Thakkar
Partner
Membership No.: 168717
UDIN: 25168717BMRKNG8204.