

Parshva Enterprises Ltd.

C.I.N=L51909MH2017PLC297910



Date : 06.05.2026

Scrip Code:542694

The Listing Department
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Fort Mumbai - 400 001

Sub: Outcome of the Board Meeting held on 6th May, 2026

Dear Sir/Madam

This is to inform you that pursuant to regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of the Company at their Meeting held today i.e. on Wednesday, the May 6, 2026, have considered and approved the following matters :

1. Statement of Audited Standalone and Consolidated Financial Results of the Company for the Quarter and Year ended 31st March, 2026 along with the statement of Standalone and Consolidated Assets and Liabilities and Standalone and Consolidated Cash Flow Statement as at 31st March, 2026.
2. The Auditors' Report issued by M/s Bohara Shah & Co., Chartered Accountants., Statutory Auditors of the Company on Financial Results (Standalone & Consolidated) and
3. Declaration with respect to Un-modified opinion on the Audited (Standalone & Consolidated) Financial Results pursuant to Regulation 33(3)(d) of the SEBI (LODR) Regulation, 2015.

The meeting of the Board of Directors commenced at 13:30 p.m. and concluded at 14:15 p.m.

This is for your information and record.

Thanking you,

Yours faithfully

For **Parshva Enterprises Limited**

Prashant Vora

Prashant Vora
Managing Director
DIN: 06574912

Encl: As above.



PARSHVA
ENTERPRISES

Regd. Office : HO. NO. 219, Vill. Brahmangaon, Tal. Wada, Dist. Palghar - 421303 | +91 7021966224

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Parshva Enterprises Limited

Report on the audit of the Standalone Annual Financial Results

Opinion

We have audited the accompanying "Statement of Audited Standalone Financial Results for the Quarter & Year ended March 31, 2026" (the "Statement") of Parshva Enterprises Limited ("the Company"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone annual financial results:

- a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b. Give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter and the year then ended.

Basis for Opinion

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 SAs are further described in the 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 together with the ethical requirements that are relevant to our audit of the financial statements 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 Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on the standalone annual financial results.

Management's and Board of Director's Responsibilities for the Standalone Annual Financial Results

The Statement is the responsibility of the Company's Board of Directors, and has been approved by them for issuance. The Statement has been prepared on the basis of the audited standalone financial statements.

The Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and other comprehensive income and



other financial information in accordance with the recognition and measurement principles laid down in the applicable 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 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 give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone annual financial results, the Management and the 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.

The Board of Directors is/are responsible for overseeing the Company's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the Statement as a whole are 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 Statement.

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 Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system 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 annual financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. 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 standalone annual financial results 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.

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

The standalone annual financial results include the results for the quarter ended 31 March 2026 being the balancing figure between the 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.

For Bohara Shah & Co

Chartered Accountants

ICAI Firm Registration No. 143865W



Monik Shah

(Partner)

Membership No: 160452

Place: Mumbai

Date: 06th May, 2026

UDIN: 26160452HRVCWP4494



Parshva Enterprises Limited

CIN : L51909MH2017PLC297910

Registered Office: HO. NO. 219, VILL BRAHMANGAON, TAL WADA, DIST. PALGHAR, Wada,Thane, Vada, Maharashtra - 421303

Corporate Office: 811 A Wing, Jaswanti Allied Business Cen Ramchandra Lane Extn, Malad West Mumbai City - 400064

Email: info@parshvaenterprises.co.in Website: www.parshvaenterprises.co.in Tel: +9122-49729700

