An ISO 9001:2015
Certified Company

PARMESHWAR METAL LIMITED
(Formerly Known as PARMESHWAR METAL PRIVATE LIMITED)
Registered Office & Factory: Survey No. 130P & 131, State Highway No. 69, Sampa-Lavad Road,
Village Sujana Muvada, Post: Sampa, Ta.: Dehgam, Dist.: Gandhinagar, Gujarat, India-382315
Email: info@parmeshwarmetal.com, accounts@parmeshwarmetal.com
Ph.: +91 63592 27392 | **Website:** www.parmeshwarmetal.com | **CIN:** L28999GJ2016PLC093235

Date: November 06, 2026

To,
BSE Limited
25th Floor, P.J. Towers, Dalal Street,
Fort, Mumbai-400001

Scrip Code: 544330

Subject: (1) Outcome of Meeting of the Board of Directors of the Company held on November 06, 2026 and (2) Submission of Financial Results of the Company for the Half Year ended September 30, 2026.

Dear Sir/Madam,

Pursuant to the provisions of Regulation 30 (read with Part A of Schedule III) and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform / intimate you that the Board of Directors of the Company at their meeting held **Today i.e. on Friday, November 06, 2026** at the Registered Office of the Company, **inter-alia, have considered and approved:**

- the Unaudited Financial Results of the Company **for the Half Year ended September 30, 2026** - *Copy of the same is enclosed herewith along with the Limited Review Report of the Auditors thereon.*

The meeting of the Board of Directors of the Company **commenced at 10:30 A.M. (IST) and concluded at 11:30 A.M. (IST).**

Kindly acknowledge the receipt and take the above on record.

Thanking You,

Yours Faithfully,

For Parmeshwar Metal Limited

SHANTILAL KAILASHCHANDRA SHAH
Digitally signed by SHANTILAL KAILASHCHANDRA SHAH
Date: 2026.11.06 11:33:17 +05'30'

Shantilal Shah
Managing Director

Encl.: As above

Shah & Shah

CHARTERED ACCOUNTANTS

Limited Review Report on Unaudited Half Yearly Financial Results of Parmeshwar Metal Limited (Formally known as Parmeshwar Metal Private Limited) pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To,
The Board of Directors of
Parmeshwar Metal Limited
(Formally known as Parmeshwar Metal Private Limited)

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **Parmeshwar Metal Limited (Formally known as Parmeshwar Metal Private Limited)** ("the Company") for the half year ended September 30, 2026 ("the Statement") attached herewith being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

2. This Statement, which is the responsibility of the Company's Management and approved by Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the applicable Accounting Standard "Interim Financial Reporting" (AS 25) prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial results based on our review.

3. We conducted our review in accordance with the Standard on Review Engagement (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 Statement is 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.

4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable Accounting Standards 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 Obligation and Disclosure Requirements) Regulation, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Shah & Shah
Chartered Accountants
(Firm Registration Number 131527W)

Shah & Shah Ahmedabad FRN No. 131527W Chartered Accountants

Per Tejas C Shah
Partner
Membership No.: 135639
UDIN: 26135639NPBWCE6023

Date: November 6, 2026
Place: Ahmedabad

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Statement of Unaudited Financial Results for Half year ended September 30,2026

(INR in Lacs)

	Particulars	Half Year Ended			Year Ended
		30-Sep-26	31-Mar-26	30-Sep-25	Year Ended March 31, 2026
		Unaudited	Audited	Unaudited	Audited
Revenue					
I	Revenue From Operations	1,42,509.33	1,12,770.38	84,523.78	1,97,294.16
II	Other Income	167.65	220.66	102.06	322.72
III	**Total income (I + II)**	**1,42,676.98**	**1,12,991.04**	**84,625.84**	**1,97,616.88**
IV	**EXPENSES**				
	(a) Cost of Materials Consumed	1,38,859.74	1,08,452.82	83,302.26	1,91,755.08
	(b) Changes in Inventories of Finished Goods, Stock-in-Trade and By-Product	-964.13	-365.06	-1,273.31	-1,638.37
	(c) Employee Benefit Expense	126.35	137.85	106.04	243.89
	(d) Finance Costs	42.58	108.47	58.42	166.89
	(e) Depreciation and Amortisation Expense	58.66	55.53	54.73	110.26
	(f) Other Expenses	1,417.27	1,460.35	1,175.97	2,636.32
	Total Expenses	**1,39,540.47**	**1,09,849.96**	**83,424.11**	**1,93,274.07**
V	**Profit Before Exceptional And Extraordinary Items And Tax (III - IV)**	**3,136.51**	**3,141.08**	**1,201.73**	**4,342.81**
VI	**Exceptional Items**		-		
VII	**Profit Before Extraordinary Items and Tax (V - VI)**	**3,136.51**	**3,141.08**	**1,201.73**	**4,342.81**
VIII	**Prior Period Item**	-	-	-	-
IX	**Profit before tax (VII- VIII)**	**3,136.51**	**3,141.08**	**1,201.73**	**4,342.81**
X	**Tax Expense:**				
	(a) Current Tax	771.11	792.81	294.29	1,087.10
	(b) Deferred Tax	18.29	8.91	3.77	12.68
	(c) Prior Period Tax	-	-6.34		-6.34
	Total Tax Expense	**789.40**	**795.38**	**298.06**	**1,093.44**
XI	**Profit (Loss) for the Period (IX -**	**2,347.11**	**2,345.70**	**903.67**	**3,249.37**
XII	**Earnings Per Equity Share:***				
	(a) Basic	14.54	15.33	5.90	21.23
	(b) Diluted	14.54	15.33	5.90	21.23

