



CIN: L15421MP2011PLC027287

GSTIN: 23AAGCP3350D1ZW

PSPL Parvati Sweetners And Power Limited

Registered Office: H. No.-A/6, Second Floor, J K Town Banjari, Kolar Road, Bhopal (M.P.) 462042
Website: www.parvatisweetners.co.in, Email: info@parvatisweetners.com, Tel. Ph. – 0755-4009254

PSPL/SE/PC/2026-27

30th May, 2026

Online filing at www.listing.bseindia.com

To,
The General Manager
DCS-CRD
BSE Ltd.
Rotunda Building
P.J. Tower, Dalal Street, Fort
Mumbai – 400001 (MH)

Scrip Code: 541347

Symbol: PARVATI

ISIN: INE295Z01015

Sub: Regulation 33(3)(d) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015- Submission of Standalone Audited Financial Results along with Audit Report, Statement of Assets and Liabilities and Cash Flow statement and Auditor's Report thereon for the Quarter/Year ended on 31st March, 2026.

Dear Sir/Madam,

Pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015, we are pleased to submit the Standalone Audited Financial Results along with Auditor's Report thereon by Statutory Auditors, Statement of Assets and Liabilities and Cash Flow for the Quarter/Year ended on 31st March, 2026, in PDF Format, which were also review & approved by the Audit Committee and Board of Directors at their meeting held on Saturday 30th May, 2026.

Since, the Auditor's Report is self-explanatory and has no modification/ qualification; it needs no further comments by the Company.

We are also in process of filing the aforesaid financial results in XBRL Format within the stipulated time and same shall also be hosted on the website of Company www.parvatisweetners.co.in

The aforesaid Financial Results/Statements will be published in widely circulated Hindi (vernacular) and English Newspaper in the prescribed format for that purpose.

The Board Meeting was commenced at 03:30 P.M. and concluded at 08:00 P.M.

You are requested to please take on record the aforesaid Standalone Audited Financial Results, Statement of Assets & Liabilities and Cash Flow Statement along with Auditor's Report for your reference and record.

Thanking You,

Yours Faithfully,

For, Parvati Sweetners and Power Limited

POONAM CHOUKSEY
MANAGING DIRECTOR

DIN: 02110270

Encl.: a/a





INDEPENDENT AUDITOR'S REPORT

To the Members of Parvati Sweetners and Power Limited

Report on the Audit of the Annual Standalone Financial Results

Opinion

We have audited the accompanying IND AS financial statements of Parvati Sweetners and Power Limited, which comprise the balance sheet as at March 31, 2026 and the statement of Profit and Loss, statement of changes in equity (Including other comprehensive income) and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of material accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India including Indian Accounting Standards ('Ind AS') specified under section 133 of the Act, of the state of affairs of the Company as at March 31, 2026 and profit, changes in equity and its cash flows for the year ended on that date.

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.

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Other Information

The Company's Board of Directors are responsible for the other information. The other information comprises the information included in the Annual report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's and Board of Director's Responsibilities for the Financial Statement

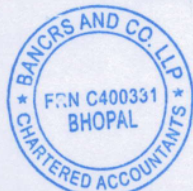
The Company's Management and Board of Directors are responsible for the matters stated in section 134(5) of the Companies Act, 2013 with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (IND AS) specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

The Board of Directors are also 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 standalone 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 standalone annual financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also;

- Identify and assess the risks of material misstatement of the standalone annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone 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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

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.

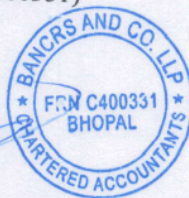
Balances in account of trade receivables, trade payable and loans and advances including those balances appearing in current assets, loans and advances and liabilities are subject to confirmation and reconciliation. The financial statements do not include the impact of adjustment, if any, which may arise out of the confirmation and reconciliation process.

For BANCERS & CO. LLP

Chartered Accountants

(Firm's Registration No.: C400331)

Abhilash Kumar Rai



CA. Abhilash Kumar Rai

Partner

M.No.: 434629

UDIN: 26434629CKGINV3291

Place: Bhopal

Date: 30-05-2026

Parvati Sweetners and Power Limited

Regd. off.: H No-A/6, Second Floor, J K Town Banjari, Kolar Road, Bhopal (M.P.) 462042

CIN : L15421MP2011PLC027287

Statement of Standalone Audited Financial Results for the Quarter and Year ended as on 31st March, 2026