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026

SR No.	Particulars	Quarter Ended			Year Ended	
		1/1/2026	10/1/2025	1/1/2025	4/1/2025	4/1/2024
		3/31/2026	12/31/2025	3/31/2025	3/31/2026	3/31/2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
	Income					
1	Revenue from operations	640.64	591.45	686.36	2475.67	2477.41
2	Other income	0.00	0.00	0	0.09	0.09
3	Total Income from Operations (net) (1+2)	640.64	591.45	686.36	2475.76	2477.50
4	Expenses					
	(a) Cost of materials consumed					
	(b) Purchases of Stock-in-Trade	723.27	592.16	766.75	2342.73	2565.40
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-110.53	-28.00	-107.66	19.71	-201.96
	(D) Employee benefits expense	9.82	7.92	7.81	32.91	27.27
	(E) Finance cost	0.62	1.15	2.23	4.33	10.61
	(F) Depreciation and amortization expense	1.57	1.79	4.64	6.88	15.28
	(g) Other expenses	6.01	7.27	8.68	29.97	28.09
	Total expenses	630.76	582.30	682.45	2436.53	2444.69
5	Profit/(Loss) from operations before exceptional items and tax (3-4)	9.88	9.15	3.91	39.23	32.81
6	Exceptional items	0.00	3.21	0.00	3.21	4.28
7	Profit/(Loss) before tax (5 - 6)	9.88	5.94	3.91	36.02	28.53
8	Tax expense:					
	(a) Current	2.61	1.61	3.52	9.28	9.40
	(b) Deferred	0.00	0.00	-1.91	0.00	-1.91
	Total Tax	2.61	1.61	1.61	9.28	7.49
9	Net Profit/(Loss) after tax (7-8)	7.27	4.33	2.30	26.74	21.05
10	Other Comprehensive Income					
(A)	i) Item that will not be reclassified to Profit & Loss	0.00	0.00	0.00	0.00	0.00
	ii) Income tax relating to item that will not be reclassified to Profit & Loss	0.00	0.00	0.00	0.00	0.00
(B)	i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	Total Other Comprehensive Income for the period / Year (Comprising profit and other comprehensive Income for the period)	0.00	0.00	0.00	0.00	0.00
11	Total Comprehensive Income (9+10)	7.27	4.33	2.30	26.74	21.05
	Earnings Per Share (not annualised)					
12	Paid up Equity share Capital (Face Value of Rs. 10/- each)	1018.97	1018.97	1018.97	1018.97	1018.97
13	Earnings per share (of Rs.10/- each) (not annualised)					
	(a) Basic	0.07	0.04	0.02	0.26	0.21
	(b) Diluted	0.07	0.04	0.02	0.26	0.21

Notes :

- The above Standalone Audited Financial Results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 6th May, 2026. The figures for the quarter ended March 31, 2026 are balancing figures between the audited figures of the full financial years and the limited reviewed year-to-date figures upto the third quarter of the financial year.
- The Above Financial Results have been prepared in accordance with the applicable Indian Accounting Standards as prescribed under section 133 of the Companies Act, 2013 read with rule 3 or the Companies (Indian Accounting Standards) Rules, 2015 as amended and other recognized accounting practices and policies to the extent applicable.
- The Holding Company (Parshva Enterprises Ltd) has incorporated a Wholly Owned Subsidiary (WOS) Parshva Multitrade Limited on 10th November, 2023 to explore business opportunities in the Real Estate.
- The Board of Directors of the Company, at its meeting held on 14th May 2024, approved a Scheme of Arrangement for the demerger of the Jewellery Business of the Company into Simandhar Impex Limited ("Resulting Company"), a 100% subsidiary of the Company, on a going concern basis, subject to statutory and regulatory approvals. The Company received an Observation Letter from BSE Limited vide letter no. DCS/AMAL/TS/R37/3512/2024-25 dated 5th February 2025. The Company also received No Objection Certificates and consents from its creditors for dispensation of their meetings. The shareholders of the Company approved the Scheme at the meeting held on 20th June 2025, convened pursuant to the order of the Hon'ble National Company Law Tribunal, Mumbai Bench (NCLT) dated 24th April 2025.

The Hon'ble NCLT, Mumbai Bench sanctioned the Scheme vide its order dated 13th October 2025. The Company received the certified true copy of the order on 16th October 2025, and upon filing of the certified copies of the order by the Company and the Resulting Company with the respective jurisdictional Registrar of Companies on 17th October 2025, the Scheme became effective from 17th October 2025.

Pursuant to the Scheme becoming effective, the Jewellery Business of the Company has been demerged, transferred and vested in the Resulting Company on a going concern basis. As per the Scheme, the shareholders of the Company were entitled to receive 3 (Three) fully paid-up equity shares of ₹10 each of the Resulting Company for every 10 (Ten) fully paid-up equity shares of ₹10 each held in the Company, as on the record date i.e. 5th November 2025. Accordingly, on 8th November 2025, the Resulting Company allotted 30,56,925 fully paid-up equity shares of face value ₹10 each to the shareholders of the Company. The equity shares of the Resulting Company were listed on BSE Limited on 22nd December 2025. The demerger has been accounted for in accordance with the accounting treatment specified in the sanctioned Scheme, treating the transaction as a common control transaction. Accordingly, the assets and liabilities of the Jewellery Business have been transferred to the Resulting Company at their respective book values. The losses included in the above Statement of Profit and Loss due to Discontinue operation of jewellery business pursuant to scheme of arrangement (Demerger) into a separate Company viz. Simandhar Impex Limited (BSE Scrip code : 544662).
- The above Financial Results are also available on our website www.parshvaenterprises.co.in and stock exchange website www.bseindia.com
- Previous periods / years' figures, have been re-grouped / re-classified, where necessary to make it comparable with the current period.

