Parle Industries Limited

CIN: L21000MH1983PLC029128

Regd. Office: A -614, Crystal Plaza, New Link Road, Opp. Infinity Mall, Andheri (West), Mumbai : 400053

Tel.: 022 47435373 Website: www.parleindustries.com Email: info@parleindustries.com

To,

BSE Limited,

Phiroze Jeejeebhoy Towers,

Dalal Street, Mumbai - 400 001.

Scrip Code: 532911

Sub: Outcome of Board Meeting held on 14th November, 2026

Ref: Regulation 30 & 33 of SEBI (LODR) Regulations, 2015

Dear Sir / Madam,

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors at its meeting held today, i.e. Saturday, 14th November, 2026, has inter alia considered and approved:-

1) Unaudited Financial Results (Standalone and Consolidated) for the second quarter and half-year ended 30th September, 2026, together with the Limited Review Report (Standalone and Consolidated) thereon, prepared under Regulation 33, enclosed as Annexure - I.

The Unaudited Financial Results along with Limited Review Report will be made available on the Company's website. The meeting commenced at 5:15 p.m. and concluded at 11:45 p.m.

You are requested to take the same on record and disseminate the same on your website.

Thanking you,

Yours faithfully,

FOR PARLE INDUSTRIES LIMITED

RAJSHREE BHARAT CHIMBAIKAR

Digitally signed by RAJSHREE BHARAT CHIMBAIKAR
Date: 2026.11.15 00:18:47 +05'30'

(Rajshree V. Chimbaikar)

Company Secretary & Compliance Officer

Mem No. A31011

Date: 14th November, 2026

Place: Mumbai

Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to,
The Board of Directors
Parle Industries Limited

Review of Standalone Financial Results

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Parle Industries Limited** (the "Company") for the quarter ended **30 September 2026** (the "Statement"), being submitted by the Company pursuant to the requirements of Regulations 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

Management's Responsibility for the Statement

This Statement, which is the responsibility of the Company's Management and has been approved by the Company's 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 the relevant rules issued thereunder and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulations 33 and 52 of the Listing Regulations.

The Company's Management is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with the applicable Indian Accounting Standards and other accounting principles generally accepted in India and in compliance with 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 judgements 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 to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the Management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Management is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility

Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with **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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures.

A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Emphasis of Matter

Without modifying our conclusion, we draw attention to the following matters:

Share Swap Transaction and Arbitration

The Share Purchase Agreements ("SPAs") entered into by the Company with the shareholders of **Welldone Integrated Services Private Limited ("WISPL") and Marvelous Vickyfoods Private Limited ("MVPL")** in connection with the share swap transaction undertaken in earlier years and the subsequent developments thereon, including the termination/cancellation of the SPAs pursuant to legal opinion obtained by the Company, forfeiture of the shares allotted under the aforesaid share swap arrangement and the consequential accounting treatment, have been disclosed in the accompanying Statement.

Consequently, the forfeited share capital amounting to Rs. 22.65 Crores and securities premium amounting to Rs. 58.89 Crores, aggregating to Rs. 81.54 Crores, have been accounted for under "Forfeited Shares Reserve".

Further, in view of the non-transfer of the underlying shares by the concerned parties and based on the legal opinion obtained, the Company had, during the financial year ended 31 March 2026, derecognised the aforesaid investment aggregating to Rs. 81.54 Crores from "Investments in Subsidiaries" and reclassified the same under the head "Other Current Assets" in the accompanying Statement, pending final adjudication of the matter before the Arbitration Tribunal. The said accounting treatment continues to be reflected in the accompanying Statement.

As disclosed in the accompanying Statement, the arbitration proceedings remain pending as at the date of this report and the interim status quo directions issued by the Arbitration Tribunal continue to remain in force as at 30 September 2026. The ultimate outcome of the proceedings and consequently the consequential financial impact, if any, on the accompanying Statement cannot presently be determined.

Our conclusion is not modified in respect of this matter.

