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: 05/11/2026

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 2026.

Kindly receive the same and update your records.

Thanking You,

For, Parshwanath Corporation Limited

Patel Riddhi Rushabh
Digitally signed by Patel Riddhi Rushabh
Date: 2026.11.05 17:43:46 +05'30'

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

Encl: As above

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PARSHWANATH
CORPORATION LIMITED

Part I: Statement of Unaudited Standalone Financial Results for the quarter and six months ended 30-Sep-2026

₹ In Lakhs

Sr. No.	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30-09-2026 (Unaudited)	30-06-2026 (Unaudited)	30-09-2025 (Unaudited)	30-09-2026 (Unaudited)	30-09-2025 (Unaudited)	31-03-2026 (Audited)
I	Revenue from Operations	34.68	18.29	36.90	52.97	53.32	62.33
II	Other Income	19.46	0.27	9.71	19.73	30.25	56.50
III	**Total Income (I+II)**	**54.14**	**18.56**	**46.61**	**72.70**	**83.57**	**118.83**
IV	**Expenses**						
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	35.32
	Employee Benefit Expenses	21.49	12.50	10.88	33.99	21.77	47.75
	Depreciation and Amortization Expenses	0.02	0.02	0.03	0.04	0.07	0.41
	Other expenses	12.36	9.84	9.57	22.20	26.36	47.84
	Total Expenses (IV)	**33.87**	**22.36**	**20.48**	**56.23**	**48.20**	**131.32**
V	Impairment Loss / (reversal of impairment loss) on Financial Assets (net)	(2.35)	(1.91)	(3.46)	(4.26)	(5.14)	(15.73)
VI	**Profit / (Loss) Before Tax (III-IV-V)**	**22.62**	**(1.89)**	**29.59**	**20.73**	**40.51**	**3.24**
VII	**Tax Expense**						
	(i) Current tax	5.36	-	4.91	5.36	6.61	1.02
	(ii) Deferred tax	-	-	-	-	-	-
	(iii) Adjustment of earlier years taxes	-	-	-	-	(6.45)	5.42
	Tax Expense (VII)	**5.36**	**-**	**4.91**	**5.36**	**0.16**	**6.44**
VIII	**Profit / (Loss) for the period (VI-VII)**	**17.26**	**(1.89)**	**24.68**	**15.37**	**40.35**	**(3.20)**
IX	**Other comprehensive income / (loss)**						
	(i) Items that will not be reclassified subsequently to profit or loss	-	-	-	-	-	(0.77)
	(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)**
X	**Total comprehensive income / (loss) (VIII+IX)**	**17.26**	**(1.89)**	**24.68**	**15.37**	**40.35**	**(3.97)**
XI	(a) Paid-up equity share capital (face value : ₹10 per share)	313.18	313.18	313.18	313.18	313.18	313.18
	(b) Other equity						895.73
XII	Earning Per Share (EPS) (face value of ₹10 each)	Not Annualised	Not Annualised	Not Annualised	Not Annualised	Not Annualised	Annualised
	(a) Basic (₹)	0.55	(0.06)	0.79	0.49	1.29	(0.10)
	(b) Diluted (₹)	0.55	(0.06)	0.79	0.49	1.29	(0.10)

See accompanying notes to the Unaudited Standalone Financial Results

Notes to Statement of Unaudited Standalone Financial Results for the quarter and six months ended 30-Sep-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 respective meetings held on November 05, 2026. 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 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.

4 As at 30 September 2026, fixed deposits of ₹ 1,159.05 lakh are under lien as security for an overdraft facility availed by Parshwanath Realty Private Limited, a related party, being a company in which a director of the Company is interested.

5 During the quarter, the Company received a refund of ₹ 1,174.05 lakh of advances paid to vendors, on cancellation of the underlying arrangements.

By Order of the Board of Directors

Rushabh N. Patel
Managing Director (DIN: 00047374)

Place : Ahmedabad
Date : November 05, 2026

MBD & CO. LLP * AHMEDABAD * FRN:136129W/W100152 * CHARTERED ACCOUNTANTS *

PARSHWANATH CORPORATION LTD. * AHMEDABAD *

CIN No. : L45201GJ1985PLC008361

50, Third Floor, Harsiddha Chambers, Incom Tax Cross Roads,
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PARSHWANATH
CORPORATION LIMITED