**By order of the Board of Directors of
Parshva Enterprises Limited**

Prashant Vora

**Prashant Vora
Managing Director
DIN: 06574912**

Place : Mumbai
Date : 06.05.2026



Parshva Enterprises Limited

CIN: L51909MH2017PLC297910

Registered Office: HO. NO. 219, VILL BRAHMANGAON, TAL WADA, DIST. PALGHAR, Wada, Thane, Vada, Maharashtra - 421303

STANDALONE BALANCE SHEET AS AT 31st MARCH, 2026

(Figures in Lakhs)

Particulars	2026	2025
ASSETS		
(1) Non-Current Assets		
(i) Property, Plant And Equipment	35.47	20.01
Non-Current Financial Assets		
(a) Loans, Non-Current		
(b) Other Non-Current Financial Assets	5.06	2.48
Deffered tax assets (net)	4.32	4.32
Total Non Current Assets	44.86	26.82
(2) Current Assets		
Inventories	457.52	477.23
Current Financial Assets		
(a) Current investments		
(b) Trade receivables	82.61	282.61
(c) Cash and cash equivalents	3.11	3.77
(d) Bank Balance other than Cash and cash equivalents	0.28	0.14
(e) Loans, Current	760.55	870.24
(f) Other Current Financial Assets		
Total Current Financial Assets	1304.08	1633.99
Current Tax Assets (net)		
Other Current Assets	17.58	12.10
Total Current Assets	1321.65	1646.08
Total Assets	1366.51	1672.90
EQUITY AND LIABILITIES		
(1) Equity		
Equity Share Capital	1018.97	1018.97
Other Equity	57.01	357.32
Total Equity	1075.99	1376.29
(2) Liabilities		
Non-Current Liabilities		
Non-Current Financial Liabilities		
(a) Borrowings , non current	0.00	0.00
Total Non-Current Financial Liabilities		
Other non current liabilities		
Total Non-Current Liabilities	0.00	0.00
Current Liabilities		
Current Financial Liabilities		
(a) Borrowings , current	10.76	61.40
(b) Trade Payables , current	32.24	215.62
(i) Total Outstanding dues of Micro Enterprises and Small Enterprises		
(ii) Total Outstanding dues of creditors other than MSME		
(c) Other current financial liabilities		
Total Current Financial Liabilities	42.99	277.02
Other Current liabilities	238.27	9.94
Provision, current	9.26	9.65
Current tax liabilities (net)		
Total Current Liabilities	247.53	19.59
Total Liabilities	290.52	296.61
Total Equity and Liabilities	1366.51	1672.90

For Parshva Enterprises Limited

Prashant Vora

Prashant Vora
Managing Director
DIN: 06574912

Date: 6th May, 2026
Place: Mumbai



Parshva Enterprises Limited

CIN: L51909MH2017PLC297910

Registered Office: HO. NO. 219, VILL BRAHMANGAON, TAL WADA, DIST. PALGHAR, Wada,Thane, Vada, Maharashtra - 421303

STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026

(Figures in Lakhs)

