

PARMESHWARI SILK MILLS LIMITED

Regd. Off: Village Bajra Rahon Road, Ludhiana-141007, Ph no. : +91-161-2691873,

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

CIN: L17116PB1993PLC012917

Dated: 29.05.2025

The Head- Listing Compliance

BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Fort Mumbai- 400001

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. **Thursday, May 29, 2025** (commenced at 01:00 P.M. and concluded at 05:35 P.M.), have considered and approved, inter-alia, the following business(s):

1. The **Audited Standalone and Consolidated Financial Results** of the company as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter and year ended March 31, 2025. **(Copy Enclosed)**
2. The Audit Report with modified opinion on **Standalone & Consolidated Financial Results** for the quarter and year ended 31st March, 2025 as placed by the Statutory Auditor of the Company. **(Copy Enclosed)**
3. **Audited Standalone and Consolidated Statement of Assets and Liabilities** as per Regulation 33 (3) (f) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 for the half year ended on March 31, 2025. **(Copy Enclosed).**
4. **Audited Standalone and Consolidated Cash Flow Statements** as per Regulation 33 (3) (g) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 for the half year ended on March 31, 2025. **(Copy Enclosed).**
5. Pursuant to Regulation 33 (3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 The declaration of **unmodified opinion** on Auditor's report on Annual financial result for the quarter and year ended March 31, 2025. **(Copy Enclosed)**
6. Submission of details of Outstanding Qualified Borrowings and Incremental Qualified Borrowings with reference to SEBI Circular No. SEBI/HO/DDHS/DDHSRACPOD1/P/CIR/2023/172) dated October 19, 2023. We hereby confirm that PARMESHWARI SILK MILLS LIMITED is not a Large Corporate (LC) as per the applicability criteria given in aforesaid circular. **(Copy Enclosed)**

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

Kindly take the above information on your records.

For Parmeshwari Silk Mills Limited

HARIND
ER KAUR

Digitally signed
by HARINDER
KAUR
Date: 2025.05.29
18:34:26 +05'30'

Harinder Kaur
Whole Time Director
DIN: 08407151

Place: Ludhiana

PARMESHWARI SILK MILLS LIMITED

Regd. Off: Village BajraRahon Road, Ludhiana-141007, Ph no. : +91-161-2691873,

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

CIN: L17116PB1993PLC012917

Date: 29.05.2025

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

Security code: 540467

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

Scrip Code: 026501

Sub: Declaration on Audit Report for the year ended 31st March, 2025

Dear Sir/Madam,

We hereby declare on behalf of **Parmeshwari Silk Mills Limited** that Audit report in respect to Annual Audited Standalone & Consolidated Financial Results for the period ended 31st March, 2025 submitted by **M/s. Montek S & Associates (FRN: 020247N), Chartered Accountants**, Statutory Auditor of the Company is with **unmodified opinion** of the Statutory Auditor.

Kindly take the above information on your records.

For Parmeshwari Silk Mills Limited

HARINDER KAUR
Digitally signed
by HARINDER
KAUR
Date: 2025.05.29
18:27:21 +05'30'

Harinder Kaur
Whole Time Director
DIN: 08407151

Place: Ludhiana

CEO/CFO CERTIFICATE

(Pursuant to Regulation 33(2)(a) of SEBI(Listing Obligations and Disclosure Requirements), Regulations, 2015

**To,
The Board of Directors
Parmeshwari Silk Mills Limited
Village BajraRahon Road,
Ludhiana-141007**

I, the Undersigned, in my respective capacity as Chief Financial Officer of the company to the best of my knowledge and belief certify that:

The Financial Results for the Quarter and Year ended 31st March, 2025 do not contain any false or misleading statement or figures and do not omit any material fact which may make the statements or figures contained therein misleading.