Fig in Lakhs

Particulars	Quarter Ended			Year Ended	
	3 Months ended	Preceding 3 Months ended	Corresponding 3 Months ended	Current Year ended	Previous Year ended
	31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
	Audited	Unaudited	Audited	Audited	Audited
1. Revenue from operations	1506.21	6.07	1140.93	1798.68	5356.95
2. Other income	10.94	7.76	5.99	34.60	17.42
3. Total Revenue (1 + 2)	1517.15	13.83	1146.92	1833.28	5374.37
4. Expenses					
Cost of Raw Material Consumed	2927.05	486.09	201.13	3741.29	1373.07
Purchase Stock in Trade	750.79	0.00	0.00	750.79	94.00
Changes in inventories of finished goods and work-in-progress	-2454.50	-362.16	342.01	-2649.21	2501.61
Employee benefits expense	266.99	80.04	162.19	443.95	282.91
Finance costs	50.42	52.56	77.49	219.19	290.70
Depreciation and amortisation expense	105.60	101.26	93.16	424.29	432.24
Other expenses	135.01	53.76	107.26	284.36	395.50
Total Expenses	1781.36	411.55	983.24	3214.66	5370.03
5. Profit before exceptional item and tax (3 - 4)	-264.21	-397.72	163.68	-1381.38	4.34
6. Exceptional Item	0.00	0.00	0.00	0.00	0.00
7. Profit before tax (6-5)	-264.21	-397.72	163.68	-1381.38	4.34
8. Tax Expense					
(1) Current Tax	0.00	0.00	0.00	0.00	0.00
(2) Deferred Tax	-16.29	-24.16	-20.78	-76.45	-54.14
9. Profit for the period (7-8)	-247.92	-373.56	184.46	-1304.93	58.48
10. Other comprehensive income					
A. Items that will not be reclassified to profit or loss					
-Remeasurement of net defined benefit obligation (net of taxes)	0.00	0.00	0.00	0.00	0.00
Total comprehensive income	-247.92	-373.56	184.46	-1304.93	58.48
11. Paid-up equity share capital (Face value per share of Re 5/- each)	7457.19	7457.19	7457.19	7457.19	7457.19
12. Other Equity				1423.59	2728.54
13. Earnings per equity share (not annualised for quarter)					
(1). Basic	-0.17	-0.25	0.12	-0.87	0.04
(2). Diluted	-0.17	-0.25	0.12	-0.87	0.04

Notes:

- The statement of Audited financial results for the quarter and Year ended 31st March, 2026 has been reviewed by the audit committee and approved by the board of directors at their respective meeting held on 30th May 2026.
- The Company has received capital subsidy amounting to INR 648 lakhs from Madhya Pradesh Industrial Development Corporation for expansion in factory unit. The Company has deducted the grant amount from the carrying amount of the asset which is in compliance with IND AS 20.
- The Cost of Raw Materials Consumed comprises expenditure incurred on the purchase of sugarcane, being the principal raw material, along with other consumables and inputs consumed in the manufacturing of finished products during the period.
- Figures of the previous periods have been regrouped and reclassified where ever necessary and feasible, in order to make them comparable.
- The company is engaged in only one segment viz manufacturing of sugar, as such there is no separate reportable segment as per the Ind AS 108 Operating Segment.



Parvati Sweetners and Power Ltd.

(Signature)

Director/Authorised Signatory

For & on behalf of the Board of Directors
Parvati Sweetners and Power Limited

POONAM CHOUKSEY
Managing Director
DIN: 02110270

Place: Bhopal
Date : 30-05-2026

PARVATI SWEETNERS AND POWER LIMITED

CIN : L15421MP2011PLC027287

BALANCE SHEET AS AT 31st March 2026

Fig in Lakhs

Particulars	As at 31st Mar, 2026	As at 31st Mar, 2025
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	2,504.72	3,079.75
(b) Right of Use-Asset	805.89	820.51
(c) Capital work-in-progress	947.53	725.29
(d) Financial assets		
(i) Non current investments		-
(ii) Loans	2,014.90	2,014.90
(iii) Other financial assets		-
(e) Other non-current assets	47.81	49.81
Total non-current assets	6,320.85	6,690.26
Current assets		
(a) Inventories	7,767.23	5,118.02
(b) Financial assets		
(i) Current investments		-
(ii) Trade receivables	20.60	40.13
(iii) Cash and cash equivalents	453.68	430.54
(iv) Bank Balance other than (iii) above	3.68	3.43
(v) Loans	-	854.89
(vi) Other financial assets	96.29	0.02
(c) Other current assets	423.67	873.88
Total current assets	8,765.15	7,320.91
Total assets	15,086.00	14,011.17
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	7,457.19	7,457.19
(b) Other equity	1,423.59	2,728.54
Total equity	8,880.78	10,185.73
Liabilities		
Non-current liabilities		
(a) Financial liabilities		
(i) Long term borrowings	1,103.12	1,659.21
(ii) Lease Liability	151.34	145.87
(iii) Other Financial liabilities	1,517.62	606.38
(b) Deferred tax liabilities (net)	418.50	494.95
Total non-current liabilities	3,190.58	2,906.41
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	538.06	630.01
(ii) Trade payables	1,217.72	0.46
(iii) Other financial liabilities	251.56	201.68
(iv) Lease Liability	-	12.21
(b) Other current liabilities	1,003.75	67.47
(c) Provisions	3.55	7.20
(d) Current tax liabilities (net)	-	-
Total current liabilities	3,014.64	919.03
Total liabilities	6,205.22	3,825.44
Total equity and liabilities	15,086.00	14,011.17



Parvati Sweetners and Power Ltd.