Sr. No.	Particulars	31-Mar-26	31-Mar-25
A	Cash Flow from Operating Activities :		
	Net Profit/(Loss) before tax	36.02	28.53
	Adjustments for:-		
	Finance Cost	4.33	10.61
	Depreciation	6.88	15.28
	Profit on Sale of Shares		
	Interest Income/Dividend Income	-0.09	-0.09
	Operating Profit before working capital changes	47.15	54.33
	Increase / (Decrease) in Short Term Borrowings	0.64	2.55
	Increase / (Decrease) in Long Term Borrowings	0.00	-46.27
	Increase / (Decrease) in Trade Payables	-183.39	17.91
	Increase / (Decrease) in Other Current Liabilities	227.94	2.64
	Increase / (Decrease) in Short term Provision	0.00	0.00
	(Increase) / Decrease in Inventories	19.71	-201.96
	(Increase) / Decrease in Trade Receivable	200.00	518.92
	(Increase) / Decrease in Other current assets	104.20	-5.62
	(Increase) / Decrease in Other Non current assets	-2.58	0.07
	Operating Profit after working capital changes	413.68	342.56
	Less: Income Tax Paid	-9.07	-7.49
	Net Cash from/ (used in) Operating Activities	404.61	335.08
B	Cash Flow from Investing Activities :		
	(Purchase)/ Sale of Fixed Assets	-22.34	-13.03
	(Purchase)/ Sale of Non Current Investments	0.00	0.00
	Interest Received/Dividend Received	0.09	0.09
	Short Term Loan & Advances (For Fixed Assets)	0.00	-335.61
	Loan to/From Demerger of Subsidiary Simandhar Ltd	-327.26	7.94
	Net Cash from/ (used in) Investing Activities	-349.52	-340.61
C	Cash Flow from Financing Activities :		
	Proceeds from Securities Premium	0.00	0.00
	Issue of Bonus Shares	0.00	0.00
	Finance Cost	-4.33	-10.61
	Profit on Sale of Shares	0.00	0.00
	Adjustments in retained earnings	0.00	0.00
	Net Cash from/ (used in) Financing Activities	-4.33	-10.61
	Net Increase/ (Decrease) in Cash & Cash Equivalents (A+B+C)	50.77	-16.14
	Cash & Cash Equivalents as at the beginning of the year	-53.12	-36.98
	Cash & Cash Equivalents as at the end of the year	-2.35	-53.12
	Components of Cash and Cash Equivalents:		
	Cash and Bank Accounts	3.39	3.91
	Cash Credit Accounts	-5.75	-57.03

For Parshva Enterprises Limited

Prashant Vora

Prashant Vora
Managing Director
DIN: 06574912

Date: 06.05.2026

Place: Mumbai



INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Parshva Enterprises Limited

Report on the audit of the Consolidated Annual Financial Results

Opinion

We have audited the accompanying "Statement of Audited Consolidated Financial Results for the Quarter & Year ended March 31, 2026" (the "Statement") of Parshva Enterprises Limited ("the Company") and its subsidiaries for the quarter and year ended March 31, 2026 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated annual financial results:

- a. include the annual financial results of the following entities
 1. Parshva Enterprises Limited - Holding Company
 2. Parshva Multitrade Limited - Wholly owned subsidiary
- b. Is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- c. gives a true and fair view, in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the consolidated net profit and other comprehensive income and other financial information of the Company and its associate for the quarter and year then ended.

Basis for Opinion

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 SAs are further described in the Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results section of our report. We are independent of the Group, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements 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 Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on the consolidated annual financial results.



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 Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system 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 consolidated annual financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. 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 Consolidated annual financial results 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 Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated annual financial results, including the disclosures, and whether the consolidated annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the Company and its subsidiaries to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of entity included in the Statement of which we are the independent auditors. For the other entity included in the Statement, which have been audited by other auditor, such other auditor remain responsible for the direction, supervision and performance of the audit carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company included in the consolidated annual financial results of which we are the independent auditors 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.



Management's and Board of Director's Responsibilities for the Consolidated Annual Financial Results

The Statement, is the responsibility of the Company's Board of Directors, and has been approved by them for issuance. The Statement has been prepared on the basis of the audited consolidated financial statements.

The Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and other comprehensive income and other financial information of the Company including its associate in accordance with the recognition and measurement principles laid down in the applicable 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. The respective Board of Directors of the company and of its associate are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and its associate 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 accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Company, as aforesaid.

In preparing the consolidated annual financial results, the Management and the Board of Directors of companies included in Group 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 respective Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group is responsible for overseeing the Company's financial reporting process of each company.

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

Our objectives are to obtain reasonable assurance about whether the consolidated annual financial results as a whole are 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 these consolidated annual financial results.

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 consolidated 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



Bohara Shah & Co

Chartered Accountants



We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

The consolidated annual financial results include the results for the quarter ended 31 March 2026 being the balancing figure between the 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.