Conclusion

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 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 the relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulations 33 and 52 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For A R C K & Co.
Chartered Accountants
Firm Registration Number: 138758W

ANAND SUNILKUMAR SINGHEE
Digitally signed by ANAND SUNILKUMAR SINGHEE
Date: 2026.11.14 16:38:36 +05'30'

Anand Sunil Singhee
Partner
Membership No. 163961
UDIN: 26163961KMUVUY6024

Dated: 14-11-2026

PARLE INDUSTRIES LIMITED

CIN No. L21000MH1983PLC029128

Regd(O) : A/614, Crystal Plaza, New Link Road, Andheri West, Mumbai- 400053

Tel No. 02240132875, **Fax:** 40033979, **Email:** info@parleindustries.com, **Website:** www.parleindustries.com

STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE SECOND QUARTER ENDED 30TH SEPTEMBER, 2026

(Rs.in Lakhs excluding EPS)

Sr.No.	PARTICULARS	Quarter ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I)	Revenue From Operation	-	605.00	10.00	605.00	30.00	60.00
II)	Other Income	1.05	0.11	0.11	1.16	0.45	29.38
III)	**Total Revenue (I+II)**	**1.05**	**605.11**	**10.11**	**606.16**	**30.45**	**89.38**
IV)	**Expenses:**						
	a) Cost of material consumed	-	-		-	-	-
	b) Purchase of stock-in-trade	-	-		-	-	-
	c) Changes in inventories of finished goods, stock in trade and work-in-progress	-	560.00		560.00	-	-
	d) Employee benefits expenses	5.09	5.93	6.54	11.02	11.55	23.99
	e) Finance Costs	8.27	7.92	4.29	16.18	7.32	20.94
	f) Depreciation and amortisation expense	2.02	2.79	2.81	4.81	5.60	11.29
	g) Other expenses	13.23	8.02	11.05	21.25	17.02	36.68
	Total Expenses (IV)	**28.61**	**584.66**	**24.69**	**613.27**	**41.49**	**92.90**
V)	**Profit (+) / Loss (-) before Eceptional and Tax (III-IV)**	**(27.57)**	**20.45**	**(14.58)**	**(7.11)**	**(11.05)**	**(3.52)**
VI)	Exceptional items	-	650.00	-	650.00	-	-
VII)	**Profit (+) / Loss (-) before Tax (V-VI)**	**(27.57)**	**(629.55)**	**(14.58)**	**(657.11)**	**(11.05)**	**(3.52)**
VIII)	**Tax Expenses**	15.92	**-**	**(17.55)**	**15.92**	**(22.80)**	**(8.58)**
	1) Current Tax	-	-		-	0.55	-
	2) (Excess) / Short provision for Tax	-	-		-	-	-
	2) Deffered Tax	15.92	-		15.92	(23.35)	(8.58)
IX)	**Profit (+) / Loss (-) for the period (VII-VIII)**	**(43.49)**	**(629.55)**	**2.97**	**(673.03)**	**11.75**	**5.06**
X)	**Other Comprehensive Income (OCI)**						
i.	Items that will not be reclassified to Profit and Loss	-	-	-	-	-	-
ii.	Income Tax relating to Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
iii.	Items that will be reclassified to Profit or Loss	-	**-**	-	-	-	-
iv.	Income Tax relating to Items that will be reclassified to Profit or Loss	-	**-**	**-**	**-**	**-**	**-**
	Total Comprehensive Income	-	**-**	**-**	**-**	**-**	-
XI)	**Total Comprehensive Income for the period**	**(43.49)**	**(629.55)**	**2.97**	**(673.03)**	**11.75**	**5.06**
XII)	**Paid up Equity Share Capital (Face Value of Rs.10/ each)**	**2,619.00**	**2,619.00**	**4,884.00**	**2,619.00**	**4,884.00**	**2,619.00**
XIII)	**Other Equity**	**-**	**-**	**-**	**-**	**-**	
XIV)	Earnings Per Share (of Rs.10/- each) (not annualised)						
	(1) Basic (Rs.Per Share)	(0.17)	(2.40)	0.01	(0.26)	0.02	0.02

	(2) Diluted (Rs.Per Share)	(0.17)	(2.40)	0.01	(0.26)	0.02	0.02
	Notes:						
1	The unaudited financial results for the quarter and half year ended 30th September, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14th November, 2026. The unaudited Financial Results are prepared in accordance with Companies (Indian Accounting Standard) Rule, 2015 as prescribed under Section 133 of the Companies Act, 2013.						
2	Pursuant to the Regulation 13(3) of SEBI (Lististing Obligation and Disclosure Requirement) Regulation 2015, we are enclosing herewith the details regarding Investor's Complaints :						

Particulars	**No. of Complaints**
No of Investor Complaints received at the beginning of Quarter	NIL
Received during the Quarter	NIL
Disposed during the Quarter	NIL
Remaining unresolved at the end of Quarter	NIL