(Note:EPS for respective half years are not annualised)

For and on behalf of the Board Of Director
Parmeshwar Metal Limited
(Previously Known as Parmeshwar Metal Private Limited)

Shantilal K. Shah
(Managing Director)
DIN: 03297356
Date: 06-11-2026
Place: Ahmedabad

PARMESHWAR METAL LIMITED SUJANA MUVADA

FOR IDENTIFICATION PURPOSES ONLY SHAH & SHAH CHARTERED ACCOUNTANTS AHMEDABAD FOR IDENTIFICATION PURPOSES ONLY

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Statement of Unaudited Assets and Liabilities as on September 30, 2026

(INR in Lacs)

		Particulars	As at September 30, 2026	As at March 31, 2026
			Unaudited	Audited
A		**EQUITY AND LIABILITIES**		
	1	**Shareholders' Funds**		
		(a) Share Capital	1,530.60	1,530.60
		(b) Reserves And Surplus	10,829.74	8,673.95
	2	**Non-Current Liabilities**		
		(a) Long-Term Borrowings	-	-
		(b) Deferred Tax Liability (Net)	116.75	98.46
		(c) Other Non-Current Liabilities	-	-
		(d) Long-Term Provisions	0.13	0.13
	3	**Current Liabilities**		
		(a) Short-term borrowings	1,981.10	2,334.07
		(b) Trade Payables Dues To :	-	-
		- Micro and Small Enterprises	306.07	150.80
		- Other than Micro and Small Enterprises	1,354.83	779.95
		(c) Other Current Liabilities	537.39	354.38
		(d) Short-Term Provisions	101.61	38.06
			16,758.22	**13,960.40**
B		**ASSETS**		
	1	**Non-Current Assets**		
		(a) Property, Plant And Equipment		
		(I) Tangible Assets	1,379.33	1,427.84
		(Ii) Intangible Assets	0.05	0.05
		(Iii) Capital Work-In-Progress	-	-
		(Iv) Intangible Assets Under Development	-	-
		(b) Non Current Investment	187.11	187.11
		(c) Deferred Tax Assets (Net)	-	-
		(d) Long Term Loans And Advances	-	-
		(e) Other Non Current Assets	56.24	48.19
	2	**Current Assets**		
		(a) Current Investments	1,087.34	2,815.91
		(b) Inventories	5,593.03	3,774.69
		(c) Trade Receivables	5,610.75	2,984.51
		(d) Cash And Cash Equivalents	939.21	218.46
		(e) Short Term Loans And Advances	1,859.35	2,432.74
		(f) Other Current Assets	45.81	70.90
			16,758.22	**13,960.40**

For and on behalf of the Board Of Director
Parmeshwar Metal Limited
(Previously Known as Parmeshwar Metal Private Limited)

Shantilal K. Shah
(Managing Director)
DIN: 03297356
Date: 06-11-2026
Place: Ahmedabad

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Unaudited Statement of Cash Flows for the year ended September 30,2026

(INR in Lacs)

