



Parin Furniture Limited

Corporate Office & Factory Address

Plot # 1-3, Survey # 33, NH - 27, Village - Biliyala,
Taluka - Gondal, Dist. Rajkot, Gujarat (INDIA) 360 311.

CIN : L36101GJ2006PLC049074

November 1, 2021

To,
**The Listing Compliance Department,
National Stock Exchange of India Limited,**
Exchange Plaza, Bandra Kurla Complex,
Bandra [East], Mumbai - 400 051,
Maharashtra, India

Symbol: PARIN

Subject: Outcome of the Board Meeting held on 1st November, 2021 and submission of Reviewed Un-Audited Standalone and Consolidated Financial Results along with Limited Review Report thereon for the Half year ended on 30th September, 2021.

Reference: Regulation 30 and 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

Respected Sir/Madam,

With Reference to the captioned subject, we wish to inform you that the Meeting of the Board of Directors of the Company held today i.e. **day, 1st November, 2021 at 2:00 P.M.** and concluded at **6:00 P.M.** at the Corporate office of the Company situated at Plot No.1-3, Survey 33, National Highway 8B, Village Billayala, Taluka-Gondal, Dist. Rajkot 360311 Gujarat India and the following matters, inter alia, have been considered, approved and taken on record by the Board of Directors:

1. Reviewed Un-Audited Standalone and Consolidated Financial Results along with Limited Review Report thereon for the half year ended on 30th September, 2021.

The Intimation of outcome of this Board Meeting is given pursuant to Regulation 30 of SEBI (LODR) Regulation, 2015.

We also enclosed herewith following in compliance with regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015:

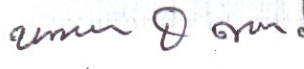
1. Reviewed Un-Audited Standalone and Consolidated Financial Results of the Company for the half year ended 30th September, 2021 along with Limited Review Report thereon together with Statement of Assets & Liabilities and Cash flow statement.

The above information is also available on the website of the Company at www.parinfurniture.com.

Pls take the same on your record.

Yours Faithfully,

For **PARIN FURNITURE LIMITED**


Umesh D. Nandani
Managing Director
DIN: 00039757



**Corporate Office & Factory Address**

Plot # 1-3, Survey # 33, NH - 27, Village - Biliyala,
Taluka - Gondal, Dist. Rajkot, Gujarat (INDIA) 360 311.
CIN : L36101GJ2006PLC049074

November 1, 2021

Parin Furniture Limited

To,
**The Listing Compliance Department,
National Stock Exchange of India Limited,**
Exchange Plaza, Bandra Kurla Complex,
Bandra [East], Mumbai – 400 051,
Maharashtra, India

Symbol: PARIN

Subject: Submission of Reviewed Un-Audited Standalone and Consolidated Financial Results along with Limited Review Report thereon for the half year ended 30th September, 2021.

Respected Sir/Madam,

With reference to the above captioned subject, in compliance with regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, we enclosed herewith following:

1. Reviewed Un-Audited Standalone and Consolidated Financial Results for the half year ended 30th September, 2021 along with Limited Review Report thereon together with Statement of Assets and Liabilities and Cash flow statement which have been approved at Board meeting held today i.e. 1st November, 2021

Pls take the same on your record.

Thanking you

Yours faithfully

For **PARIN FURNITURE LIMITED**

Umesh D. Nandani
Managing Director
DIN: 00039757



98040 10506 / 07 / 08



info@parinfurniture.com



www.parinfurniture.com



Parin Furniture Limited

Corporate Office & Factory Address

Plot # 1-3, Survey # 33, NH - 27, Village - Biliyala,
Taluka - Gondal, Dist. Rajkot, Gujarat. (INDIA) 360 311.
CIN : L36101GJ2006PLC049074

To,
**The Board of Directors,
Parin Furniture Limited.**

CERTIFICATE OF CORRECTNESS OF FINANCIAL RESULTS

Pursuant to regulation 33(2)(a) of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, we hereby certify that the Financial Results of the Company for the half year ended 30th September, 2021, as placed before the meeting, do not contain any false or misleading statements or figures and do not omit any material facts which may make the statements or figures contain therein misleading.