3	The Company has made invetments in Subsidiary Company which are measured at amortised cost in accordance with Ind AS-109. These investments are not classified under FVOCI or FVTPL						
4	The Company has two reportable segment i.e (i) Infrastucture and Real Estate (ii) Paper waste recycling. In accordance with Indian Accounting Standards (Ind-AS 108), the Company has disclosed Segment results in the Financial Results.						
5	Items of Incomes/Expenses/Assets/Liabilities including borrowings/advances, provision for various taxes,common administrative expenses,etc.,which are not directly attributable/identifiable/allocable to an operating segment have been shown as Unallocable items.						
6	The Figures have been regrouped and/or reclassified wherever necessary.						
7	**Segment wise Revenue Results and Capital Employed**						
	Particulars	**Quarter ended**			**Half Year Ended**		**Year Ended**
		30.09.2026	**30.06.2026**	**30.09.2025**	**30.09.2026**	**30.09.2025**	**31.03.2026**
		Unaudited	**Unaudited**	**Unaudited**	**Unaudited**	**Unaudited**	**Audited**
	Segment Revenue						
	a. Infrastructure & Real Estate	-	605.00	10.00	605.00	30.00	60.00
	b. Papers waste recycyling	-	-	-	-	-	-
	c. Unallocable	1.05	0.11	0.11	1.16	0.45	29.38
	Net Sales/Income From Operation	**1.05**	**605.11**	**10.11**	**606.16**	**30.45**	**89.38**
	Segment Results						
	a. Infrastructure & Real Estate	-	605.00	10.00	605.00	30.00	60.00
	b. Papers waste recycyling	-	-	-	-	-	-
	c. Unallocable	1.05	0.11	0.11	1.16	0.45	29.38
	Less: Interest and Finance Charges	8.27	7.92	4.29	16.18	7.32	20.94
	Total Segment Result before Tax	**(7.22)**	**597.19**	**5.82**	**589.97**	**23.13**	**68.44**
	Less: Other Unallocable Expenditure	20.35	576.74	20.40	597.09	34.18	71.96
	Total Profit before Tax	**(27.57)**	**20.45**	**(14.58)**	**(7.11)**	**(11.05)**	**(3.52)**

Capital Employed						
(Segment Assets - Segment Liabilities)						
a. Infrastructure & Real Estate	1,190.77	1,317.20	1,790.87	1,190.77	1,790.87	1,921.30
b. Papers waste recycyling	424.54	424.54	424.54	424.54	424.54	424.54
c. Unallocable	9,043.56	9,262.90	12,260.55	9,043.56	12,260.55	9,286.44
TOTAL CAPITAL EMPLOYED	**10,658.87**	**11,004.64**	**14,475.96**	**10,658.87**	**14,475.96**	**11,632.28**

On Behalf of the Board

PARLE INDUSTRIES LIMITED

(CIN : L21000MH1983PLC029128)

Anand Jain

Whole Time Director

DIN: 07730608

Place : Mumbai

Date : 14th November, 2026

PARLE INDUSTRIES LIMITED

CIN No. L21000MH1983PLC029128

Regd(O) : A/614, Crystal Plaza, New Link Road, Andheri West, Mumbai- 400053

Tel No. 02240132875, **Fax:** 40033979, **Email:** info@parleindustries.com, **Website:** www.parleindustries.com

STATEMENT OF ASSETS & LIABILITIES

(Rs. in Lakhs)

Particulars	As at 30.09.2026	As at 31.03.2026
ASSETS		
1 Non-current assets		
a Property, Plant and Equipment	0.81	0.93
b ROU Assets	-	15.05
c Financial Assets		
i Investments	-	
ii Other Financial Asset	1.70	4.97
d Deferred Tax Assets (net)	20.56	36.49
e Other Non Current Assets	-	-
Total Non-Current Assets	**23.08**	**57.43**
2 Current assets		
a Inventories	707.00	1,917.00
b Financial Assets		
i Investments	1,219.00	1,219.00
ii Trade Receivable	540.00	0.18
iii Cash and Cash Equivalents	5.54	22.39
iv Other Financial Asset	8,635.04	8,603.38
c Other current assets	6.51	5.59
Total Current Assets	**11,113.09**	**11,767.54**
TOTAL ASSETS	**11,136.17**	**11,824.97**
EQUITY AND LIABILITIES		
1 Equity		
a Equity Share capital	4,884.00	4,884.00
b Other Equity	5,774.87	6,447.91
Total Equity	**10,658.87**	**11,331.91**
2 Liabilities		
a Non-current liabilities		
i Financial Liabilities		
a.Borrowings	-	-
b.Lease Liability	-	13.04
ii Other non-current liabilities	0.77	4.02
Total Non-Current Liabilities	**0.77**	**17.07**
b Current liabilities		
i Financial Liabilities		
a.Borrowings	332.21	300.37
b.Lease Liability	-	4.55
c.Trade payables		
Total outstanding dues to MSME;	-	-
Total outstanding dues of other than MSME;	6.69	7.33
d.Other financial liabilities	-	
e.Contract Liabilities	80.00	100.00
ii Other current liabilities	56.32	62.44
iii Provisions	1.31	1.31
vi Current Tax Liabilities (Net)	-	
Total Current Liabilities	**476.54**	**476.00**
TOTAL EQUITY AND LIABILITIES	**11,136.17**	**11,824.97**

