

# Parvati Sweetners And Power Limited

CIN: L15421MP2011PLC027287

GSTIN: 23AAGCP3350D1ZW

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/2023-24

Online filing at [www.listing.bseindia.com](http://www.listing.bseindia.com)

9<sup>th</sup> February, 2024

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

**Sub: Submission of the Standalone Un-audited Financial Results and Limited Review Report for the Quarter and Nine months ended on 31<sup>st</sup> December, 2023 as per Regulation 33 of SEBI (LODR) Regulations, 2015.**

Dear Sir/Madam,

This is in continuation of our letter no. PSPL/SE/PC/2023-24 dated 03<sup>rd</sup> February, 2024 regarding intimation of holding 06/2023-24 Meeting of Board of Directors on Friday, 09<sup>th</sup> February, 2024 at 03:30 P.M. for consideration of the Standalone Un-audited Financial Results and Limited Review Report of the auditors for the quarter and nine months ended 31<sup>st</sup> December, 2023.

Pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015, we are pleased to submit the followings;

- Un-audited Standalone Financial Results for the quarter and nine months ended 31<sup>st</sup> December, 2023.
- Limited Review Report for the quarter and nine months ended 31<sup>st</sup> December, 2023.

Which were also considered and approved by the Audit Committee and the Board of Directors of the Company at their meeting held on 09<sup>th</sup> February, 2024.

We are also in process of filing the aforesaid unaudited Financial Results in XBRL Format within the stipulated time and the same shall be hosted on the website of Company at [www.parvatisweetners.co.in](http://www.parvatisweetners.co.in).

The 06/2023-24 meeting of Board of Director's commenced at 03:30 P.M. and concluded at 08:30 P.M.

The enclosed results will also be published in Hindi (vernacular) and widely circulated English Newspaper.

You are requested to taken on record the Standalone Unaudited Financial Results and Limited Review Report for your reference and record.

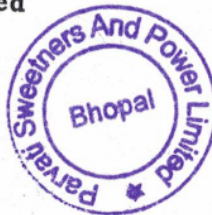
Thanking You,  
Yours Faithfully,  
For, Parvati Sweetners and Power Limited

PARVATI SWEETNERS AND POWER LTD.

POONAM CHOURSEY  
MANAGING DIRECTOR

DIN: 02110270

Encl.: a/a



Parvati Sweetners and Power Limited

Regd. off.: Hall No. 2, Shopping Complex, Gomantika Parisar, Jawahar Chowk, Bhopal- 462003

CIN : L15421MP2011PLC027287

Statement of Standalone Unaudited Financial Results for the quarter and Nine Months ended as on 31st December, 2023

(Rs. in Lakhs)  
(Except EPS)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31-12-2023	30-09-2023	31-12-2022	31-12-2023	31-12-2022	31-03-2023
	Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited
<b>1. Revenue from operations</b>	981.71	1075.87	1080.20	4395.82	6819.98	8919.00
<b>2. Other Income</b>	0.11	0.83	0.06	1.03	0.31	0.41
<b>3. Total Revenue (1 + 2)</b>	<b>981.82</b>	<b>1076.70</b>	<b>1080.26</b>	<b>4396.85</b>	<b>6820.29</b>	<b>8919.41</b>
<b>4. Expenses</b>						
Cost of materials consumed	1244.50	135.93	1475.36	1424.47	1476.74	4481.99
Purchase Stock in Trade	235.31	116.49	0.00	428.94	2939.59	2939.59
Changes in inventories of finished goods, work-in-progress and stock in trade	-860.53	564.78	-1083.27	1599.85	1415.13	-44.61
Employee benefits expense	26.91	17.33	18.74	81.63	53.86	131.43
Finance costs	63.78	81.11	69.70	238.25	259.89	365.49
Depreciation and amortisation expense	111.89	113.69	113.58	339.03	336.06	450.16
Other expenses	137.69	42.50	151.48	242.94	317.56	462.08
<b>Total Expenses</b>	<b>959.55</b>	<b>1071.83</b>	<b>745.59</b>	<b>4355.11</b>	<b>6798.83</b>	<b>8786.13</b>
<b>5. Profit before exceptional item and tax (3 - 4)</b>	<b>22.27</b>	<b>4.87</b>	<b>334.67</b>	<b>41.74</b>	<b>21.46</b>	<b>133.28</b>
<b>6. Exceptional Item</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Profit before tax (6-5)</b>	<b>22.27</b>	<b>4.87</b>	<b>334.67</b>	<b>41.74</b>	<b>21.46</b>	<b>133.28</b>
<b>8. Tax Expense</b>						
(1) Current Tax	0.00	0.00	0.00	0.00	0.00	0.00
(2) Deferred Tax	-7.60	-8.09	11.46	-23.79	0.93	-1.79
<b>9. Profit for the period (7-8)</b>	<b>29.87</b>	<b>12.96</b>	<b>323.21</b>	<b>65.53</b>	<b>20.53</b>	<b>135.07</b>
<b>10. Other comprehensive Income</b>						
<b>A. Items that will not be reclassified to profit or loss</b>						
-Remeasurement of net defined benefit obligation (net of taxes)	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total comprehensive income</b>	<b>29.87</b>	<b>12.96</b>	<b>323.21</b>	<b>65.53</b>	<b>20.53</b>	<b>135.07</b>
<b>11. Paid-up equity share capital (Face value per share of Re 5/- each)</b>	<b>7457.19</b>	<b>7457.19</b>	<b>4509.00</b>	<b>7457.19</b>	<b>4509.00</b>	<b>7457.19</b>
<b>12. Other Equity</b>						2539.55
<b>13. Earnings per equity share (not annualised for quarter/nine months ended)</b>						
(1). Basic	0.02	0.01	0.36	0.04	0.02	0.09
(2). Diluted	0.02	0.01	0.36	0.04	0.02	0.09

Notes:

- The statement of unaudited financial results for the Quarter and Nine Months Ended December 31, 2023 has been reviewed by the audit committee and approved by the board of directors at their respective meeting held on 09-02-2024.
- The statutory auditors of Parvati Sweetners and Power Limited ('the Company') have carried out limited review of the books of accounts for the period in terms of regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) regulation, 2015
- 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.
- There has been significant decline in sales on comparison of nine months period ended because of reduction in trading activity of the Company.

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

**PARVATI SWEETNERS AND POWER LIMITED**  
POONAM CHOUKSEY  
Managing Director  
DIN: 02110270

Authorised Signatory/D

Place: Bhopal  
Date : 09-02-2024





**BANCERS & Co. LLP**  
Chartered Accountants

**Independent Auditor's Review Report on Unaudited Standalone Quarterly and Nine Months Period Ended Financial Results of Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

To the Board of Directors of Parvati Sweetners & Power Ltd.

1. We have reviewed the accompanying statement of unaudited standalone financial results ("the Statement") of Parvati Sweetners & Power Ltd. ("the Company") for the quarter and nine months period ended **December 31, 2023** being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").
2. The Statement which is the responsibility of the Company's Management and 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, and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the 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 Act, and consequently, does not enable us to obtain assurance that we could become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For BANCERS & Co. LLP  
Chartered Accountants (FRN: 0C400331)

CA. Nayan Jain  
Partner  
M.No. 176718



UDIN: 24176718BKFCKE9595

Place: Bhopal  
Date: 09/02/2024