PARIN FURNITURE LIMITED

Umesh D. Nandani
Managing Director
DIN: 00039757



PARIN FURNITURE LIMITED

Alpa Jogi
Chief Finance Officer

Date: 1.11.2021
Place: Rajkot



98040 10506 / 07 / 08



info@parinfurniture.com



www.parinfurniture.com



Everest Complex, 7th Floor, Office No. 709, Limda Chowk, Subhash Road, Rajkot - 360 001.
Ph. (O) 0281 - 2220123, 2223153, (R) 0281 - 2573757 E-mail : bhansali_ca@hotmail.com

LIMITED REVIEW REPORT

on Interim Un-Audited Standalone Financial Results for the half year ended on 30th September, 2021

To Board of Directors
M/S. PARIN FURNITURE LTD.
Rajkot

We have reviewed the accompanying statement of unaudited financial results of **M/s Parin Furniture limited** for the half year ended on **30th September, 2021**. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

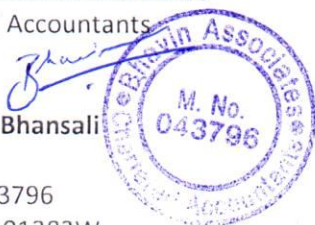
We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion is not modified in respect of this matter.

For, M/s. Bhavin Associates
Chartered Accountants

Bhavin P. Bhansali
Partner
M. No. 043796
Firm No. 101383W
UDIN: 21043796AAAAEZ8141



Place: Rajkot
Date :01-11-2021

PARIN FURNITURE LIMITED

CIN : L36101GJ2006PLC049074

Regd. Office : PLOT NO. 6, REVENUE SURVEY NO. 149, NATIONAL HIGHWAY AT. VAVDI, GONDAL ROAD RAJKOT GJ 360004

Phone : +91 2817123000 E-mail : info@parinfurniture.com Website : www.parinfurniture.com

REVIEWED AUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2021

(Rs. in Lacs)

Particulars	Standalone			
	Half Year Ended			Year Ended
	30.09.2021	31.03.2021	30.09.2020	31.03.2021
	Unaudited	Audited	Unaudited	Audited
1 Revenue from Operation :				
a) Net sales / Income from Operation (Net of GST)	2233.65	4156.25	4121.31	8277.56
b) Other Income	103.93	51.19	1.32	52.21
Total Income from Operations (net)	2337.58	4207.44	4122.63	8329.77
2 Expenses :				
a) Cost of Materials Consumed	715.11	482.20	0.00	482.20
b) Purchase of traded goods	695.88	2346.82	2795.66	5142.48
c) Change in inventories of finished goods, Work-in-progress & Stock-in-trade	(166.08)	(287.51)	321.03	33.52
d) Employees benefit expenses	299.57	284.06	221.60	505.66
e) Finance Cost	128.08	160.58	123.04	283.62
f) Depreciation and amortisation Exp.	76.14	72.25	33.97	106.22
g) Other Expenses	556.30	859.12	451.05	1309.87
Total Expenses	2304.99	3917.52	3946.35	7863.57
3 Profit/(Loss) before exceptional and extraordinary items and tax	32.59	289.92	176.28	466.19
4 Exceptional Items	0.00	0.00	0.00	0.00
5 Profit / (Loss) before extraordinary items and tax	32.59	289.92	176.28	466.19
6 Extraordinary items	0.00	0.00	0.00	0.00
Profit / (Loss) before tax	32.59	289.92	176.28	466.19
7 Tax Expenses				
Current Tax - Pertaining to Current Year	16.39	101.77	37.80	139.58
Current Tax - Pertaining to Prior Year	0.00	19.61	0.00	19.61
Deferred Tax	(8.40)	30.15	(13.80)	16.34
Total Tax Expenses	7.99	151.53	24.00	175.53
Net Profit / (Loss) for the period	24.60	138.39	152.28	290.66
8 Details of Equity Share Capital				
Paid-up equity share capital (Face Value of Rs.10 each)	1111.80	1111.80	1111.80	1111.80
9 Reserves excluding Revaluation Reserves	3165.07	3141.07	3002.68	3141.07
10 Earnings Per Share (EPS) not annulized				
a) Basic	0.22	1.24	1.37	2.61
b) Diluted	0.22	1.24	1.37	2.61