For Bohara Shah & Co

Chartered Accountants

ICAI Firm Registration No. 143865W



Monik Shah

(Partner)

Membership No: 160452

Place: Mumbai

Date: 06th May, 2026

UDIN: 26160452AAWEPO7737



Parshva Enterprises Limited

CIN : L51909MH2017PLC297910

Registered Office: HO. NO. 219, VILL BRAHMANGAON, TAL WADA, DIST. PALGHAR, Wada, Thane, Vada, Maharashtra - 421303

Corporate Office: 811 A Wing, Jaswanti Allied Business Cen Ramchandra Lane Extn., Malad West Mumbai City - 400064

Email: info@parshvaenterprises.co.in Website: www.parshvaenterprises.co.in Tel: +9122-49729700

STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026

		(Rs. in Lakhs)				
SR No.	Particulars	Quarter Ended			Year Ended	
		1/1/2026	10/1/2025	1/1/2025	4/1/2025	4/1/2024
		3/31/2026	12/31/2025	3/31/2025	3/31/2026	3/31/2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
Income						
1	Revenue from operations	640.64	591.45	686.36	2475.67	2477.41
2	Other income	0.00	0.00	0.00	0.09	0.09
3	Total Income from Operations (net) (1+2)	640.64	591.45	686.36	2475.76	2477.50
4 Expenses						
	(a) Cost of materials consumed					
	(b) Purchases of Stock-in-Trade	723.27	592.16	766.75	2342.73	2565.40
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-110.53	-28.00	-107.66	19.71	-201.96
	(D) Employee benefits expense	9.82	7.92	7.81	32.91	27.27
	(E) Finance cost	0.62	1.15	2.23	4.34	10.64
	(F) Depreciation and amortization expense	1.57	1.79	4.64	6.88	15.28
	(g) Other expenses	6.27	7.27	9.58	30.97	29.62
	Total expenses	631.02	582.30	683.35	2437.54	2446.24
5	Profit/(Loss) from operations before exceptional items and tax (3-4)	9.62	9.15	3.00	38.22	31.26
6	Exceptional items	0.00	3.21	0.00	3.21	5.08
7	Profit/(Loss) before tax (5 - 6)	9.62	5.94	3.00	35.01	26.18
8 Tax expense:						
	(a) Current	2.61	1.61	3.52	9.28	9.40
	(b) Deferred	0.00	0.00	-1.91	0.00	-1.91
	Total Tax	2.61	1.61	1.61	9.28	7.49
9	Net Profit/(Loss) after tax (7-8)	7.01	4.33	1.40	25.73	18.69
10 Other Comprehensive Income						
(A)	i) Item that will not be reclassified to Profit & Loss	0.00	0.00	0.00	0.00	0.00
	ii) Income tax relating to item that will not be reclassified to Profit & Loss	0.00	0.00	0.00	0.00	0.00
(B)	i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	Total Other Comprehensive Income for the period / Year (Comprising profit and other comprehensive income for the period)	0.00	0.00	0.00	0.00	0.00
11	Total Comprehensive Income (9+10)	7.01	4.33	1.40	25.73	18.69
Earnings Per Share (not annualised)						
12	Paid up Equity share Capital (Face Value of Rs. 10/- each)	1018.97	1018.97	1018.97	1018.97	1018.97
13	Earnings per share (of Rs.10/- each) (not annualised)					
	(a) Basic	0.07	0.04	0.01	0.25	0.19
	(b) Diluted	0.07	0.04	0.01	0.25	0.19

Notes:

- The above Consolidated Audited Financial Results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 6th May, 2026. The figures for the quarter ended March 31, 2026 are balancing figures between the audited figures of the full financial years and the limited review year-to-date figures upto the third quarter of the financial year.
- The Above Financial Results have been prepared in accordance with the applicable Indian Accounting Standards as prescribed under section 133 of the Companies Act, 2013 read with rule 3 or the Companies (Indian Accounting Standards) Rules, 2015 as amended and other recognized accounting practices and policies to the extent applicable.
- The Holding Company (Parshva Enterprises Ltd) has Incorporated a Wholly Owned Subsidiary (WOS) Parshva Multitrade Limited on 10th November, 2023 to explore business opportunities in the Real Estate.
- The Board of Directors of the Company, at its meeting held on 14th May 2024, approved a Scheme of Arrangement for the demerger of the Jewellery Business of the Company into Simandhar Impex Limited ("Resulting Company"), a 100% subsidiary of the Company, on a going concern basis, subject to statutory and regulatory approvals. The Company received an Observation Letter from BSE Limited vide letter no. DCS/AMAL/TR/R37/3512/2024-25 dated 5th February 2025. The Company also received No Objection Certificates and consents from its creditors for dispensation of their meetings. The shareholders of the Company approved the Scheme at the meeting held on 20th June 2025, convened pursuant to the order of the Hon'ble National Company Law Tribunal, Mumbai Bench (NCLT) dated 24th April 2025.