**Sukhdev Singh
Chief Financial Officer**

Place: Ludhiana

Date: 29.05.2025

PARMESHWARI SILK MILLS LIMITED

Regd. Off: Village BajraRahon Road, Ludhiana-141007, Ph no. : +91-161-2691873,

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

CIN: L17116PB1993PLC012917

Date: 29.05.2025

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

SUBJECT: Submission of details of Outstanding Qualified Borrowings and Incremental Qualified Borrowings with reference to SEBI Circular No. SEBI/HO/DDHS/DDHS-RACPOD1/P/CIRJ2023/172 dated October 19, 2023

Dear Sir/ Madam,

With reference to captioned subject, as required we are providing the following details of Outstanding Qualified Borrowings and Incremental Qualified Borrowings along with the Annual Financial Results being filed with Stock Exchange for the Financial Year ending 31st March, 2025.

Sr. No.	Particulars	Amount (Rs. in Crores)
1	Outstanding Qualified Borrowings at the start of the financial year (Rs. In Crores)	56
2	Outstanding Qualified Borrowings at the end of the financial year (Rs. In Crores)	40.20
3	Highest credit rating of the company relating to the unsupported bank borrowings NIL or plain vanilla bonds, which have no structuring/support built in.	NA
4	Incremental borrowing done during the year (qualified borrowing) (Rs. In Crores)	-
5	Borrowings by way of issuance of debt securities during the year (Rs. In Crores)	-

You are requested to take above information on your records.

For Parmeshwari Silk Mills Limited

HARINDER KAUR
ER KAUR
Digitally signed by
HARINDER KAUR
Date: 2025.05.29
18:26:41 +05'30'

Harinder Kaur
Whole Time Director
DIN: 08407151

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 AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31ST MARCH, 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**

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date standalone financial results of **Parmeshwari Silk Mills Limited** for the quarter ended March 31, 2025 and for the year ended March 31, 2025 ("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 ("Regulation").

In our opinion and to the best of our information and according to the explanations given to us, these Standalone Financial Results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard;

and
 - ii. Subject to the below mentioned qualifications 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/loss and other comprehensive income and other financial information of the Company for the quarter ended March 31, 2025 and for the year ended March 31, 2025.
-

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

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 Standalone 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 together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter Paragraph

We draw attention to the below mentioned facts on which our opinion is not modified

- i) We draw attention to Note no 5 to the financial statements, which states that the closing inventory as at March 31, 2025 is based on a stock statement certified by the management, and no physical verification of inventory was conducted by the us during the year.
- ii) The Company has not obtained balance confirmations from certain trade receivables (debtors) and trade payables (creditors) as at March 31, 2025.
- iii) The Company has not provided for interest on delayed payment made to MSME

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year-to-date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 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 design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant

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

to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone 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 Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone 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 these standalone financial results.

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

- ☐ Identify and assess the risks of material misstatement of the standalone 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 the 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 results 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 standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
-

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

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.

For Montek. S & Associates.

Chartered Accountants

FRN: 020247N

Montek

Singh

Digitally signed by
Montek Singh
Date: 2025.05.29
18:31:42 +05'30'

MONTEK SINGH

(Partner)

Membership No. 546517

UDIN: 25546517BMGZAT6527

Place: Ludhiana

Date: 29/05/2025

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

Statement of Standalone Audited Financial Results for the Quarter and Year ended March 31, 2025