On Behalf of the Board
PARLE INDUSTRIES LIMITED
(CIN : L21000MH1983PLC029128)

PARLE INDUSTRIES LIMITED MUMBAI

Anand Jain
Whole Time Director
DIN: 07730608

Place : Mumbai
Date : 14th November, 2026

PARLE INDUSTRIES LIMITED

CIN No. L21000MH1983PLC029128

Regd(O) : A/614, Crystal Plaza, New Link Road, Andheri West, Mumbai- 400053

Tel No. 02240132875, **Fax:** 40033979, **Email:** info@parleindustries.com, **Website:** www.parleindustries.com

STANDALONE CASH FLOW STATEMENT

(Rs. in Lakhs)

Particulars	Note No	Half Year Ended 30.09.2026	Half Year Ended 30.09.2025
Cash flows from Operating Activities			
Profit before tax for the Year		(657.11)	(11.05)
Adjustments to reconcile net profit to net cash provided by			
Depreciation and Amortization		4.81	5.60
Finance costs		16.18	7.32
Gain on Sale of Asset		(0.90)	-
Interest Income		(0.15)	-
Write Off			
Operating profit / (loss) before working capital changes		**(637.17)**	**1.88**
Movements in Working Capital:			
(Increase)/Decrease in Inventories		1,210.00	-
(Increase)/Decrease in Trade Receivables		(539.82)	(22.66)
(Increase)/Decrease in Other Current Assets		(0.92)	(47.45)
(Increase)/Decrease in Other Non Current Asset		-	-
Increase/(Decrease) in Trade Payables		(0.63)	27.60
Increase/(Decrease) in Trade Payables		(20.00)	-
Increase/(Decrease) in Short Term Provision		-	-
Increase/(Decrease) in Current Tax Liability		-	6.95
Increase/(Decrease) in Other Current liabilities		(6.12)	10.43
(Increase)/Decrease in Other financial Asset		(28.41)	0.01
Increase/(Decrease) in Other financial liabilities		-	1.18
Increase/(Decrease) in Other Non Current Liabilities		(3.26)	(3.58)
Net Cash Generated From/ (Used in) operations		(26.33)	(25.64)
Tax paid (net of refunds)		-	0.55
Net Cash From/(Used in) Operating Activities	**(A)**	**(26.33)**	**(26.18)**
Cash Flows from Investing Activities			
Purchase of ROU Asset		-	-
Sale of ROU Asset		11.31	5.58
Sale of PPE		-	-
Purchase of PPE		(0.05)	(1.03)
Net cash from/(Used in) Investing Activities	**(B)**	**11.26**	**4.56**
Cash flows from Financing Activities			
Finance cost		(16.18)	(7.32)
Interest Income		0.15	-
Changes in Reserves		-	(80.90)
Repayment Short term Lease Liability		(4.55)	(2.88)
Repayment Long term Lease Liability		(13.04)	(2.21)
Proceeds from Short term Borrowings		31.84	(100.00)
Proceeds from Long Borrowing		-	219.00
Net cash from/(Used in) Financing Activities	**(C)**	**(1.79)**	**25.69**
Increase in Cash and Cash Equivalents during the year	**(A+B+C)**	**(16.85)**	**4.07**
Cash and Cash Equivalents at the beginning of the year		**22.39**	**8.32**
Cash and Cash Equivalents at the end of the year		**5.54**	**12.39**

On Behalf of the Board

PARLE INDUSTRIES LIMITED

(CIN : L21000MH1983PLC029128)

PARLE INDUSTRIES LIMITED MUMBAI

Anand Jain

Whole Time Director

DIN: 07730608

Place : Mumbai

Date : 14th November, 2026

Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of the Company Pursuant to Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to,
The Board of Directors
Parle Industries Limited

Review of Consolidated Financial Results

We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Parle Industries Limited** (the "Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as the "Group") for the quarter ended **September 30, 2026** (the "Statement"), being submitted by the Holding Company pursuant to the requirements of Regulations 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

Management's Responsibility for the Statement

This Statement, which is the responsibility of the Holding Company's Management and has been approved by the Holding Company's 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 the relevant rules issued thereunder and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulations 33 and 52 of the Listing Regulations.

