

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: 12.02.2025

Head- Listing Compliance
BSE Limited
Phiroze Jeejeebhoy 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

This is to inform you that Board of Directors of the Company in their meeting held today, i.e. **Wednesday, 12th February, 2025** (commenced at **02:00 P.M.** and concluded at **04:45 P.M**) have considered and approved, inter-alia, the following business(s):

1. The Unaudited Standalone & Consolidated Financial Results as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter ended December 31, 2024. **(Copy Enclosed)**
2. The Board considered and took on record, the Limited Review Report on Standalone & Consolidated Financial Results for the quarter ended December 31, 2024 as placed by the Statutory Auditor of the Company. **(Copy Enclosed)**

Kindly take the above information on your records.

Yours Sincerely,

For Parmeshwari Silk Mills Limited

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. 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

LIMITED REVIEW REPORT ON STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON 31ST DECEMBER, 2024

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

We have reviewed the accompanying statement of unaudited financial results of M/S PARMESHWARI SILK MILLS LIMITED for the period ended 31.12.2024. 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.

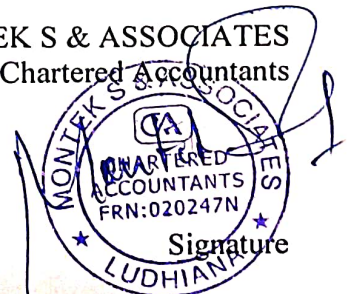
We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform 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.

Our conclusion is not modified in respect of this matter.

Place: Ludhiana
Date: 12/02/2025

For MONTEK S & ASSOCIATES
Chartered Accountants



MONTEK SINGH
(Partner)
(M No. 546517)

Udin: 25546517BMGYXQ8832

Quarterly Integrated Filing (Financials)

A. Financial Results

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 Standalone Unaudited Financial Results for the Quarter ended December 31, 2024

Particulars	Quarter Ended			Nine Months Ended		Amt. (In Lakhs)
	31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	Year Ended
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I. Revenue from Operations	6635.31	4882.27	5827.96	17081.38	15215.69	20306.44
II. Other Income	5.19	2.92	8.08	12.38	21.72	51.00
III. Total Income (I +II)	6640.50	4885.19	5836.04	17093.76	15237.41	20357.44
IV. Expenses						
Cost of Material Consumed	1813.60	2128.28	2185.12	6590.81	5936.73	7502.99
Purchases of Stock-in-trade						
Changes in inventories of finished goods, Work-in-progress and stock-in-trade	921.72	-903.38	-308.20	-697.55	-1091.34	-743.84
Employee Benefits Expenses	780.40	819.27	693.15	2412.03	2068.79	2920.31
Finance Costs	215.32	195.35	187.25	629.94	532.16	790.61
Depreciation and amortisation expenses	101.50	100.15	75.60	292.03	242.76	339.29
Other Expenses	2497.38	2293.79	2780.42	7075.33	6939.72	8730.97
Total Expenses (IV)	6329.92	4633.46	5613.34	16302.59	14628.82	19540.33
V. Profit/(Loss) before exceptional items and tax (III- IV)	310.58	251.73	222.70	791.17	608.59	817.11
VI. Exceptional items	4.11	9.73	-3.17	13.84	7.06	7.36
VII. Profit/(Loss) before tax (V-VI)	306.47	242.00	225.87	777.33	601.53	809.75
VIII. Tax Expense						
(1) Current tax	81.46	59.36	64.11	200.00	151.39	187.08
(2) Deferred tax	0.00	0.00	0.00	0.00	0.00	17.34
(3) Previous Year Tax	0.00	0.00	8.29	6.26	8.29	8.84
IX. Profit/(Loss) for the period from continuing operations (VII-VIII)	225.01	182.64	153.47	571.07	441.85	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)	225.01	182.64	153.47	571.07	441.85	596.49
XIV. Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00	0.00
(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)	225.01	182.64	153.47	571.07	441.85	596.49
(Comprising Profit (Loss) and Other Comprehensive Income for the Period)						
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						4308.98
XVIII. Earnings per equity share (for continuing operation):						
(1) Basic	7.50	6.09	5.11	19.03	14.72	19.88
(2) Diluted	7.50	6.09	5.11	19.03	14.72	19.88
XIX. 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
XX. Earnings per equity share (for discontinued & continuing operations)						
(1) Basic	7.50	6.09	5.11	19.03	14.72	19.88
(2) Diluted	7.50	6.09	5.11	19.03	14.72	19.88

Notes:
(1) The above results have been reviewed by Audit Committee meeting held on 12th February 2025 and thereafter approved by the Board of Directors at their meeting held on 12th February 2025.
(2) The Statutory Auditors have carried out Limited Review of the financial results of the Company for the quarter ended December 31, 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.
(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
Whole Time Director
DIN: 01661864