Part II: Statement of Standalone Assets and Liabilities

₹ in Lakhs

Particulars	30-09-2026 (Unaudited)	31-03-2026 (Audited)
ASSETS		
Non current assets		
a Property, plant and equipments	0.25	0.29
b Financial assets		
(i) Loans	-	-
(ii) Other non-current financial assets	1,159.05	-
c Other non-current non-financial assets	45.15	45.15
Total non-current assets	**1,204.45**	**45.44**
Current assets		
a Financial assets		
(i) Investments	1.16	0.87
(ii) Cash and cash equivalents	13.89	0.67
(iii) Other current financial assets	0.01	-
b Current tax asset (net)	25.56	24.93
c Other current non-financial assets	2.71	1,174.36
Total current assets	**43.33**	**1,200.83**
Total assets	**1,247.78**	**1,246.27**
EQUITY AND LIABILITIES		
Equity		
a Equity share capital	313.18	313.18
b Other equity	911.10	895.73
Total equity	**1,224.28**	**1,208.91**
Liabilities		
Non current liabilties		
a Provisions	2.49	1.72
Total non-current liabilities	**2.49**	**1.72**
Current liabilities		
a Financial liabilities		
(i) Borrowings	-	7.50
(ii) Trade payables		
(iia) Due to micro and small enterprises	4.20	2.70
(iib) Due to others	4.41	15.83
(iii) Other current financial liabilities	2.43	5.02
b Other current liabilities	2.21	0.89
c Current tax liabilities (net)	4.06	-
d Provision	3.70	3.70
Total current liabilities	**21.01**	**35.64**
Total equity and liabilities	**1,247.78**	**1,246.27**

BD & CO. LLP AHMEDABAD FRN:135129W W100152 CHARTERED ACCOUNTANTS

PARSHWANATH CORPORATION LTD. AHMEDABAD

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CORPORATION LIMITED

Part III: Statement of Standalone Cash Flow

₹ in Lakhs

	Particulars	Six Months Ended September 30, 2026 (Unaudited)	Six Months Ended September 30, 2025 (Unaudited)
(A)	**Cash flow from Operating Activities:**		
	Net Profit Before Tax	20.73	40.51
	Adjustments:		
	Net loss / (Gain) on investments carried at FVTPL	(0.29)	(0.06)
	Depreciation	0.04	0.07
	Interest Income	(19.44)	(30.19)
	Impairment Loss (net of reversal) on Financial Assets	(4.26)	(5.14)
	Operating profit before working capital changes	**(3.22)**	**5.19**
	Adjusted for:		
	(Increase) / Decrease in Other financial assets	-	(0.40)
	(Increase) / Decrease in Other assets	1,171.65	(2.14)
	(Increase) / Decrease in Residential Housing Loans	4.26	5.14
	Increase / (Decrease) in Trade payables	(9.92)	(5.35)
	Increase / (Decrease) in Other financial liabilities	(2.59)	(1.11)
	Increase / (Decrease) in Other liabilities	1.32	(0.23)
	Increase / (Decrease) in Provisions	0.77	0.14
	Change in working capital	**1,165.49**	**(3.95)**
	Cash Generated from operations	**1,162.27**	**1.24**
	Direct taxes (paid)/ refund received	(1.93)	(4.33)
	Net Cash Flow From Operating activities	**1,160.34**	**(3.09)**
(B)	**Cash flow from Investing Activities:**		
	Interest Income received	19.43	7.23
	Proceeds / (Investment) in bank deposits under lien	(1,159.05)	-
	Loans and advances (given) / received back (net)	-	(1,127.70)
	Net Cash Flow From Investing activities	**(1,139.62)**	**(1,120.47)**
(C)	**Cash Flow from Financing activities**		
	Proceeds / (Repayment) of Short term borrowings (Net)	(7.50)	(0.25)
	Net Cash Flow From Financing activities	**(7.50)**	**(0.25)**
	Net Increase in Cash & Cash Equivalents	**13.22**	**(1,123.81)**
	Cash & Cash Equivalents at the beginning of the period	**0.67**	**1,132.99**
	Cash & Cash Equivalents at the close of the period	**13.89**	**9.18**

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".

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

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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 six months ended on September 30, 2026 of Parshwanath Corporation Limited under Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 (as amended)

To The Board of Directors of
Parshwanath Corporation Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Parshwanath Corporation Limited** (the "Company") for the quarter and six months ended on September 30, 2026 (the "Statement"). This statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended, 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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder, Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, 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 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 from material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide 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 above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results 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 Disclosure Requirements) Regulation, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

Bhavik Shah
Partner
Membership No. 129674

Place: Ahmedabad
Date: November 05, 2026
UDIN: 26129674ACJEXK7879

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