The Holding Company's Management is responsible for the preparation and presentation of the Statement that gives a true and fair view of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group in accordance with the applicable Indian Accounting Standards and other accounting principles generally accepted in India and in compliance with 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 Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements 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 to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, the respective Managements and Boards of Directors of the entities included in the Group are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the respective Managements and Boards of Directors either intend to liquidate the respective entities or to cease operations, or have no realistic alternative but to do so.

The respective Managements and Boards of Directors of the entities included in the Group are also responsible for overseeing the financial reporting process of the respective entities.

Auditor's Responsibility

Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with **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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures.

A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circulars issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

Other Matter

The accompanying Statement includes the unaudited interim financial information of **Golden Valley Treasure Park Private Limited** *(formerly known as Windfield Spaces Private Limited),* a subsidiary, whose interim financial information reflects total revenues of Rs. 5.34 lakhs and total comprehensive income/(loss) of Rs. 0.93 lakhs for the quarter ended September 30, 2026 as considered in the Statement.

The interim financial information of the aforesaid subsidiary has been reviewed by **another auditor**, whose review report has been furnished to us by the Management. Our conclusion on the Statement, insofar as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on the review report of such other auditor and the procedures performed by us in accordance with SRE 2410.

Our conclusion on the Statement is not modified in respect of this matter.

Emphasis of Matter

Without modifying our conclusion, we draw attention to the following matters:

Share Swap Transaction, Arbitration and Non-consolidation of WISPL and MVPL

The Share Purchase Agreements ("SPAs") entered into by the Holding Company with the shareholders of **Welldone Integrated Services Private Limited ("WISPL") and Marvelous Vickyfoods Private Limited ("MVPL")** in connection with the share swap transaction undertaken in earlier years and the subsequent developments thereon, including the termination/cancellation of the SPAs pursuant to legal opinion obtained by the Holding Company, forfeiture of the shares allotted under the aforesaid share swap arrangement and the consequential accounting treatment, have been disclosed in the accompanying Statement.

Consequently, the forfeited share capital amounting to Rs. 22.65 Crores and securities premium amounting to Rs. 58.89 Crores, aggregating to Rs. 81.54 Crores, have been accounted for under "Forfeited Shares Reserve".

Further, in view of the non-transfer of the underlying shares by the concerned parties and based on the legal opinion obtained, the Holding Company had, during the financial year ended March 31, 2026, derecognised the aforesaid investment aggregating to Rs. 81.54 Crores from "Investments in Subsidiaries" and reclassified the same under the head "Other Current Assets" in the accompanying Statement, pending final adjudication of the matter before the Arbitration Tribunal. The said accounting treatment continues to be reflected in the accompanying Statement.

As disclosed in the accompanying Statement, the arbitration proceedings remain pending as at the date of this report and the interim status quo directions issued by the Arbitration Tribunal continue to remain in force as at September 30, 2026. The ultimate outcome of the proceedings and consequently the consequential financial impact, if any, on the accompanying Statement cannot presently be determined.

Further, the standalone financial statements and other financial information of WISPL and MVPL have not been made available to the Holding Company for the purpose of consolidation. Accordingly, these entities have not been consolidated in the accompanying Statement. As represented by the Management, pending the final outcome of the ongoing litigation and determination of enforceable control over the aforesaid entities, the consequential impact thereof, if any, on the accompanying Statement cannot presently be determined.

Our conclusion is not modified in respect of these matters.

Conclusion

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 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 the relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulations 33 and 52 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For A R C K & Co.
Chartered Accountants
Firm Registration Number: 138758W

ANAND SUNILKUMAR SINGHEE
Digitally signed by ANAND SUNILKUMAR SINGHEE
Date: 2026.11.14 16:44:50 +05'30'

Anand Sunil Singhee
Partner
Membership No. 163961
UDIN: 26163961PVQLTS8208

Dated: 14-11-2026

PARLE INDUSTRIES LIMITED

CIN No. L21000MH1983PLC029128

Regd(O) : A/614, Crystal Plaza, New Link Road, Andheri West, Mumbai- 400053

Tel No. 02240132875, **Fax:** 40033979, **Email:** info@parleindustries.com, **Website:** www.parleindustries.com