Particulars	Amt. (In Lakhs)			
	Quarter Ended		Year Ended	
	31st March, 2025	31st Dec, 2024	31st March, 2024	31st March, 2024
	(Audited)	(Unaudited)	(Audited)	(Audited)
I. Revenue from Operations	5744.43	6635.31	5090.75	22825.81
II. Other Income	27.87	5.19	29.28	40.25
III. Total Income (I +II)	5772.30	6640.50	5120.03	22866.06
IV. Expenses				
Cost of Material Consumed	2043.48	1813.60	1566.26	8634.29
Purchases of Stock-in-trade	232.05			232.05
Changes in inventories of finished goods, Work-in-progress and stock-in-trade	-407.94	921.72	347.50	-1105.49
Employee Benefits Expenses	851.13	780.40	851.52	3263.16
Finance Costs	265.00	215.32	258.45	894.94
Depreciation and amortisation expenses	89.25	101.50	96.53	381.28
Other Expenses	2455.03	2497.38	1791.25	9530.36
Total Expenses (IV)	5527.99	6329.92	4911.51	21830.58
V. Profit/(Loss) before exceptional items and tax (III- IV)	244.31	310.58	208.52	1035.48
VI. Exceptional items	1.56	4.11	0.30	15.40
VII. Profit/(Loss) before tax (V-VI)	242.75	306.47	208.22	1020.08
VIII. Tax Expense				
(1) Current tax	42.90	81.46	35.69	242.90
(2) Deferred tax	14.87	0.00	17.34	14.87
(3) Previous Year Tax	0.00	0.00	0.55	6.26
IX. Profit/(Loss) for the period from continuing operations (VII-VIII)	184.98	225.01	154.64	756.05
X. Profit/(Loss) from discontinued operations	0.00	0.00	0.00	0.00
XI. Tax expense of discontinued operations	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
XIII. Profit/(Loss) for the period (IX+XII)	184.98	225.01	154.64	756.05
XIV. Other Comprehensive Income	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
(ii) Income tax relating to items that will not be reclassified to profit or loss	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
(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00
XV. Total Comprehensive Income for the period (XIII+XIV)	184.98	225.01	154.64	756.05
(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
XVII. Other Equity				5051.53
XVIII. Earnings per equity share (for continuing operation):				
(1) Basic	6.16	7.50	5.15	25.19
(2) Diluted	6.16	7.50	5.15	25.19
XIX. Earnings per equity share (for discontinued operation):				
(1) Basic	0.00	0.00	0.00	0.00
(2) Diluted	0.00	0.00	0.00	0.00
XX. Earnings per equity share (for discontinued & continuing operations)				
(1) Basic	6.16	7.50	5.15	25.19
(2) Diluted	6.16	7.50	5.15	25.19

Notes:

- (1) The above standalone financial results have been reviewed by Audit Committee at its meeting held on 29th May, 2025 and thereafter approved by the Board of Directors at its Meeting held on 29th May, 2025.
- (2) The Statutory Auditors have carried out their audit for the above results under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Statutory Auditor have expressed their 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 figures of the last quarters are the balancing figures between audited figures in respect of the full financial year up to March 31, 2025 and March 31, 2024 and the unaudited published year-to-date figures up to December 31, 2024 and December 31, 2023, being the date of the end of the third quarter of the respective financial years which were subjected to limited review.
- (8) Previous year/periods figures have been regrouped / reclassified, wherever necessary
- (9) The above financial results of the company are available on the website of the company at www.parmeshwarisilkmills.com and also at www.bseindia.com

For Parmeshwari Silk Mills Limited

HARINDER
 Kaur
 Date: 2025.05.29
 18:28:27 +05'30'

Harinder Kaur
 Wholetime Director
 DIN : 08407151

Date: 29.05.2025
 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 Audited Standalone Assets and Liabilities for the year ended March 31, 2025

