



CIN: L15421MP2011PLC027287  
GSTIN: 23AAGCP3350D1ZW

## Parvati Sweetners And Power Limited

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

PSPL/SE/PC/2024-25

14<sup>th</sup> February, 2025

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: Integrated Filing (Financials) for the Quarter and Nine months ended December 31st, 2024.**

Dear Sir/Ma'am,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31st, 2024, read with BSE Circular No. 20250102-4 dated January 2nd, 2025, we are submitting herewith the Integrated Filing (Financials) for the Quarter and Nine months ended December 31, 2024.

- A. Unaudited Financial Results for the quarter/nine months ended 31st December, 2024 and Limited Review Report by the Auditors on Unaudited Financial Results for the quarter ended 31st December, 2024: *Enclosed***
- B. Statement on deviation or variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions placement ETC.: *Not Applicable***
- C. Disclosing outstanding default on Loans and Debt securities: *Not Applicable***

**You are requested to please take on record the above said Integrated Filing (Financials) for your reference and record.**

Thanking you.

Yours faithfully

For, Parvati Sweetners And Power Limited

**POONAM CHOUKSEY**  
**MANAGING DIRECTOR** *Authorized Signatory*  
DIN NO.: 02110270  
Encl. – a/a





**BANCERS & Co. LLP**  
Chartered Accountants

**Independent Auditor's Review Report on Quarterly and Year to date ended Unaudited 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 and Power Limited**

1. We have reviewed the accompanying statement of unaudited financial results ("the Statement") of **Parvati Sweetners and Power Limited** ("the Company") for the quarter and nine months period ended December 31, 2024 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 Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, ('Ind AS 34') "Interim Financial Reporting", prescribed under section 133 of the Companies Act, 2013 as amended, read relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement is approved by the Company's Board of Directors. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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 Standards on Auditing specified under section 143(10) of the Act, 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 circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.
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

Firm registration number: C400331

**CA Nayan Jain**

Partner

Membership Number: 176718

UDIN: 25176718BMUJQZ1503

Place: Bhopal

Date: February 14, 2025





**Parvati Sweetners and Power Limited**

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

CIN : L15421MP2011PLC027287

**Statement of Unaudited Financial Results for the quarter and nine months ended as on 31st December, 2024**

(Rs. in Lakhs)

Particulars	Quarter Ended			Nine Month Ended		Year Ended
	3 Months ended	Preceding 3 Months ended	Corresponding 3 Months ended	Year to date figures for Nine months ended	Year to date figures for Nine months ended	Current Year ended
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31-03-2024
	Unaudited	Unaudited	Un Audited	Un Audited	Un Audited	Audited
<b>1. Revenue from operations</b>	<b>387.30</b>	<b>915.07</b>	<b>981.71</b>	<b>4216.02</b>	<b>4395.82</b>	<b>8057.90</b>
<b>2. Other income</b>	<b>5.66</b>	<b>5.56</b>	<b>0.11</b>	<b>11.43</b>	<b>1.03</b>	<b>9.53</b>
<b>3. Total Revenue (1 + 2)</b>	<b>392.96</b>	<b>920.63</b>	<b>981.82</b>	<b>4227.45</b>	<b>4396.85</b>	<b>8067.43</b>
<b>4. Expenses</b>						
Cost of consumables	893.46	148.63	1244.50	1171.94	1424.47	4646.05
Purchase Stock in Trade	0.00	0.30	235.31	94.00	428.94	2237.96
Changes in inventories of finished goods and work-in-progress	-742.56	495.83	-860.53	2159.59	1599.85	-612.49
Employee benefits expense	54.48	30.55	26.91	120.72	81.63	314.35
Finance costs	58.80	68.06	63.78	213.21	238.25	345.31
Depreciation and amortisation expense	113.38	110.74	111.89	339.08	339.03	460.66
Other expenses	159.22	75.66	137.69	288.23	242.94	375.93
<b>Total Expenses</b>	<b>536.78</b>	<b>929.77</b>	<b>959.55</b>	<b>4386.77</b>	<b>4355.11</b>	<b>7767.77</b>
<b>5. Profit before exceptional item and tax (3 - 4)</b>	<b>-143.82</b>	<b>-9.14</b>	<b>22.27</b>	<b>-159.32</b>	<b>41.74</b>	<b>299.66</b>
6. Exceptional Item	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Profit before tax (6-5)</b>	<b>-143.82</b>	<b>-9.14</b>	<b>22.27</b>	<b>-159.32</b>	<b>41.74</b>	<b>299.66</b>
<b>8. Tax Expense</b>						
(1) Current Tax	0.00	0.00	0.00	0.00	0.00	0.00
(2) Deferred Tax	-9.69	-14.64	-7.60	-33.36	-23.79	157.02
<b>9. Profit for the period (7-8)</b>	<b>-134.13</b>	<b>5.50</b>	<b>29.87</b>	<b>-125.96</b>	<b>65.53</b>	<b>142.64</b>
<b>10. Other comprehensive income</b>						
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	0.00
<b>Total comprehensive income</b>	<b>-134.13</b>	<b>5.50</b>	<b>29.87</b>	<b>-125.96</b>	<b>65.53</b>	<b>142.64</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>7457.19</b>	<b>7457.19</b>	<b>7457.19</b>	<b>7457.19</b>
<b>12. Other Equity</b>						
<b>13. Earnings per equity share (not annualised for quarter)</b>						
(1). Basic	-0.09	0.00	0.02	-0.08	0.04	0.10
(2). Diluted	-0.09	0.00	0.02	-0.08	0.04	0.10

**Notes:**

- The statement of unaudited financial results for the quarter and Nine months ended 31st December, 2024 has been reviewed by the audit committee and approved by the board of directors at their respective meeting held on 14 th February 2025.
- 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
- The Company has received capital subsidy amounting to INR 162 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.
- During the period ended December 2024, the Company increased seed production as part of its business strategy. The benefits from this increased production are expected to materialize over the next two years. Accordingly, the Company has deferred an expense of INR 290.29 lakhs incurred for procurement of saplings. This deferred expense will be amortized over two years in alignment with the anticipated benefits from the saplings.
- 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.

of Parvati Sweetners and Power Ltd.

For & on behalf of the Board of Directors

Parvati Sweetners and Power Limited

  
Director/Authorised Signatory

POONAM CHOUKSEY  
Managing Director  
DIN: 02110270

Place: Bhopal  
Date : 14-02-2025