STATEMENT OF CONSOLIDATED UN-AUDITED FINANCIAL RESULTS FOR THE SECOND QUARTER ENDED 30TH SEPTEMBER, 2026

(Rs.in Lakhs excluding EPS)

Sr.No.	PARTICULARS	Quarter ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I)	Revenue From Operation	2.66	607.68	10.00	610.34	34.30	64.12
II)	Other Income	0.87	0.29	2.99	1.16	3.33	29.62
III)	**Total Revenue (I+II)**	**3.53**	**607.97**	**12.99**	**611.50**	**37.63**	**93.74**
IV)	**Expenses:**						
	a) Cost of material consumed	-	-	-	-	-	-
	b) Purchase of stock-in-trade	-	-	-	-	-	-
	c) Changes in inventories of finished goods, stock in trade and work-in-progress	-	560.00		560.00	-	-
	d) Employee benefits expenses	5.09	5.93	6.54	11.02	11.55	26.38
	e) Finance Costs	8.27	7.92	4.29	16.18	7.32	20.96
	f) Depreciation and amortisation expense	2.02	2.79	2.81	4.81	5.60	11.29
	g) Other expenses	15.88	9.78	12.97	25.66	21.60	43.97
	Total Expenses (IV)	**31.26**	**586.42**	**26.61**	**617.68**	**46.07**	**102.60**
V)	**Profit (+) / Loss (-) before Eceptional and Tax (III-IV)**	**(27.74)**	**21.56**	**(13.62)**	**(6.18)**	**(8.44)**	**(8.86)**
VI)	Exceptional items	-	650.00	-	650.00	-	-
VII)	**Profit (+) / Loss (-) before Tax (V-VI)**	**(27.74)**	**(628.44)**	**(13.62)**	**(656.18)**	**(8.44)**	**(8.86)**
VIII)	**Tax Expenses**	16.16	**-**	**(8.38)**	**16.16**	**(13.20)**	**-**
	1) Current Tax	0.24	-		0.24	0.98	-
	2) (Excess) / Short provision for Tax	-	-		-		-
	2) Deffered Tax	15.92	-	(8.38)	15.92	(14.18)	-
IX)	**Profit (+) / Loss (-) for the period (VII-VIII)**	**(43.90)**	**(628.44)**	**(5.24)**	**(672.35)**	**4.76**	**(8.86)**
X)	**Other Comprehensive Income (OCI)**						
i.	Items that will not be reclassified to Profit and Loss	-	-	-	-	-	-
ii.	Income Tax relating to Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
iii.	Items that will be reclassified to Profit or Loss	-	**-**	-	-	-	-
iv.	Income Tax relating to Items that will be reclassified to Profit or Loss	-	**-**	**-**	**-**	**-**	**-**
	Total Comprehensive Income	-	**-**	**-**	**-**	**-**	-
XI)	**Total Comprehensive Income for the period**	**(43.90)**	**(628.44)**	**(5.24)**	**(672.35)**	**4.76**	**(8.86)**
XII)	**Paid up Equity Share Capital (Face Value of Rs.10/ each)**	**2,619.00**	**2,619.00**	**4,884.00**	**2,619.00**	**4,884.00**	**2,619.00**
XIII)	**Other Equity**	**-**	**-**	**-**	**-**	**-**	
XIV)	Earnings Per Share (of Rs.10/- each) (not annualised)						

	(1) Basic (Rs.Per Share)	(0.17)	(2.40)	(0.01)	(2.57)	0.01	(0.03)
	(2) Diluted (Rs.Per Share)	(0.17)	(2.40)	(0.01)	(2.57)	0.01	(0.03)
	Notes:						
1	The unaudited financial results for the quarter and half year ended 30th September, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14th November, 2026. The unaudited Financial Results are prepared in accordance with Companies (Indian Accounting Standard) Rule, 2015 as prescribed under Section 133 of the Companies Act, 2013.						
2	Pursuant to the Regulation 13(3) of SEBI (Lististing Obligation and Disclosure Requirement) Regulation 2015, we are enclosing herewith the details regarding Investor's Complaints :						

	Particulars	**No. of Complaints**
	No of Investor Complaints received at the beginning of Quarter	NIL
	Received during the Quarter	NIL
	Disposed during the Quarter	NIL
	Remaining unresolved at the end of Quarter	NIL