Amount in Lakhs

Particulars	As at 31st March, 2025	As at 31st March, 2024
	(Audited)	(Audited)
ASSETS		
Non current assets		
(a) Property, Plant and Equipment	5104.40	4774.91
(b) Capital Work in Progress		
(c) ROU ASSET	2.30	
(d) Investment Property		
(e) Goodwill		
(f) Other Intangible Assets		
(g) Intangible assets under development		
(h) Biological Assets other than bearer plants		
(i) Financials Assets-		
(i) Investments -	268.12	255.40
(ii) Trade Receivables		
(iii) Loans	57.08	57.08
(iv) Other(to be specified)	4.94	7.24
(j) Deferred tax assets (net)		
(j) Other non-current assets		
TOTAL NON-CURRENT ASSETS	5436.84	5094.63
Current Assets		
(a) Inventories	7840.86	6837.86
(b) Financials Assets		
(i) Investments		
(ii) Trade receivables	6410.97	6227.70
(iii) Cash and cash equivalents	3.57	5.77
(iv) Bank Balance other than (iii) above	5.67	384.36
(v) Loans	820.49	982.35
(vi) Otheres (to be specified)	7.55	4.98
(c) Current tex Assets		
(d) Other current Assets	361.16	776.50
TOTAL CURRENT ASSETS	15450.27	15219.52
TOTAL ASSETS	20887.11	20314.15

EQUITY AND LIABILITES		
Equity-		
(a) Equity Share Capital	300.11	300.11
(b) Other Equity	5051.53	4308.98
Liabilities		
Non -Current liabilities		
(a) Financials Liabilities		
(i) Borrowings	3219.58	4615.22
(ii) Trade Payable		
(iii) Lease Liabilities	2.30	
(iv) Other Financial liabilities (other than specified in item (b) to be specified		
(b) Provisions		
(c) Deffered Tax Liabilites (net)	423.93	409.05
(d) Other Non-Current Liabilities		
TOTAL NON-CURRENT LIABILITIES	3645.81	5024.27
Current Liabilities		
(a) Financials Liabilities		
(i) Borrowings	8014.60	6638.67
(ii) Trade Payables	3042.14	3022.33
(iii) Other Financial liabilities (other than specified in item (c) to be specified		
(b) Other current liabilities	472.49	638.18
(c) provisions	360.44	381.61
(d) Current Tax Liablitries		
TOTAL CURRENT LIABILITIES	11889.66	10680.79
TOTAL EQUITY AND LIABILITES	20887.11	20314.15

For Parmeshwari Silk Mills Limited

HARINDER KAUR
Digitally signed
by HARINDER
KAUR
Date: 2025.05.29
18:29:26 +05'30'

Harinder Kaur
Wholetime Director
DIN : 08407151

Date: 29.05.2025
Place : Ludhiana

Parmeshwari Silk Mills Limited		
AUDITED STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH, 2025		
	Amount in Lakhs	
	Year ended March 31, 2025 (01.04.2024 to 31.03.2025) (Audited)	Year ended March 31, 2024 (01.04.2023 to 31.03.2024) (Audited)
Particulars		
Cash flow from Operating Activities		
Profit Before Tax	1020.08	809.75
Adjustments for		
Adjustments for finance costs	871.67	790.61
Adjustments for decrease (increase) in inventories	-1003	-1666.98
Adjustments for decrease (increase) in trade receivables, current	-183.27	-1238.86
Adjustments for decrease (increase) in trade receivables, non-current		
Adjustments for decrease (increase) in other current assets	415.35	-150.11
Adjustments for other financial assets, non-current		
Adjustments for other financial assets, current	159.29	374.47
Adjustments for other bank balances		
Adjustments for increase (decrease) in trade payables, current	19.81	752.54
Adjustments for increase (decrease) in trade payables, non-current		
Adjustments for increase (decrease) in other current liabilities	-186.86	425.37
Adjustments for increase (decrease) in other non-current liabilities		
Adjustments for depreciation and amortisation expense	381.28	339.29
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss		
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	-1.01	-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	-2.4
Other adjustments to reconcile profit (loss)		
Other adjustments for non-cash items	0.12	-5.92
Share of profit and loss from partnership firm or association of persons or limited liability partnerships		
Total adjustments for reconcile profit (loss)	470.98	-383.14
Net cash flows from (used in) operations	1491.06	426.61
Dividends received		
Interest paid		
Interest received		
Income taxes paid (refund)	249.16	195.93
Other inflows (outflows) of cash		
Net cash flows from (used in) operating activities	1241.90	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	0.22	313.31
Purchase of property, plant and equipment	-724.61	-1426.19
Proceeds from sales of investment property		-273.61
Purchase of investment property	-12.72	
Purchase of ROU Assets	2.30	
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	1.01	1.15
Income taxes paid (refund)		
Other inflows (outflows) of cash	2.40	2.4
Net cash flows from (used in) investing activities	-731.4	-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	1375.92	2325.02
Repayments of borrowings	-1395.64	
Payments of finance lease liabilities		
ProceedsPayments of lease liabilities		
Dividends paid		
Interest Paid	-871.67	-790.61
Income taxes paid (refund)		
Other inflows (outflows) of cash		
Net cash flows from (used in) financing activities	-891.39	1534.41
Net increase (decrease) in cash and cash equivalents before effect of exchange ratechanges	-380.89	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	9.24	390.13
Notes:		
Statement has been prepared under 'Indirect Method' as set out in Ind AS 7 "Statement of Cash Flows".		
Cash Outflow.		
and rearranged wherever necessary.		
1. The Cashflow		
2. Amount in brackets, represent		
3.Previous year's year figures have been regrouped		
For Parmeshwari Silk Mills Ltd		
<div> <div> HARINDER KAUR </div> <div> Digitally signed by HARINDER KAUR Date: 2025.05.29 18:34:08 +05'30' </div> </div>		
Harinder Kaur		
Whole time director		
DIN: 08407151		
Date: 29.05.2024		
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 Auditor's Report on Consolidated Audited Financial Results for Quarter and Year ended on 31st March, 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**