Notes :

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 01.11.2021
- The above Financial Results are also available on our website www.parinfurniture.com and stock exchange website www.nseindia.com
- Previous periods / years' figures have been re-grouped / re-classified, where necessary to make it comparable with the current period.
- The status of investor complaints received by the Company is as follows:
 Pending at the start of the half year (As on April 1, 2021) : NIL
 Received during the half year from April 1, 2021 to September 30, 2021 : NIL
 Disposed during the half year from April 1, 2021 to September 30, 2021 : NIL
 Pending as on September 30, 2021 : NIL
- In accordance with Accounting Standard-17 – "Segment Reporting" issued by the Institute of Chartered Accountants of India, the Company has identified its business segment as primary reportable segment. The major and material activities of the company are restricted to only one geographical segment i.e. India, hence the secondary segment disclosures are also not applicable

For, PARIN FURNITURE LIMITED

Umesh Nandani
Managing Director.
DIN - 00039757

Place : Rajkot
Date : 01/11/2021



PARIN FURNITURE LIMITED
Statement of Assets and Liabilities (Standalone)

Particulars	As at 30.09.2021 Unaudited	As at 31.03.2021 Audited
[A] EQUITY AND LIABILITIES		
1 Shareholders' funds		
(a) Share capital	1111.80	1111.80
(b) Reserves and surplus	3165.67	3141.07
Sub-total - Shareholders' funds	4277.47	4252.87
2. Share application money pending allotment		
3. Minority interest	-	-
4. Non-current liabilities		
(a) Long-term borrowings	915.76	850.15
(b) Deferred tax liabilities (net)	-	-
(c) Long-term provisions	30.36	30.36
(d) Other long-term liabilities	0.36	0.27
Sub-total - Non-current liabilities	946.48	880.78
5. Current liabilities		
(a) Short-term borrowings	2071.53	1785.43
(b) Trade payables		
(A) Total Outstanding Dues of Micro Enterprises & Small Enterprises	10.81	16.42
(B) Total Outstanding Dues of Creditors other than Micro Enterprises & Small Enterprises	748.32	949.04
(c) Other current liabilities	228.29	197.51
(d) Short-term provisions	44.83	154.10
Sub-total - Current liabilities	3103.78	3102.51
TOTAL - EQUITY AND LIABILITIES	8327.73	8236.17
[B] ASSETS		
1. Non-current assets		
(a) Property, Plant and Equipment:		
Tangible Assets	655.50	643.99
Intangible Assets	5.00	5.00
Tangible Assets Capital Work in Progress	-	-
Intangible Assets under development or work in progress	-	-
Sub-total - Fixed Assets	660.50	648.99
(b) Non-current investments	405.58	405.58
(c) Deferred tax assets (net)	8.91	0.51
(d) Long-term loans and advances	299.78	383.53
(e) Other non-current assets	94.14	108.82
Sub-total - Non-current assets	808.41	898.44
2 Current assets		
(a) Current investments		
(b) Inventories	2957.84	2830.46
(c) Trade receivables	3459.25	3245.73
(d) Cash and cash equivalents	202.51	314.79
(e) Short-term loans and advances	239.22	297.76
(f) Other current assets	-	-
Sub-total - Current assets	6858.82	6688.74
Total -Assets	8327.73	8236.17



Ames D. Dandia

Notes

- 1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 01.11.2021
- 2 The above Financial Results are also available on our website www.parinfurniture.com and stock exchange website www.nseindia.com
- 3 Previous periods / years' figures have been re-grouped / re-classified, where necessary to make it comparable with the current period.
- 4 The status of investor complaints received by the Company is as follows:

Pending at the start of the half year (As on April 1, 2021)	: NIL
Received during the half year from April 1, 2021 to September 30, 2021	: NIL
Disposed during the half year from April 1, 2021 to September 30, 2021	: NIL
Pending as on September 30, 2021	: NIL
- 5 In accordance with Accounting Standard-17 – "Segment Reporting" issued by the Institute of Chartered Accountants of India, the Company has identified its business segment as primary reportable segment. The major and material activities of the company are restricted to only one geographical segment i.e. India, hence the secondary segment disclosures are also not applicable