3	The Company has made invetments in Subsidiary Company which are measured at amortised cost in accordance with Ind AS-109. These investments are not classified under FVOCI or FVTPL						
4	The Company has two reportable segment i.e (i) Infrastucture and Real Estate (ii) Paper waste recycling. In accordance with Indian Accounting Standards (Ind-AS 108), the Company has disclosed Segment results in the Financial Results.						
5	Items of Incomes/Expenses/Assets/Liabilities including borrowings/advances, provision for various taxes,common administrative expenses,etc.,which are not directly attributable/identifiable/allocable to an operating segment have been shown as Unallocable items.						
6	The Figures have been regrouped and/or reclassified wherever necessary.						
7	**Segment wise Revenue Results and Capital Employed**						
	Particulars	**Quarter ended**			**Half Year Ended**		**Year Ended**
		30.09.2026	**30.06.2026**	**30.09.2025**	**30.09.2026**	**30.09.2025**	**31.03.2026**
		Unaudited	**Unaudited**	**Unaudited**	**Unaudited**	**Unaudited**	**Audited**
	Segment Revenue						
	a. Infrastructure & Real Estate	2.66	607.68	10.00	610.34	34.30	64.12
	b. Papers waste recycyling	-	-	-	-	-	-
	c. Unallocable	0.87	0.29	2.99	1.16	3.33	29.62
	Net Sales/Income From Operation	**3.53**	**607.97**	**12.99**	**611.50**	**37.63**	**93.74**
	Segment Results						
	a. Infrastructure & Real Estate	2.66	607.68	10.00	610.34	30.00	64.12
	b. Papers waste recycyling	-	-	-	-	-	-
	c. Unallocable	0.87	0.29	2.99	1.16	3.33	29.62
	Less: Interest and Finance Charges	8.27	7.92	4.29	16.18	7.32	20.96
	Total Segment Result before Tax	**(4.74)**	**600.05**	**8.70**	**595.31**	**26.01**	**72.78**
	Less: Other Unallocable Expenditure	23.00	578.50	22.32	601.50	38.75	81.64
	Total Profit before Tax	**(27.74)**	**21.56**	**(13.62)**	**(6.18)**	**(12.74)**	**(8.86)**

Capital Employed						
(Segment Assets - Segment Liabilities)						
a. Infrastructure & Real Estate	1,190.77	1,317.20	1,790.87	1,190.77	1,790.87	1,921.30
b. Papers waste recycyling	424.54	424.54	424.54	424.54	424.54	424.54
c. Unallocable	9,043.56	9,262.90	12,260.55	9,043.56	12,260.55	9,281.09
TOTAL CAPITAL EMPLOYED	**10,658.87**	**11,004.64**	**14,475.96**	**10,658.87**	**14,475.96**	**11,626.93**

On Behalf of the Board

PARLE INDUSTRIES LIMITED

(CIN : L21000MH1983PLC029128)

PARLE INDUSTRIES LIMITED MUMBAI

Anand Jain

Whole Time Director

DIN: 07730608

Place : Mumbai

Date : 14th November, 2026

PARLE INDUSTRIES LIMITED

CIN No. L21000MH1983PLC029128

Regd(O) : A/614, Crystal Plaza, New Link Road, Andheri West, Mumbai- 400053

Tel No. 02240132875, **Fax:** 40033979, **Email:** info@parleindustries.com, **Website:** www.parleindustries.com

STATEMENT OF ASSETS & LIABILITIES

(Rs. in Lacs)

Particulars	As at 30.09.2026	As at 31.03.2026
ASSETS		
1 Non-current assets		
a Property, Plant and Equipment	36.07	36.18
b ROU Assets	3.84	15.05
c Goodwill	978.69	978.69
d Financial Assets		
i Investments	-	-
ii Other Financial Asset	6.70	4.97
e Deferred Tax Assets (net)	20.56	36.49
f Other non current assets	557.91	424.31
Total Non-Current Assets	**1,603.78**	**1,495.69**
2 Current assets		
a Inventories	2,082.65	3,292.65
b Financial Assets		
i Investments	-	-
ii Trade Receivable	881.61	0.18
iii Cash and Cash Equivalents	8.55	174.35
iv Loans & Advances	-	50.13
v Other Financial Asset	8,635.09	8,603.44
c Other current assets	181.42	9.72
Total Current Assets	**11,789.32**	**12,130.46**
TOTAL ASSETS	**13,393.09**	**13,626.16**
EQUITY AND LIABILITIES		
1 Equity		
a Equity Share capital	4,884.00	4,884.00
b Other Equity	5,774.87	6,442.56
Total Equity	**10,658.87**	**11,326.56**
2 Liabilities		
a Non-current liabilities		
i Financial Liabilities		
Borrowings	4.88	-
Lease Liability	-	13.04
ii Other non-current liabilities	151.77	505.52
Total Non-Current Liabilities	**156.65**	**518.57**
b Current liabilities		
i Financial Liabilities		
Borrowings	332.21	300.37
Lease Liability	-	4.55
Trade payables		
Total outstanding dues to MSME;		
Total outstanding dues of other than MSME;	565.37	1,205.26
Other financial liabilities	190.50	100.54
Contract Liabilities	80.00	100.00
ii Short term provision	5.45	-
iii Other current liabilities	1,404.04	65.38
iv Current Tax Liabilities (Net)	-	4.92
Total Current Liabilities	**2,577.58**	**1,781.03**
TOTAL EQUITY AND LIABILITIES	**13,393.09**	**13,626.16**

