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PARSHWANATH
CORPORATION LIMITED

Part I: Statement of Audited Standalone Financial Results for the quarter and year ended 31-Mar-2026

₹ in Lakhs

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31-03-2026 (Unaudited) (refer note 3)	31-12-2025 (Unaudited)	31-03-2025 (Unaudited) (refer note 3)	31-03-2026 (Audited)	31-03-2025 (Audited)
I	Revenue from Operations	11.72	(2.71)	12.46	62.33	70.19
II	Other Income	0.60	25.65	20.75	56.50	81.56
III	**Total Income (I + II)**	**12.32**	**22.94**	**33.21**	**118.83**	**151.75**
IV	Expenses					
	Project Expenses	-	-	-	-	0.06
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	35.32	-	-	35.32	(0.06)
	Employee Benefit Expenses	11.87	14.11	11.30	47.75	42.66
	Depreciation and Amortization Expenses	0.01	0.33	0.37	0.41	0.41
	Other expenses	14.68	6.80	20.57	47.84	48.76
	Total Expenses (IV)	**61.88**	**21.24**	**32.24**	**131.32**	**91.83**
V	Impairment Loss (net of reversal of impairment loss) on Financial Assets	(0.98)	(9.61)	(1.24)	(15.73)	(6.74)
VI	**Profit / (Loss) Before Tax (III-IV-V)**	**(48.58)**	**11.31**	**2.21**	**3.24**	**66.66**
VII	Tax Expense					
	(i) Current tax	(12.73)	7.14	1.26	1.02	11.18
	(ii) Deferred tax	-	-	-	-	-
	(iii) Adjustment of earlier years taxes	-	11.87	-	5.42	-
	Tax Expense (VIII)	**(12.73)**	**19.01**	**1.26**	**6.44**	**11.18**
VIII	**Profit / (Loss) for the period (VI-VII)**	**(35.85)**	**(7.70)**	**0.95**	**(3.20)**	**55.48**
IX	**Other comprehensive income / (loss)**					
	(i) Items that will not be reclassified subsequently to profit or loss	(0.77)	-	0.11	(0.77)	0.11
	(ii) Income tax related to items that will not be reclassified subsequently to profit or loss	-	-	-	-	-
	Total other comprehensive income / (loss) (net of tax) (IX)	**(0.77)**	-	**0.11**	**(0.77)**	**0.11**
X	**Total comprehensive income / (loss) (VIII+IX)**	**(36.62)**	**(7.70)**	**1.06**	**(3.97)**	**55.59**
XI	(a) Paid-up equity share capital (face value : ₹10 per share)	313.18	313.18	313.18	313.18	313.18
	(b) Other equity				895.73	899.70
XII	Earning Per Share (EPS) (face value of ₹10 each)	Not Annualised	Not Annualised	Not Annualised	Annualised	Annualised
	(a) Basic (₹)	(1.14)	(0.25)	0.03	(0.10)	1.77
	(b) Diluted (₹)	(1.14)	(0.25)	0.03	(0.10)	1.77

See accompanying notes to the Audited Standalone Financial Results

PARSHWANATH CORPORATION LTD AHMEDABAD

M B D & CO. LLP CHARTERED ACCOUNTANTS AHMEDABAD FRN: 135129W

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Part II: Statement of Standalone Assets and Liabilities

₹ in Lakhs

	Particulars	31-03-2026 (Audited)	31-03-2025 (Audited)
	ASSETS		
	Non current assets		
a	Property, plant and equipments	0.29	0.70
b	Financial assets		
(i)	Loans	-	-
c	Other non-current non-financial assets	45.15	45.15
	Total non-current assets	**45.44**	**45.85**
	Current assets		
a	Inventories	-	35.33
b	Financial assets		
(i)	Investments	0.87	0.99
(ii)	Trade receivables	-	-
(iii)	Cash and cash equivalents	0.67	1,132.99
(iv)	Other Financial Asset	-	-
c	Current tax asset (net)	24.93	20.73
d	Other current non-financial assets	1,174.36	0.36
	Total current assets	**1,200.83**	**1,190.40**
	Total assets	**1,246.27**	**1,236.25**
	EQUITY AND LIABILITIES		
	Equity		
a	Equity share capital	313.18	313.18
b	Other equity	895.73	899.70
	Total equity	**1,208.91**	**1,212.88**
	Liabilities		
	Non current liabilties		
a	Provisions	1.72	1.13
	Total non-current liabilities	**1.72**	**1.13**
	Current liabilities		
a	a. Financial liabilities		
(i)	Borrowings	7.50	0.25
(ii)	Trade payables		
	(iia) Due to micro and small enterprises	2.70	-
	(iib) Due to others	15.83	17.51
(iii)	Other financial liabilities	5.02	1.11
b	Other current liabilities	0.89	0.63
c	Provision	3.70	2.74
	Total current liabilities	**35.64**	**22.24**
	Total equity and liabilities	**1,246.27**	**1,236.25**