Umendra D. Sonder

For, Parin Furniture Limited

Managing Director

DIN - 00039757

Place : Rajkot

Date : 01/11/2021



PARIN FURNITURE LIMITED

Cashflow Statement for the Year ended on 30th September, 2021 (Standalone)

Particulars	30.09.2021 (Unaudited)	31.03.2021 (Audited)
A. Cash Flow from operating activity		
Profit before tax	32.59	466.19
Add: Non Cash and Non Operating items	0.00	0.00
Depreciation Expenses	76.14	106.22
Interest received	128.08	(22.83)
Finance Cost	(4.11)	283.62
Operating profit before working capital changes	232.70	833.21
Adjustment for:		
(Increase)/ Decrease in Sundry Debtors	(213.52)	(225.13)
(Increase)/ Decrease in Inventories	(127.39)	(282.44)
(Increase)/ Decrease in Short Term Loans & Advances & Other assets	9.13	(21.25)
(Increase)/ Decrease in Other Current Assets	14.67	19.54
(Increase)/ Decrease in Other Non Current Assets	-	-
(Increase)/ Decrease in Long Term Loans and Advances	112.10	(123.45)
(Increase)/ Decrease in Deposit with Customers	(28.36)	(57.65)
(Increase)/ Decrease in Trade Payables	(206.33)	233.23
(Increase)/ Decrease in Current Liabilities	30.78	70.50
(Increase)/ Decrease in Short Term Provision	(5.92)	4.68
(Increase)/ Decrease in Long Term Provision	-	(6.07)
(Increase)/ Decrease in Other Non Current Liabilities	0.09	0.27
Cash Generated from Operation	(182.03)	445.43
Taxes Paid	(70.33)	(156.83)
Net Cash Flow from Operating Activity	(252.37)	288.59
B. Cash Flow from Investing Activity		
(Increase)/ Decrease in Property, Plant & Equipments (Net)	(87.65)	(593.53)
(Increase)/ Decrease in Other Non Current Assets	0.00	0.00
Interest Received	4.11	22.83
Net Cash Flow from Investing Activity	(83.54)	(570.70)
C. Cash Flow from Financing Activity		
(Increase)/ Decrease in Long Term Borrowings	65.61	132.64
(Increase)/ Decrease in Short Term Borrowings	286.10	399.84
Finance Cost	(128.08)	(283.62)
Net Cash Flow from Financing Activities	223.63	248.86
Net Increase/ (Decrease) in Cash and Cash Equivalents	(112.28)	(33.24)
Opening Balance of Cash and Cash Equivalents	314.79	348.03
Closing Balance of Cash and Cash Equivalents	202.51	314.79
Components of Cash and Cash Equivalents	30.09.2021	31.03.2021
Cash on Hand & Equivalents		
Cash on Hands	32.26	31.72
In Earmarked/Deposit Accounts	169.06	277.86
Balances with Scheduled Banks		
In Current Accounts	1.19	5.21
	202.51	314.79

Note: The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Accounting Standard -3 on Cash Flow Statement " issued by ICAI.

For, PARIN FURNITURE LIMITED

Umesh Nandani
Managing Director.
DIN - 00039757

Place : Rajkot
Date : 01/11/2021





Everest Complex, 7th Floor, Office No. 709, Limda Chowk, Subhash Road, Rajkot - 360 001.
Ph. (O) 0281 - 2220123, 2223153, (R) 0281 - 2573757 E-mail : bhansali_ca@hotmail.com

LIMITED REVIEW REPORT

on Interim Un-Audited Consolidated Financial Results for the half year ended on 30th September, 2021

To Board of Directors
M/S. PARIN FURNITURE LTD.
Rajkot

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Parin Furniture Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit/(loss) after tax for the half year ended 30th September, 2021, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures for the corresponding half year ended 30/09/2021, as reported in these financial results have been approved by the Parent's Board of Directors, and have been subjected to review.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. 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 Standards on Auditing 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 SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.



