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Parvati Sweetners And Power Limited

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

PSPL/SE/PC/2025-26

12th February, 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

Sub: Regulation 33 of SEBI (LODR) Regulations, 2015- Submission of Unaudited Standalone Financial Results along with Limited Review Report for the Quarter and Nine months ended 31st December, 2025.

Dear Sir/Madam,

This is in continuation of our letter no. PSPL/SE/PC/2025-26, dated 06th February, 2026 regarding intimation of Board Meeting for consideration and approval of Standalone Unaudited Financial Results & Limited Review Report thereon, for the Quarter and Nine months ended on 31st December, 2025.

Pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015, we are enclosing the following;

1. Unaudited standalone Financial Results of the company for quarter and Nine months ended 31st December 2025.
2. Limited Review Report by the statutory Auditor on the Unaudited standalone Financial Results for quarter and Nine months ended 31st December 2025.

Which was considered and approved by the Board at their 04/2025-26 meeting held on Thursday, 12th February, 2026. The meeting of the board of directors commenced at 03.30 P.M. and concluded at 07:30 P.M.

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

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

You are requested to please take on record the aforesaid Standalone Unaudited Financial Results & Limited Review 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 Review Report on Standalone Unaudited Quarterly 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 standalone unaudited financial results ('the Statement') of **Parvati Sweetners & Power Ltd.** ('the Company') for the quarter **ended 31st December 2025**, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('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 ('the Act'), 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 Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed or that it contains any material misstatement.

For **BANCERS AND Co. LLP**
Chartered Accountants
FRN: C400331

Abhilash Kumar Rai



CA. Abhilash Kumar Rai
Partner
M.No.434629

UDIN: 26434629CKASMY8738

Date: 12/02/2026
Place: Bhopal

| 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 |
| | 31.12.2025 Unaudited | 30.09.2025 Unaudited | 31.12.2024 Unaudited | 31.12.2025 Un Audited | 31.12.2024 Un Audited | 31-03-2025 Audited |
| 1. Revenue from operations | 6.07 | 15.84 | 387.30 | 292.47 | 4216.02 | 5356.95 |
| 2. Other income | 7.76 | 7.85 | 5.66 | 23.66 | 11.43 | 17.42 |
| 3. Total Revenue (1 + 2) | 13.83 | 23.69 | 392.96 | 316.12626 | 4227.45 | 5374.37 |
| 4. Expenses | | | | | | |
| Cost of consumables | 486.09 | 57.54 | 893.46 | 814.24 | 1171.94 | 1373.07 |
| Purchase Stock in Trade | 0.00 | 0.00 | 0.00 | 0.00 | 94.00 | 94.00 |
| Changes in inventories of finished goods and work-in-progress | -362.14 | 23.41 | -742.56 | -194.69 | 2159.59 | 2501.61 |
| Employee benefits expense | 80.04 | 57.18 | 54.48 | 176.96 | 120.72 | 282.91 |
| Finance costs | 52.26 | 60.32 | 58.80 | 168.47 | 213.21 | 290.70 |
| Depreciation and amortisation expense | 101.26 | 108.84 | 113.38 | 318.69 | 339.08 | 432.24 |
| Other expenses | 53.76 | 59.94 | 159.22 | 149.35 | 288.23 | 395.50 |
| Total Expenses | 411.27 | 367.23 | 536.78 | 1433.02 | 4386.77 | 5370.03 |
| 5. Profit before exceptional item and tax (3 - 4) | -397.44 | -343.54 | -143.82 | -1116.89 | -159.32 | 4.34 |
| 6. Exceptional Item | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7. Profit before tax (6-5) | -397.44 | -343.54 | -143.82 | -1116.89 | -159.32 | 4.34 |
| 8. Tax Expense | | | | | | |
| (1) Current Tax | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (2) Deferred Tax | -24.16 | -10.35 | -9.69 | -60.16 | -33.36 | -54.14 |
| 9. Profit for the period (7-8) | -373.28 | -333.19 | -134.13 | -1056.73 | -125.96 | 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 | 0.00 |
| Total comprehensive income | -373.28 | -333.19 | -134.13 | -1056.73 | -125.96 | 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 | 7457.19 |
| 12. Other Equity | - | - | - | - | - | 2728.54 |
| 13. Earnings per equity share (not annualised for quarter) | | | | | | |
| (1). Basic | -0.25 | -0.22 | -0.09 | -0.71 | -0.08 | 0.04 |
| (2). Diluted | -0.25 | -0.22 | -0.09 | -0.71 | -0.08 | 0.04 |

Notes:

- The statement of unaudited financial results for the quarter and nine months ended 31st December, 2025 has been reviewed by the audit committee and approved by the board of directors at their respective meeting held on 12th February 2026.
- During the period ended March 2025, 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.
- During the current period of nine months ended 31st December 2025, indirect expenses have increased substantially despite a decline in turnover. This rise is primarily attributable to the comprehensive business process re-engineering initiatives undertaken during the period, aimed at achieving greater operational synergies and improved efficiency in the future.
- 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.

For Parvati Sweetners and Power Ltd.

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

Director/Authorised Signatory

POSNAM CHOUKSEY
Managing Director
DIN: 02110270

Place: Bhopal

Date : 12-02-2026