Report on the audit of the Consolidated Financial Results

We have audited the accompanying Statement of Consolidated Financial Results of **Parmeshwari Silk Mills Limited** and its subsidiaries (holding company and its subsidiaries together referred to as "the Group"), **Harappa Textile Mills Private Limited** for the quarter ended 31.03.2025 and for the period from 01.04.24 to 31.03.25 ("the Statement"), being submitted by the holding company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended 31.03.2025 and the corresponding period from 01.04.2024 to 31.03.2025, as reported in these financial results have been approved by the holding company's Board of Directors, but have not been subjected to audit/review.

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate financial statements/ financial information of subsidiaries, associates and jointly controlled entities, the Statement:

a. includes the results of the following entities:

i) Harappa Textile Mills Private Limited

b. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations, as amended; and

c. gives a true and fair view, in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of consolidated total comprehensive income (comprising of net [profit/loss] and other comprehensive income/ loss) and other financial information of the Group for the quarter ended 31.03.2025 and for the period from 01-.04-2024 to 31.03.25

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 Consolidated Financial Results section of our report. We are independent of the Group, its associates and jointly controlled entities in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these

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

requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in “Other Matter” paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Insert Emphasis of Matter Paragraph

We draw attention to the below mentioned facts on which our opinion is not modified

- i) We draw attention to Note no 5 to the financial statements, which states that the closing inventory as at March 31, 2025 is based on a stock statement certified by the management, and no physical verification of inventory was conducted by the us during the year.
- ii) The Company has not obtained balance confirmations from certain trade receivables (debtors) and trade payables (creditors) as at March 31, 2025.
- iii) The Company has not provided for interest on delayed payment made to MSME

Management’s Responsibilities for the Consolidated Financial Results

These quarterly financial results as well as the year to date consolidated financial results have been prepared on the basis of the interim financial statements.

The Holding Company’s Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information of the Group including its associates and jointly controlled entities in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 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. The respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its associates and jointly controlled entities 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 accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for assessing the ability of the Group and of its associates and jointly controlled entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

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

The respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for overseeing the financial reporting process of the Group and of its associates and jointly controlled entities.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated 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 these consolidated financial results.