[Signature]

Director/Authorised Signatory

PARVATI SWEETNERS AND POWER LIMITED
CIN : L15421MP2011PLC027287
CASH FLOW STATEMENT FOR THE PERIOD ENDED 31ST MARCH 2026

(Rs. in Lakhs)

Particulars	As at 31st Mar, 2026	As at 31st Mar, 2025
Cash Flow from Operating Activities		
Profit before tax and extraordinary items	-1,381.40	4.34
Adjusted for :		
Depreciation / amortization expense	424.29	432.24
Interest Income	-34.60	-17.42
Finance Cost	219.19	290.70
Profit on sale of Investment	-	-
Operating profit before working capital changes	-772.52	709.86
Adjusted for :		
Trade and other receivables	1,228.36	-150.77
Inventories	-2,649.21	2,501.61
Trade and other payables	2,187.56	-597.13
Cash Generated from Operations	-5.81	2,463.57
Taxes Paid (Net)	-	-
Net Cash Generated from / (Used in) Operating Activities	-5.81	2,463.57
Cash Flow from Investing Activities		
Purchase of Property, plant & equipments	165.35	403.83
Capital work in progress, Capital Advances	-222.24	-27.10
Interest Received	34.60	17.42
Investment in bank deposits (original maturity more than 3 months)	-0.25	-0.23
Non Current Investment	2.01	-0.86
Net Cash (Used in) / Generated from Investing Activities	-20.53	393.06
Cash Flow from Financing Activities		
Proceeds from Short Term Borrowings	-279.74	-
Proceeds from Long Term Borrowings	-	1,385.00
Repayment of Long Term Borrowings	-362.83	91.45
Repayment of Short Term Borrowings	-	-3,400.32
Financials Liability	911.24	-340.19
Finance costs	-219.19	-290.70
Net Cash (Used in) Financing Activities	49.48	-2,554.76
Net Increase / (Decrease) in Cash & Cash Equivalents (A+B+C)	23.14	301.87
Cash & Cash Equivalents at Beginning of the Year	430.54	128.67
Cash & Cash Equivalents at End of the Year	453.68	430.54
Increase / (Decrease) in Cash & Cash Equivalents	23.14	301.87
Cash & Cash Equivalents comprises		
Cash on hand	9.79	11.58
Balances with banks	443.89	418.96



Parvati Sweetners and Power Ltd.

Director/Authorised Signatory



CIN: L15421MP2011PLC027287

GSTIN: 23AAGCP3350D1ZW

PSPL Parvati Sweetners And Power Limited

Registered Office: Hall No. 2. Shopping Complex, Gomantika Parisar, Jawahar Chowk, Bhopal- 462003 (MP)
Website: www.parvatisweetners.co.in, Email: info@parvatisweetners.com, Tel. Ph. – 0755-4009254

PSPL/SE/PC/2026-27

30th May, 2026

Online filing at www.listing.bseindia.com

To,
The General Manager
DCS-CRD
BSE Ltd.
Rotunda Building
P.J. Tower, Dalal Street, Fort
Mumbai – 400001

Scrip Code: 541347

Symbol: PARVATI

ISIN: INE295Z01015

Subject: Submission of declaration as Per Second proviso to the Regulation 33(3)(d) of the SEBI (LODR) Regulation, 2015 for the Annual Audited Standalone Financial Results for the year ended 31st March, 2026.

Dear Sir/Madam,

We hereby submit the following declaration regarding unmodified Auditors' Report on the Standalone Audited Financial Results/Statements for the Year ended 31st March, 2026 as audited by the Auditors of the Company.

"DECLARATION"

Pursuant to SEBI (LODR) Regulations, 2015, and amendments made therein vide SEBI Circular No **SEBI Notification No. SEBI/LAD-NRO/GN/2016-17/001 dated 25th May, 2016** and the Master Circular No. SEBI/HO/CHD/PoD2/CIR/P/0155 dated 11th November, 2024, We, the undersigned do hereby declare that in the Audit Report, accompanying the Annual Audited Standalone Result/Financial Statements of the Company for the financial year ended on 31st March, 2026, the Auditor has not expressed any Modified Opinion(s) / Audit Qualification(s)/ or other Reservation(s) and accordingly the statement on impact of audit qualifications is not required to be given.

You are requested to please consider and take on record the same.

Thanking you,
Yours Faithfully,

Parvati Sweetners and Power Ltd.

For, Parvati Sweetners and Power Limited

Director/Authorised Signatory

**POONAM CHOUKSEY
MANAGING DIRECTOR
DIN: 02110270**

