

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: 13.11.2025

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 un-audited Financial Result along with limited review report as per Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 for the quarter ended on 30th September 2025.

Kindly receive the same and update your records.

Thanking You,

For, Parshwanath Corporation Limited

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

Encl: As above



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PARSHWANATH
CORPORATION LIMITED

Unaudited Financial Results for the Quarter-II and Half Year ended on September 30, 2025

(₹ in lakhs unless otherwise stated except per share data)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year ended
		30/09/2025	30/06/2025	30/09/2024	30/09/2025	30/09/2024	31/03/2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	a) Revenue from Operations	42.04	16.42	17.51	58.46	50.99	70.19
	b) Other Income	8.03	22.22	19.95	30.25	40.19	81.56
2	Total Income	50.07	38.64	37.46	88.71	91.18	151.75
3	Expenses						
	a) Cost of Materials Consumed (Project Exps)	-	-	-	-	0.06	0.06
	b) Changes in Inventories of Finished Goods and Work in Progress	-	-	-	-	(0.06)	(0.06)
	c) Employee Benefit Expenses	10.88	10.89	11.33	21.77	21.07	42.66
	d) Depreciation and Amortisation Expense	0.03	0.04	0.01	0.07	0.02	0.41
	e) Other Expenses	9.60	16.82	8.48	26.42	19.06	48.76
4	Total Expenses	20.51	27.75	19.82	48.26	40.15	91.83
5	Profit before exceptional items and tax (3-4)	29.56	10.89	17.64	40.45	51.03	59.92
6	Exceptional items	-	-	1.74	-	4.85	6.74
7	Profit / (Loss) before tax	29.56	10.89	19.38	40.45	55.88	66.66
8	Tax Expense						
	a) Current tax	4.91	1.70	3.02	6.61	8.72	11.18
	b) Deferred tax	-	-	-	-	-	-
	c) Taxation relating to earlier years	-	-	-	-	-	-
	c) Tax adjustment of earlier years	-	(6.45)	-	(6.45)	-	-
9	Total Tax Expense	4.91	(4.75)	3.02	0.16	8.72	11.18
10	Profit / (Loss) for the period	24.65	15.64	16.36	40.29	47.16	55.48
11	Other Comprehensive Income						
	a) i. Items that will not be reclassified to profit or loss (Net of Tax)	0.03	0.03	-	0.06	-	0.12
	ii. Income tax relating to items that will be reclassified	-	-	-	-	-	-
12	Total Other Comprehensive Income / (Loss) (Net of Taxes)	0.03	0.03	-	0.06	-	0.12
13	Total Comprehensive Income for the period	24.68	15.67	16.36	40.35	47.16	55.60
14	(a) Paid-up equity share capital (Face Value of ₹ 10/- each)	313.18	313.18	313.18	313.18	313.18	313.18
	(b) Other Equity	-	-	-	-	-	899.70
15	Earnings per equity share (In INR)						
	(i) Basic earnings per share (₹)	0.79	0.50	0.52	1.29	1.51	1.78
	(ii) Diluted earnings per share (₹)	0.79	0.50	0.52	1.29	1.51	1.78
		Not Annualized	Not Annualized	Not Annualized	Not Annualized	Not Annualized	Annualized



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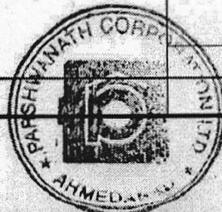
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PARSHWANATH
CORPORATION LIMITED

1 Statement of Assets & Liabilities as at September 30, 2025

(₹ in lakhs)

Particulars	As at September 30, 2025	As at March 31, 2025
	(Unaudited)	(Audited)
A ASSETS		
I Non current assets		
a Property, plant and equipments	0.63	0.70
b Financial Assets		
(i) Other Financial Assets	1,150.67	-
c Deferred Tax Asset (Net)	-	-
d Other Non - Current Assets	45.15	45.15
	1,196.45	45.85
II Current assets		
a Inventories	35.32	35.32
b Financial Assets		
(i) Investments	1.05	0.99
(ii) Cash and cash equivalents	9.18	1,132.99
(iii) Other Financial Assets	0.40	-
c Current tax asset (Net)	24.89	20.72
d Other current assets	2.50	0.36
	73.34	1,190.38
Total (A)	1,269.79	1,236.23
B EQUITY AND LIABILITIES		
Equity		
a Equity Share Capital	313.18	313.18
b Other Equity	940.05	899.70
	1,253.23	1,212.88
Liabilities		
I Non current liabilities		
a Provisions	4.02	3.88
	4.02	3.88
II Current liabilities		
a Financial liabilities		
(i) Borrowings	-	0.25
(ii) Trade payables		
(a) Total outstanding dues of micro enterprises and small enterprises	-	-
(b) Total outstanding dues of creditors other than micro enterprises and small	12.14	17.48
(iii) Current tax Liabilities (Net)	-	-
(iv) Other financial liabilities	-	1.11
b Other current liabilities	0.40	0.63
	12.54	19.47
Total (B)	1,269.79	1,236.23