The Hon'ble NCLT, Mumbai Bench sanctioned the Scheme vide its order dated 13th October 2025. The Company received the certified true copy of the order on 16th October 2025, and upon filing of the certified copies of the order by the Company and the Resulting Company with the respective jurisdictional Registrar of Companies on 17th October 2025, the Scheme became effective from 17th October 2025.

Pursuant to the Scheme becoming effective, the Jewellery Business of the Company has been demerged, transferred and vested in the Resulting Company on a going concern basis. As per the Scheme, the shareholders of the Company were entitled to receive 3 (Three) fully paid-up equity shares of ₹10 each of the Resulting Company for every 10 (Ten) fully paid-up equity shares of ₹10 each held in the Company, as on the record date i.e. 5th November 2025. Accordingly, on 8th November 2025, the Resulting Company allotted 30,56,925 fully paid-up equity shares of face value ₹10 each to the shareholders of the Company. The equity shares of the Resulting Company were listed on BSE Limited on 22nd December 2025. The demerger has been accounted for in accordance with the accounting treatment specified in the sanctioned Scheme, treating the transaction as a common control transaction. Accordingly, the assets and liabilities of the Jewellery Business have been transferred to the Resulting Company at their respective book values. The losses included in the above Statement of Profit and Loss due to Discontinue operation of jewellery business pursuant to scheme of arrangement (Demerger) into a separate Company viz. Simandhar Impex Limited (BSE Scrip code : 544662).
- The above Financial Results are also available on our website www.parshvaenterprises.co.in and stock exchange website www.bseindia.com
- Previous periods / years' figures have been re-grouped / re-classified, where necessary to make it comparable with the current period.

By order of the Board of Directors of
Parshva Enterprises Limited

Prashant Vora
Prashant Vora
Managing Director
DIN: 06574912

Place : Mumbai
Date : 06.05.2026



Parshva Enterprises Limited

CIN: L51909MH2017PLC297910

Registered Office: HO. NO. 219, VILL BRAHMANGAON, TAL WADA, DIST. PALGHAR, Wada,Thane, Vada, Maharashtra - 421303

CONSOLIDATED BALANCE SHEET AS AT 31st MARCH, 2026

(Figures in Lakhs)

Particulars	2026	2025
ASSETS		
(1) Non-Current Assets		
(i) Property, Plant And Equipment	35.47	20.01
(ii) Intangible Assets		
(iii) Capital Work in Progress		
(iv) Intangible assets under development		
Non-Current Financial Assets		
(a) Non-Current Investments		
(b) Trade Receivables, Non-Current		
(c) Loans, Non-Current		
(d) Other Non-Current Financial Assets	7.04	8.41
Deffered tax assets (net)	4.32	4.32
Total Non Current Assets	46.83	32.74
(2) Current Assets		
Inventories	457.52	477.23
Current Financial Assets		
(a) Current investments		
(b) Trade receivables	82.61	282.61
(c) Cash and cash equivalents	3.11	3.77
(d) Bank Balance other than Cash and cash equivalents	0.34	0.22
(e) Loans, Current	760.65	870.44
(f) Other Current Financial Assets		
Total Current Financial Assets	1304.23	1634.26
Current Tax Assets (net)		
Other Current Assets	17.58	12.10
Total Current Assets	1321.81	1646.36
Total Assets	1368.64	1679.10
EQUITY AND LIABILITIES		
(1) Equity		
Equity Share Capital	1018.97	1018.97
Other Equity	53.66	354.96
Total Equity	1072.63	1373.94
(2) Liabilities		
Non-Current Liabilities		
Non-Current Financial Liabilities		
(a) Borrowings , non current	0.00	0.00
(b) Trade Payables , non current		
(c) Other non current financial liabilities		
Total Non-Current Financial Liabilities		
Provision, non current	0.00	0.00
Deffered tax liabilities (net)	0.00	0.00
Other non current liabilities	0.00	0.00
Total Non-Current Liabilities	0.00	0.00
Current Liabilities		
Current Financial Liabilities		
(a) Borrowings , current	15.07	69.66
(b) Trade Payables , current	32.24	215.89
(i) Total Outstanding dues of Micro Enterprises and Small Enterprises		
(ii) Total Outstanding dues of creditors other than MSME		
(c) Other current financial liabilities		
Total Current Financial Liabilities	47.31	285.55
Other Current liabilities	239.44	9.96
Provision, current	9.26	9.65
Current tax liabilities (net)		
Total Current Liabilities	248.70	19.61
Total Liabilities	296.01	305.16
Total Equity and Liabilities	1368.64	1679.10