Date: 12.02.2025
Place : Ludhiana

MONTEK S & ASSOCIATES

CHARTERED ACCOUNTANTS

B.O. : 524-L Model Town
Opp. Bawa Bakery, Ludhiana.
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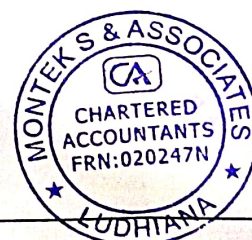
E-mail: camonteksingh@gmail.com

Limited Review Report On Consolidated Unaudited Financial Results for Quarter and Nine Months ended on 31st December, 2024 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**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Parmeshwari Silk Mills Limited ("the Parent") 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 31.12.2024 and for the period from 01.04.2024 to 31.12.2024 ("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 Stand-alone figures for the corresponding quarter ended 31.12.2023 and the corresponding period from 01.04.2023 to 31.12.2023, as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to review. The entity consolidated as on 01.01.2024 and thus stand-alone statement has been used.
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.



MONTEK S & ASSOCIATES

CHARTERED ACCOUNTANTS

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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 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.
6. The consolidated unaudited financial results include the interim financial statements/ financial information/ financial results of 1 subsidiary which have not been reviewed, total net profit/(loss) after tax of Rs. 270.86 Lakhs for the quarter ended 31.12.2024 and Rs. 656.19 Lakhs for the period from 01.04.2024 to 31.12.2024 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 Group.

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: 12/02/2025

Udin: 25546517BMG4XQ88 32

Statement of Consolidated Unaudited Financial Results for the Quarter ended December 31, 2024						
Particulars	Quarter Ended			Nine Months Ended		Amt. (In Lakhs)
	31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	Year Ended
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I. Revenue from Operations	6766.36	4960.59	5827.96	17422.57	15215.69	20338.53
II. Other Income	5.19	2.91	8.08	12.41	21.72	51.00
III. Total Income (I +II)	6771.55	4963.50	5836.04	17434.98	15237.41	20389.53
IV. Expenses						
Cost of Material Consumed	1793.08	2229.31	2185.12	6675.77	5936.73	7455.45
Purchases of Stock-in-trade						
Changes in inventories of finished goods, Work-in-progress and stock-in-trade	874.73	-1106.52	-308.20	-924.49	-1091.34	-790.24
Employee Benefits Expenses	833.99	867.25	693.15	2538.76	2068.79	2946.06
Finance Costs	228.03	208.28	187.25	668.90	532.16	807.07
Depreciation and amortisation expenses	115.20	113.95	75.60	333.13	242.76	352.03
Other Expenses	2562.65	2373.42	2780.42	7255.04	6939.72	8778.36
Total Expenses (IV)	6407.68	4685.69	5613.34	16547.11	14628.82	19548.73
V. Profit/(Loss) before exceptional items and tax (III- IV)	363.87	277.81	222.70	887.87	608.59	840.80
VI. Exceptional items	4.11	9.73	-3.17	13.84	7.06	7.36
VII. Profit/(Loss) before tax (V-VI)	359.76	268.08	225.87	874.03	601.53	833.44
VIII. Tax Expense						
(1) Current tax	88.90	62.21	64.11	211.58	151.39	194.78
(2) Deferred tax	0.00	0.00	0.00	0.00	0.00	26.15
(3) Previous Year Tax	0.00	0.00	8.29	6.26	8.29	9.07
IX. Profit/(Loss) for the period from continuing operations (VII-VIII)	270.86	205.87	153.47	656.19	441.85	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 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	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)	270.86	205.87	153.47	656.19	441.85	603.44
XIV. Other Comprehensive Income						0.00
(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) (Comprising Profit (Loss) and Other Comprehensive Income for the Period)	270.86	205.87	153.47	656.19	441.85	603.44
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	9.03	6.86	5.11	21.86	14.72	20.11
(2) Diluted	9.03	6.86	5.11	21.86	14.72	20.11
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	9.03	6.86	5.11	21.86	14.72	20.11
(2) Diluted	9.03	6.86	5.11	21.86	14.72	20.11

Notes:
(1) The above results have been reviewed by Audit Committee meeting held on 12th February 2025 and thereafter approved by the Board of Directors at their meeting held on 12th February 2025.
(2) The Statutory Auditors have carried out Limited Review of the financial results of the Company for the quarter ended December 31, 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.
(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 and also at www.parmeshwarisilkmills.com and www.bseindia.com

For Parmeshwari Silk Mills Limited

Jatinder Pal Singh
 Whole Time Director
 DIN: 01661864

Date: 12.02.2025
 Place : Ludhiana

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	0.00
B.	Of the total amount outstanding, amount	0.00
2.	Unlisted debt securities i.e. NCDs and NCRPS	
A.	Total amount outstanding as on date	0.00
B.	Of the total amount outstanding, amount	0.00
3.	Total financial indebtedness of the listed entity including short-term and long-term debt	0.00

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) –Not 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

Yours Sincerely,

For Parmeshwari Silk Mills Limited

Jatinder Pal Singh
Wholetime Director
DIN: 01661864

Place: Ludhiana