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NOTES

- 2 Statement of Cash Flows is attached in Annexure I.
- 3 These results have been prepared in accordance with the IND AS notified under the Companies (Indian Accounting Standard) Rules, 2015 as amended from time to time.
- 4 The above Financial Results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at their meetings held on 13/11/2025. The statutory auditors of the company have conducted review of these financial results in terms of Regulation 33 of SEBI (Listing obligations and disclosure requirements) Regulation, 2015 and have issued unmodified review report on the same.
- 5 The entire operations of the Company constitute a single operating segment i.e. "Construction and Development of Housing Projects" as per Ind AS 108 "Operating segments" specified under Section 133 of the Companies Act 2013.



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Annexure I Statement of Cash flow for the Six Months ended September 30, 2025

(₹ in lakhs)

	Six Months Ended September 30, 2025	Six Months Ended September 30, 2024
	(Unaudited)	(Unaudited)
(A) Cash flow from Operating Activities:		
Net Profit Before Tax	40.45	55.88
Adjustments:		
Depreciation	0.07	0.02
Reversal of Excess Provision Made	(5.14)	-
Net (Profit)/ loss on investments carried at FVTPL	(0.06)	(0.09)
Interest Income	(30.19)	(40.16)
Operating profit before working capital changes	5.13	15.65
Adjusted for:		
(Increase) / Decrease in Inventories	-	(0.06)
(Increase) / Decrease Other Financial Assets	(0.40)	5.06
(Increase) / Decrease Other Current Assets	3.00	-
Increase / (Decrease) Trade payables	(5.34)	(1.92)
Increase / (Decrease) Provision	0.20	-
Increase / (Decrease) Other Financial Liabilities	(1.11)	-
Increase / (Decrease) Other Current Liabilities	(0.23)	-
Changes in working capital adjustments	(3.88)	3.08
Cash generated from / (used in) operations	1.25	18.73
Less: Income taxes paid (net)	(4.33)	(4.01)
Net cash flow generated from/ (used in) operating activities [A]	(3.08)	14.72
(B) Cash flow from Investing Activities:		
Interest Income	7.23	40.16
Net cash flow generated from / (used in) investing activities [B]	7.23	40.16
(C) Cash flow from Financing Activities:		
Proceeds from / (Repayment) of Short term borrowing (net)	(0.25)	(16.50)
Loans & Advances Given (Net)	(1,127.70)	-
Net cash flow generated from / (used in) financing activities [C]	(1,127.95)	(16.50)
Net changes in cash and cash equivalents (A+B+C)	(1,123.81)	38.38
Opening cash and cash equivalents	1,132.99	1,102.98
Closing cash and cash equivalents	9.18	1,141.36



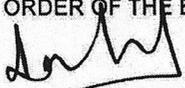
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Notes	
1	These results have been prepared in accordance with the IND AS notified under the Companies (Indian Accounting Standard) Rules, 2015 as amended from time to time.
2	The above standalone Financial Results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at their meetings held on 13/11/2025. The statutory auditors of the company have conducted review of these financial results in terms of Regulation 33 of SEBI (Listing obligations and disclosure requirements) Regulation, 2015 and have issued unmodified review report on the same.
3	Figures for the quarter ended 31 March 2025 as reported in these financial results are the balancing figures between 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. Also the figures up to the end of the third quarter has only been reviewed and not subject to audit.
4	The Company is engaged in the business of Construction and Development of Housing Projects and operates in a single reportable segment in terms of IND AS- 108 (Operating Segment) and therefore there are no any other reportable segments.
5	Previous year's/period figures have been regrouped/rearranged whenever necessary to confirm to current period's classification and accrdingly exceptional item of provisions of loan written back is
BY ORDER OF THE BOARD  RUSHABH N. PATEL MANAGING DIRECTOR (DIN: 00047374)	
PLACE : AHMEDABAD DATE : November 13, 2025	

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M B D & CO LLP

CHARTERED ACCOUNTANTS

Independent Auditor's Limited Review Report on unaudited standalone financial results for the quarter and half year ended 30th September, 2025 of Parshwanath Corporation limited under regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015(As amended).

To,
The Board of Directors,
PARSHWANATH CORPORATION LIMITED

1. We have reviewed the accompanying statement of unaudited financial results of Parshwanath Corporation Limited (the "Company") for the quarter and half year ended September 30, 2025("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations"), which has been initialled by us for identification purpose.
2. This Statement, which is the responsibility of the Company's Management and approved by the 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, as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report 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. This standard require that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied on financial data and thus provide less assurance than audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the applicable Indian Accounting Standards under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder 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 Disclosures Requirements) Regulations,2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, M B D & Co LLP
Chartered Accountants,
Firm Registration No:135129W/W100152

Bhavik Shah

Bhavik Shah
Partner
Membership No:129674
UDIN: 25129674BMIYSA1861
Date: 13.11.2025
Place: Ahmedabad