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

- ☐ Identify and assess the risks of material misstatement of the consolidated 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 the 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 ability of the Group and its associates and jointly controlled entities 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 consolidated financial results 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 Group and its associates and jointly controlled entities to cease to continue as a going concern.
- ☐ Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- ☐ Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its associates and jointly controlled entities to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors regarding, among other

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

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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

The consolidated Financial Results include the audited Financial Results of 1 subsidiary, , whose interim Financial Statements/Financial Results/ financial information reflect Group's share of total assets of Rs. 22,507 Lakh , Group's share of total revenue of Rs. 5913.65 Lakh and Rs. 23336.22 Lakh and Group's share of total net profit/(loss) after tax of Rs. 208.35 Lakh and Rs. 864.54 Lakh for the quarter ended 31.03.2025 and for the period from 01.04.2024 to 31.03.2025 respectively, as considered in the consolidated Financial Results, which have been audited by their respective independent auditors. The independent auditors' reports on interim financial statements/Financial Results/financial information of these entities have been furnished to us and our opinion on the consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the report of such auditors and the procedures performed by us are as stated in paragraph above.

The Financial Results include the results for the quarter ended 31.03.2025 being the balancing figure between the audited figures in respect of the full financial year and the published audited year to date figures up to the third quarter of the current financial year.

Our opinion on the consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the Financial Results/financial information certified by the Board of Directors.

For Montek. S & Associates.

Chartered Accountants

FRN: 020247N

Montek
Singh

Digitally signed by
Montek Singh
Date: 2025.05.29
18:30:41 +05'30'

MONTEK SINGH

(Partner)

Membership No. 546517

UDIN: 25546517BMGZAU3578

Place: Ludhiana

Date: 29/05/2025

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

<p align="center">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</p>					
<p align="center">Statement of Consolidated Audited Financial Results for the Quarter and Year ended March 31, 2025</p>					

Particulars	Quarter Ended			Year Ended	
	31st March, 2025	31st Dec, 2024	31st March, 2024	31st March, 2025	31st March, 2024
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I. Revenue from Operations	5913.65	6766.36	5122.84	23336.22	20338.53
II. Other Income	27.87	5.19	29.28	40.28	51.00
III. Total Income (I +II)	5941.52	6771.55	5152.12	23376.50	20389.53
IV. Expenses					
Cost of Material Consumed	2254.45	1793.08	1518.72	8930.22	7455.45
Purchases of Stock-in-trade	232.05			232.05	
Changes in inventories of finished goods, Work-in-progress and stock-in-trade	-613.33	874.73	301.10	-1537.82	-790.24
Employee Benefits Expenses	925.76	833.99	877.27	3464.52	2946.06
Depreciation and amortisation expenses	282.58	228.03	109.27	951.48	807.07
Finance Costs	101.83	115.20	274.91	434.96	352.03
Other Expenses	2479.79	2562.65	1838.64	9734.83	8778.36
Total Expenses (IV)	5663.13	6407.68	4919.91	22210.24	19548.73
V. Profit/(Loss) before exceptional items and tax (III- IV)	278.39	363.87	232.21	1166.26	840.80
VI. Exceptional items	1.56	4.11	0.30	15.40	7.36
VII. Profit/(Loss) before tax (V-VI)	276.83	359.76	231.91	1150.86	833.44
VIII. Tax Expense					
(1) Current tax	46.88	88.90	43.39	258.46	194.78
(2) Deferred tax	21.59	0.00	26.15	21.59	26.15
(3) Previous Year Tax	0.00	0.00	0.78	6.26	9.07
IX. Profit/(Loss) for the period from continuing operations (VII-VIII)	208.35	270.86	161.59	864.54	603.44
Share of Profit / (loss) of Associates or Joint Ventures	0.00	0.00	0.00	0.00	0.00
Minority Interest	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
X. Profit/(Loss) from continued operations	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
XII. Profit/(Loss) from Discontinued operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00
XIII. Profit/(Loss) for the period (IX+XII)	208.35	270.86	161.59	864.54	603.44
XIV. Other Comprehensive Income	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
(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
(B) (i) Items that will be classified to profit or loss	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
XV. Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the Period)	208.35	270.86	161.59	864.54	603.44
XVI. Earnings per equity share (for continuing operation):					
(1) Basic	6.94	9.03	5.38	28.81	20.11
(2) Diluted	6.94	9.03	5.38	28.81	20.11
XVII. Earnings per equity share (for discontinued operation):					
(1) Basic	0.00	0.00	0.00	0.00	0.00
(2) Diluted	0.00	0.00	0.00	0.00	0.00
XVIII. Earnings per equity share (for discontinued & continuing operations)					
(1) Basic	6.95	9.03	5.38	28.81	20.11
(2) Diluted	6.95	9.03	5.38	28.81	20.11