For Parshva Enterprises Limited

Prashant Vora

Prashant Vora
Managing Director
DIN: 06574912



Date: 06/05/2026
Place: Mumbai

Parshva Enterprises Limited

CIN: L51909MH2017PLC297910

Registered Office: HO. NO. 219, VILL BRAHMANGAON, TAL WADA, DIST. PALGHAR, Wada,Thane, Vada, Maharashtra - 421303

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026

(Figures in Lakhs)

Sr. No.	Particulars	31-Mar-26	31-Mar-25
A	Cash Flow from Operating Activities :		
	Net Profit/(Loss) before tax	35.02	26.18
	Adjustments for:-		
	Finance Cost	4.34	10.64
	Depreciation	6.88	15.28
	Profit on Sale of Shares		
	Interest Income/Dividend Income	-0.09	-0.09
	Operating Profit before working capital changes	46.16	52.00
	Increase / (Decrease) in Short Term Borrowings	-3.30	2.82
	Increase / (Decrease) in Long Term Borrowings	0.00	-46.27
	Increase / (Decrease) in Trade Payables	-183.66	18.18
	Increase / (Decrease) in Other Current Liabilities	229.09	3.61
	Increase / (Decrease) in Short term Provision	0.00	0.00
	(Increase) / Decrease in Inventories	19.71	-201.96
	(Increase) / Decrease in Trade Receivable	200.00	518.92
	(Increase) / Decrease in Other current assets	4.27	-6.62
	(Increase) / Decrease in Other Non current assets	1.37	1.87
	Operating Profit after working capital changes	313.64	342.55
	Less: Income Tax Paid	-9.07	-7.49
	Net Cash from/ (used in) Operating Activities	304.57	335.06
B	Cash Flow from Investing Activities :		
	(Purchase)/ Sale of Fixed Assets	-22.34	-13.03
	(Purchase)/ Sale of Non Current Investments	0.00	0.00
	Interest Received/Dividend Received	0.09	0.09
	Short Term Loan & Advances (For Fixed Assets)	100.04	-335.61
	Loan to Subsidiary	-327.26	7.94
	Net Cash from/ (used in) Investing Activities	-249.48	-340.61
C	Cash Flow from Financing Activities :		
	Proceeds from Securities Premium	0.00	0.00
	Issue of Bonus Shares	0.00	0.00
	Finance Cost	-4.34	-10.64
	Profit on Sale of Shares		
	Adjustments in retained earnings		
	Net Cash from/ (used in) Financing Activities	-4.34	-10.64
	Net Increase/ (Decrease) in Cash & Cash Equivalents (A+B+C)	50.75	-16.18
	Cash & Cash Equivalents as at the beginning of the year	-53.05	-36.86
	Cash & Cash Equivalents as at the end of the year	-2.30	-53.05
	Components of Cash and Cash Equivalents:		
	Cash and Bank Accounts	3.45	3.99
	Cash Credit Accounts	-5.75	-57.03

For Parshva Enterprises Limited

Prashant A vora

Prashant Vora
Managing Director
DIN: 06574912



Date: 06/05/2026

Place: Mumbai

Parshva Enterprises Ltd.

C.I.N=L51909MH2017PLC297910



06.05.2026

Scrip Code No: 542694

The Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Fort
Mumbai - 400 001

Sub: Declaration Disclosure pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015

Dear Sir /Madam,

Disclosure pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 We would like to state that the Statutory Auditors of the Company, M/s Bohara Shah & Co, Chartered Accountants (Firm Registration No. 143865W), have issued the Auditors Report with unmodified opinion on the Audited (Standalone & Consolidated) Financial Results for the Quarter and the Year ended March 31, 2026.

Kindly take this declaration on your records.

For Parshva Enterprises Limited

Prashant Vora

Prashant Vora
Managing Director
DIN: 06574912



PARSHVA
ENTERPRISES

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