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₹ in Lakhs

Part III: Statement of Standalone Cash Flow

	Particulars	2025-26 (Audited)	2024-25 (Audited)
(A)	**Cash flow from Operating Activities:**		
	Net Profit Before Tax	3.24	66.66
	Adjustments:		
	Net loss / (Gain) on investments carried at FVTPL	0.12	0.11
	Depreciation	0.41	0.41
	Interest Income	(56.50)	(81.56)
	Remeasurement of defined employee benefit plans	(0.77)	0.11
	Operating profit before working capital changes	**(53.50)**	**(14.27)**
	Adjusted for:		
	Inventories	35.33	(0.06)
	Trade payables, Other liabilities & provisions	6.74	7.31
	Other financial asset	-	7.00
	Other Current asset	(1,174.00)	0.23
	Change in working capital	**(1,131.93)**	**14.48**
	Cash Generated from operations	**(1,185.43)**	**0.21**
	Direct taxes (paid)/ refund received	(10.64)	(10.26)
	Net Cash Flow From Operating activities	**(1,196.07)**	**(10.05)**
(B)	**Cash flow from Investing Activities:**		
	Interest Income received	56.50	81.56
	Net Cash Flow From Investing activities	**56.50**	**81.56**
(C)	**Cash Flow from Financing activities**		
	Proceeds / (Repayment) of Short term borrowings (Net)	7.25	(41.50)
	Net Cash Flow From Financing activities	**7.25**	**(41.50)**
	Net Increase in Cash & Cash Equivalents	**(1,132.32)**	**30.01**
	Cash & Cash Equivalents at the beginning of the year	**1,132.99**	**1,102.98**
	Cash & Cash Equivalents at the close of the year	**0.67**	**1,132.99**

The above statement of Cash Flows has been prepared under "Indirect method" as set out in the Indian Accounting Standard (Ind AS - 7) "Statement of Cash Flows".

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Notes to Statement of Audited Standalone Financial Results for the quarter and year ended 31-Mar-2026

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 May 28, 2026. The statutory auditors of the company have conducted audit of these financial results in terms of Regulation 33 of SEBI (Listing obligations and disclosure requirements) Regulation, 2015 and have issued unmodified audit report on the same.

3 Figures for the quarter ended 31 March 2026 and 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 relevant financial year. Also the figures up to the end of the third quarter has only been reviewed and not subject to audit.

4 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, and therefore there are no other reportable segments.

5 The Government of India has consolidated 29 existing labour legislations into a unified framework comprising four labour codes (the "new labour codes"), which became effective on November 21, 2025. The Company has evaluated the impact of these changes on its employee benefit obligations and, based on management estimates, has recognised the resulting financial impact in the standalone audited financial results for the year ended March 31, 2026 considering the information currently available. The Company continues to monitor the finalisation of the Central and State rules and any further clarifications issued by the Government under the new labour codes, and will record any changes in estimates in the period in which such updates arise.

By Order of the Board of Directors

Riddhiben Rushabh Patel
Jt. Managing Director (DIN:00047238)

Place : Ahmedabad
Date : May 28, 2026

PARSHWANATH CORPORATION LTD. * AHMEDABAD *

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M B D & CO LLP
CHARTERED ACCOUNTANTS

Independent Auditors' Report on Standalone Annual Financial Results of Parshwanath Corporation Limited pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To The Board of Directors of
Parshwanath Corporation Limited

Report on the Audit of Standalone Annual Financial Results

Opinion

1. We have audited the accompanying standalone annual financial results of **Parshwanath Corporation Limited** ("the Company") for the year ended March 31, 2026 and the standalone statement of assets and liabilities and the standalone statement of cash flows as at and for the year ended on that date, 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").

2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone Annual Financial Results:

   i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulation in this regard; and

   ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the year then ended March 31, 2026 and the standalone statement of assets and liabilities and the standalone statement of cash flows as at and for the year ended on that date.

Basis for Opinion

3. 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 'Auditor's Responsibilities for the Audit of the Standalone Annual 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 ("the ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the year ended March 31, 2026 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 obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of the Management and Board of Directors for the Standalone Annual Financial Results

4. This Statement which includes the Standalone Annual Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Standalone Financial Results has been compiled from the related audited standalone annual financial

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statements. This responsibility includes the preparation and presentation of the Standalone Financial Results that give a true and fair view of the net profit and other comprehensive income and other financial information and the standalone statement of assets and liabilities and the standalone statement of cash flows in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 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 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 Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

5. In preparing the Standalone Financial Results, the management and 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.

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

Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results

7. Our objectives are to obtain reasonable assurance about whether the Standalone Annual Financial Results as a whole is 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 Standalone Annual Financial Results.

8. 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 Annual 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, Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

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

related to events or conditions that may cast significant doubt on the ability of the Company 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 Statement 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 Annual Financial Results, including the disclosures, and whether the Standalone Annual Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the Standalone Annual Financial Results of the Company to express an opinion on the Standalone Annual Financial Results.

9. Materiality is the magnitude of misstatements in the Annual Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Financial Results may be influenced. We consider quantitative materiality and qualitative factors (i) in planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Financial Results.

10. 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

11. The standalone annual financial results include the results for the quarter ended March 31, 2026, being the balancing figures between the annual audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year, which were subject to limited review by us.

12. Attention is drawn to the fact that the figures for the year and quarter ended March 2025 are based on the previously issued standalone financials results that were audited by predecessor auditor who expressed an unmodified opinion vide their audit report for year and quarter ended March 2025 dated May 08, 2025.

For **M B D & Co LLP**
Chartered Accountants
Firm Registration Number: 135129W/W100152

Bhavik Shah
Partner
Membership Number: 129674
Place: Ahmedabad
Date: May 28, 2026
UDIN: 26129674OWURPU3275