- Notes:**
- (1) The above consolidated financial results have been reviewed by Audit Committee at its meeting held on 29th May, 2025 and thereafter approved by the Board of Directors at its Meeting held on 29th May, 2025.
- (2) The Statutory Auditors have carried out their audit for the above results under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Statutory Auditor have expressed their 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) List of Entities Consolidated in the Statement are:
Parmeshwari Silk Mills Limited & Harappa Textile Mills Private Limited
- (8) The above financial results of the company are available on the website of the company at www.parmeshwarisilkmills.com and also at www.bseindia.com

For Parmeshwari Silk Mills Limited

HARINDER KAUR
Digitally signed by
HARINDER KAUR
Date: 2025.05.29
18:29:00 +05'30'

Harinder Kaur
Wholetime Director
DIN : 08407151

Date: 29.05.2025
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 Audited Consolidated Assets and Liabilities for the year ended March 31,
2025**

Amount in Lakhs		
Particulars	As at 31st March, 2025	As at 31st March, 2024
	(Audited)	(Audited)
ASSETS		
Non current assets		
(a) Property, Plant and Equipment	6110.70	5493.36
(b) Capital Work in Progress		
(c) ROU ASSET	7.02	
(d) Investment Property		
(e) Goodwill		
(f) Other Intangible Assets		
(g) Intangible assets under development		
(h) Biological Assets other than bearer plants		
(i) Financials Assets-		
(i) Investments -	12.72	
(ii) Trade Receivables		
(iii) Loans		
(iv) Other(to be specified)	4.94	7.24
(j) Deferred tax assets (net)		
(j) Other non-current assets	57.08	57.48
TOTAL NON CURRENT ASSETS	6192.46	5558.08
Current Assets		
(a) Inventories	8398.45	7009.23
(b) Financials Assets		
(i) Investments		
(ii) Trade receivables	6491.60	6300.63
(iii) Cash and cash equivalents	7.60	8.78
(iv) Bank Balance other than (iii) above	5.67	384.36
(v) Loans	820.49	982.35
(vi) Otheres (to be specified)	7.55	4.98
(c) Current tex Assets		
(d) Other current Assets	583.33	929.07
TOTAL CURRENT ASSETS	16314.69	15619.40
TOTAL ASSETS	22507.15	21177.48

EQUITY AND LIABILITES		
Equity-		
(a) Equity Share Capital	300.11	300.11
(b) Other Equity	5165.09	4315.01
(c) NCI	0.15	0.10
Liabilities		
Non -Current liabilites		
(a) Financials Liabilities		
(i) Borrowings	3980.07	5260.78
(ii) Trade Payable		
(iii) Lease Liabilities	7.02	
(iv) Other Financial liabilities (other than specified in item (b) to be specified		
(b) Provisions		
(c) Deffered Tax Liabilites (net)	446.97	425.38
(d) Other Non-Current Liabilities	45.51	45.51
TOTAL NON CURRENT LIABILITIES	4479.56	5731.66
Current Liabilities		
(a) Financials Liabilities		
(i) Borrowings	8435.77	6854.83
(ii) Trade Payables	3085.41	3024.93
(iii) Other Financial liabilities (other than specified in item (c) to be specified	0.00	0.00
(b) Other current liabilities	659.96	562.17
(c) provisions	379.78	388.67
(d) Current Tax Liabltries	1.32	
TOTAL CURRENT LIABILITIES	12562.25	10830.60
TOTAL EQUITY AND LIABILITES	22507.15	21177.48