Particulars	Half Year Ended September 30,2026	Half Year Ended September 30,2025
	Unaudited	Unaudited
Cash Flow From Operating Activities		
Profit Before Tax	3,136.51	1,201.74
Adjustments For :		
Depreciation And Amortisation Expense	58.66	54.73
Finance Costs	42.58	58.42
Interest Income	-	(10.91)
Profit on Sale of Investment	-	(1.39)
Bad Debt, Provision For Doudtfull Debts	-	-
Loss on Sale of Property, Plant & Equipment	-	-
Loss on Dimunition in Value of Current Investments	-	-
Rent Income	(3.83)	(3.34)
Effect of Exchange Rate Change	-	-
Provision For Gratuity	-	-
Operating Profit Before Working Capital Changes	**3,233.92**	**1,299.25**
Changes In Operating Assets And Liabilities:		
(Increase)/Decrease in Inventories	(1,818.35)	(2,306.93)
(Increase)/Decrease in Trade Receivables	(2,626.23)	(466.43)
(Increase)/Decrease in Loans And Advances	573.38	2,194.00
(Increase)/Decrease in Other Current Assets	25.09	(401.60)
Increase/(Decrease) in Trade Payables	730.16	25.21
Increase/(Decrease) in Other Current Liabitlies	183.01	154.84
Increase/(Decrease) in Short-Term Provisions	63.55	91.36
Increase/(Decrease) in Long-Term Provisions	-	-
Cash Flow Generated From Operations	**364.53**	**589.70**
Direct Taxes Paid (Net)	771.11	317.09
Net Cash Flow From Operating Activities (A)	(406.58)	272.61
Cash Flows From Investing Activities		
Rent Income	3.83	3.34
Purchase of Property, Plant and Equipments	(10.146)	(298.85)
Investment in Gratuity Trust	-	(33.72)
Interest Received	-	10.91
Proceeds from Sale of Property, Plant and Equipments	-	-
Purchase of Mutual Funds	-	-
Proceeds from Sale / Redemption of Mutual Funds (Net)	1,728.57	-
Investment in Term Deposits	-	-
Redemption of Term Deposits	-	(162.67)
Movement in other Non Current Assets	(8.048)	(5.53)
Net Cash Flow (Used) In Investing Activities (B)	1,714.21	(486.52)
Cash Flows From Financing Activities		
Proceeds From Issue of Share Capital	-	-
Proceeds/(Repayment) of Short-Term Borrowings	(352.97)	-
Proceeds/(Repayment) of Long Term Borrowings	-	-
Interest Paid	(42.58)	(58.42)
Increase/(Decrease) In Short Term Borrowing		510.25
Dividends Paid	(191.33)	-
Net Cash Flow From Financing Activities (C)	**(586.87)**	451.83
NET INCREASED IN CASH AND CASH EQUIVALENTS (A + B + C)	**720.75**	**237.92**
Cash and Cash Equivalents at the beginning of the year	218.46	269.16
Exchange Difference of Foreign Currency Cash and Cash Equivalents	-	-
Cash and Cash Equivalents at the end of the year	**939.21**	**507.08**

Notes:

(i). Components of cash and cash equivalents at each balance sheet date:

Particulars	As at March 31, 2026 Rs.	As at March 31, 2025 Rs.
Cash on hand	2.10	1.05
Balances with Bank - In Current Account	877.16	506.03
Other Bank Balance	59.96	
Total Cash and cash equivalents	**939.21**	**507.08**

(ii). The above cash flow statement has been prepared under the "Indirect Method" as set out in the Accounting Standard - 3 Cash Flow Statements specified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014.

For and on behalf of the Board Of Director
Parmeshwar Metal Limited
(Previously Known as Parmeshwar Metal Private Limited)

Shantilal K. Shah
(Managing Director)
DIN: 03297356
Date: 06-11-2026
Place: Ahmedabad

PARMESHWAR METAL LIMITED SUJANA MUVADA

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EXPLANATORY NOTES

1. The above financial results were reviewed by the Audit Committee and have been considered and approved by the Board of Directors at their meeting held on 6th November,2026 and subjected to the limited review by the Statutory auditors.

2. These financial results have been prepared in accordance with the recognition and measurement principles under Accounting Standards as prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.

3. As per MCA Notification dated 16th February, 2015, Companies whose shares are listed or the SME Exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the compulsory requirements of adoption of Ind AS for the preparation of Financial Statements.

4. The company is engaged in single segment of business i.e. manufacturing and trading in Copper related products. As regards geographical segment, company operates in single segment i.e. India only. Hence, the management has not identified any reportable segment.

5. The figures for the half year ended 31st March 2026 are the balancing figures between the audited figures in respect of the full financial year and the year to date unaudited figures up to the half year ended on 30th September,2025. Also, the figures upto the end of the half year had only been reviewed and not subjected to audit.

6. Parmeshwar Metal Limited paid ₹5,10,000 on 19th September 2026 towards the proposed investment in Parmeshwar Copperx Private Limited, pursuant to the Board Resolution dated 11 June 2026. Since the shares were not allotted as at 30 September 2026, the amount has been accounted for as advance against proposed investment. Accordingly, based on the control rights existing at the reporting date and subject to confirmation that no control was obtained, Parmeshwar Copperx Private Limited has not been considered a subsidiary under AS 21 for consolidation purposes.

7. The Board of Directors of the Company, at its meeting held on May 8, 2026, recommended a final dividend of ₹1.25 per equity share for the financial year ended March 31, 2026. The said dividend was subsequently approved by the shareholders at the Annual General Meeting (AGM) held on September 19, 2026. The Company has paid the approved final dividend to the eligible shareholders, except for the amount remaining unpaid or unclaimed, which has been duly transferred to the designated Unpaid Dividend Account in accordance with the provisions of Section 124 of the Companies Act, 2013.

For and on behalf of the Board Of Director
Parmeshwar Metal Limited
(Previously Known as Parmeshwar Metal Private Limited)

Shantilal K. Shah
(Managing Director)
DIN: 03297356
Date: 06-11-2026
Place: Ahmedabad

PARMESHWAR METAL LIMITED SUJANA MUVADA

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