On Behalf of the Board

PARLE INDUSTRIES LIMITED

(CIN : L21000MH1983PLC029128)

PARLE INDUSTRIES LIMITED MUMBAI

Anand Jain

Whole Time Director

DIN: 07730608

Place : Mumbai

Date : 14th November, 2026

PARLE INDUSTRIES LIMITED

CIN No. L21000MH1983PLC029128

Regd(O) : A/614, Crystal Plaza, New Link Road, Andheri West, Mumbai- 400053

Tel No. 02240132875, **Fax:** 40033979, **Email:** info@parleindustries.com, **Website:** www.parleindustries.com

CONSOLIDATED CASH FLOW STATEMENT

(Rs. in Lakhs)

Particulars	Note No	Half Year Ended 30.09.2026	Half Year Ended 30.09.2025
Cash flows from Operating Activities			
Profit before tax for the Year		(657.11)	(11.05)
Adjustments to reconcile net profit to net cash provided by			
Depreciation and Amortization		4.81	5.60
Finance costs		16.18	7.32
Gain on Sale of Asset		(0.90)	-
Interest Income		(0.15)	-
Write Off			
Operating profit / (loss) before working capital changes		**(637.17)**	**1.88**
Movements in Working Capital:			
(Increase)/Decrease in Inventories		1,210.00	-
(Increase)/Decrease in Trade Receivables		(539.82)	(22.66)
(Increase)/Decrease in Other Current Assets		(0.92)	(47.45)
(Increase)/Decrease in Other Non Current Asset		-	-
Increase/(Decrease) in Trade Payables		(0.63)	27.60
Increase/(Decrease) in Trade Payables		(20.00)	-
Increase/(Decrease) in Short Term Provision		-	-
Increase/(Decrease) in Current Tax Liability		-	6.95
Increase/(Decrease) in Other Current liabilities		(6.12)	10.43
(Increase)/Decrease in Other financial Asset		(28.41)	0.01
Increase/(Decrease) in Other financial liabilities		-	1.18
Increase/(Decrease) in Other Non Current Liabilities		(3.26)	(3.58)
Net Cash Generated From/ (Used in) operations		(26.33)	(25.64)
Tax paid (net of refunds)		-	0.55
Net Cash From/(Used in) Operating Activities	**(A)**	**(26.33)**	**(26.18)**
Cash Flows from Investing Activities			
Purchase of ROU Asset		-	-
Sale of ROU Asset		11.31	5.58
Sale of PPE		-	-
Purchase of PPE		(0.05)	(1.03)
Net cash from/(Used in) Investing Activities	**(B)**	**11.26**	**4.56**
Cash flows from Financing Activities			
Finance cost		(16.18)	(7.32)
Interest Income		0.15	-
Changes in Reserves		-	(80.90)
Repayment Short term Lease Liability		(4.55)	(2.88)
Repayment Long term Lease Liability		(13.04)	(2.21)
Proceeds from Short term Borrowings		31.84	(100.00)
Proceeds from Long Borrowing		-	219.00
Net cash from/(Used in) Financing Activities	**(C)**	**(1.79)**	**25.69**
Increase in Cash and Cash Equivalents during the year	**(A+B+C)**	**(16.85)**	**4.07**
Cash and Cash Equivalents at the beginning of the year		**22.39**	**8.32**
Cash and Cash Equivalents at the end of the year		**5.54**	**12.39**

On Behalf of the Board

PARLE INDUSTRIES LIMITED

(CIN : L21000MH1983PLC029128)

PARLE INDUSTRIES LIMITED MUMBAI

Anand Jain

Whole Time Director

DIN: 07730608

Place : Mumbai

Date : 14th November, 2026