For Parmeshwari Silk Mills Limited

HARINDER KAUR
Digitally signed
by HARINDER
KAUR
Date: 2025.05.29
18:29:42 +05'30'

Harinder Kaur
Wholetime Director
DIN : 08407151

Date: 29.05.2025
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

AUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH, 2025

	Amount in Lakhs	
	Year ended March 31, 2025 (01.04.2024 to 31.03.2025) (Audited)	Year ended March 31, 2024 (01.04.2023 to 31.03.2024) (Audited)
Particulars		
Cash flow from Operating Activities		
Profit Before Tax	1150.86	833.44
Adjustments for		
Adjustments for finance costs	928.21	807.07
Adjustments for decrease (increase) in inventories	-1389.22	-1838.35
Adjustments for decrease (increase) in trade receivables, current	-190.96	-1311.79
Adjustments for decrease (increase) in trade receivables, non-current		
Adjustments for decrease (increase) in other current assets	345.74	-302.68
Adjustments for other financial assets, non-current		
Adjustments for other financial assets, current	159.28	374.47
Adjustments for other bank balances		
Adjustments for increase (decrease) in trade payables, current	60.48	755.14
Adjustments for increase (decrease) in trade payables, non-current		
Adjustments for increase (decrease) in other current liabilities	90.22	349.36
Adjustments for increase (decrease) in other non-current liabilities	2.3	45.61
Adjustments for depreciation and amortisation expense	435.36	352.03
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss		
Adjustments for provisions, current		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	-1.01	-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	-2.40
Other adjustments to reconcile profit (loss)		
Other adjustments for non-cash items	0.12	-5.92
Share of profit and loss from partnership firm or association of persons or limited liability partnerships		
Total adjustments for reconcile profit (loss)	438.12	-700.42
Net cash flows from (used in) operations	1588.98	133.03
Dividends received		
Interest paid		
Interest received		
Income taxes paid (refund)	264.73	203.85
Other inflows (outflows) of cash		
Net cash flows from (used in) operating activities	1324.25	-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	0.22	46.72
Purchase of property, plant and equipment	-1067.06	-1884.22
Proceeds from sales of investment property		
Purchase of investment property	-12.72	-18.61
Proceeds from sales of intangible assets		
Purchase of ROU Assets	-7.02	
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	1.01	1.15
Income taxes paid (refund)		
Other inflows (outflows) of cash	2.40	2.40
Net cash flows from (used in) investing activities	-1083.17	-1852.55
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	1580.95	3115.60
Repayments of borrowings	-1280.71	
Payments of finance lease liabilities		
ProceedsPayments of lease liabilities	7.02	
Dividends paid		
Interest Paid	-928.21	-807.07
Income taxes paid (refund)		
Other inflows (outflows) of cash		
Net cash flows from (used in) financing activities	-620.95	2308.53
Net increase (decrease) in cash and cash equivalents before effect of exchange ratechanges	-379.87	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	13.27	393.14

Notes: 1.The cashflow statement has been prepared under'Indirect Method' as set out in Ind AS 7 "Statement of Cash Flows".
represent Cashflow.
and rearranged wherever necessary.

2.Amount in brackets,
3.Previous year's figures have been regrouped

For Parmeshwari Silk Mills Ltd

HARINDER
KAUR

Digitally signed by
HARINDER KAUR
Date: 2025.05.29 18:33:48
+05'30'

Harinder Kaur
Whole time director
DIN: 08407151

Date: 29.05.2025
Place:Ludhiana