4. The Statement includes the results of its Subsidiary Company: **Pearl furniture Private limited.**
5. Based on our review conducted and procedures performed as stated in paragraph 3 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 Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms 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.
6. Our conclusion is not modified in respect of this matter.
7. We have reviewed the unaudited financial statements / financial information / financial results of the Subsidiary company included in the consolidated unaudited financial results, whose interim financial statements / financial information / financial results reflect total assets of Rs. 25,96,64,027 as on 30th September, 2021 and total revenue of Rs. 5,30,29,210 for the half year ended 30th September, 2021. The consolidated financial results also include holding company's share in the profit of subsidiary company Rs.1,55,845 for the half year ended 30th September, 2021. These financial statements / financial information / financial results have been certified by the company's management and furnished to us, and our opinion, in so far as it relates to the amount included in respect of subsidiary company, are based on these certified statements.

For, M/s. Bhavin Associates

Chartered Accountants


Bhavin P. Bhansali

Partner

M. No. 043796

Firm No. 101383W

UDIN: 21043796AAAAFA1959



Place: Rajkot

Date : 01/11/2021

PARIN FURNITURE LIMITED

CIN : L36101GJ2006PLC049074

Regd. Office : PLOT NO. 6, REVENUE SURVEY NO. 149, NATIONAL HIGHWAY AT. VAVDI, GONDAL ROAD RAJKOT GJ 360004

Phone : +91 2817123000 E-mail : info@parinfurniture.com Website : www.parinfurniture.com

REVIEWED CONSOLIDATED FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2021

(Rs. in Lacs)

Particulars	Consolidated			
	Half Year Ended	Half Year Ended	Half Year Ended	Year Ended
	30.09.2021	31.03.2021	30.09.2020	31.03.2021
	Unaudited	Audited	Unaudited	Audited
1 Revenue from Operation :				
a) Net sales / Income from Operation (Net of GST)	2276.91	4209.89	4180.76	8390.65
b) Other Income	163.84	53.51	1.55	55.06
Total Income from Operations (net)	2440.75	4263.40	4182.31	8445.71
2 Expenses :				
a) Cost of Materials & Stores Consumed	1044.54	2127.52	1332.19	3459.71
b) Purchase of traded goods	208.85	317.19	465.15	782.33
c) Change in inventories of finished goods, Work-in-progress & Stock-in-trade	-161.53	-319.67	812.94	493.27
d) Employees benefit expenses	412.21	479.20	445.67	924.87
e) Finance Cost	165.43	212.60	168.74	381.35
f) Depreciation and amortisation Exp.	97.71	97.05	58.60	155.65
g) Other Expenses	641.44	966.12	571.27	1537.40
Total Expenses	2408.66	3880.02	3854.56	7734.58
3 Profit/(Loss) before exceptional and extraordinary items and tax	32.09	383.38	327.75	711.13
4 Exceptional Items	0.00	0.00	0.00	0.00
5 Profit / (Loss) before extraordinary items and tax	32.09	383.38	327.75	711.13
6 Extraordinary items	0.00	0.00	0.00	0.00
Profit / (Loss) before tax	32.09	383.38	327.75	711.13
7 Tax Expenses				
Current Tax - Pertaining to Current Year	16.39	118.89	83.06	201.95
Current Tax - Pertaining to Prior Year	0.00	25.48		25.48
Deferred Tax	-10.48	33.76	-15.32	18.44
Total Tax Expenses	5.91	178.13	67.74	245.87
Net Profit / (Loss) for the period	26.18	205.26	260.01	465.26
8 Profit / (Loss) of Minority Interest	0.02	1.03	1.67	2.70
Net Profit / (Loss) for the Period	26.16	204.23	258.34	462.56
9 Details of Equity Share Capital				
Paid-up equity share capital (Face Value of Rs.10 each)	1111.80	1111.80	1111.80	1111.80
10 Reserves excluding Revaluation Reserves	3748.80	204.22	3518.43	3722.65
11 Earnings Per Share (EPS) not annulized				
a) Basic	0.24	1.84	2.32	4.16
b) Diluted	0.24	1.84	2.32	4.16

Notes :

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 01.11.2021
- The above Financial Results are also available on our website www.parinfurniture.com and stock exchange website www.nseindia.com
- Previous periods / years' figures have been re-grouped / re-classified, where necessary to make it comparable with the current period.
- The status of investor complaints received by the Company is as follows:
 Pending at the start of the half year (As on April 1, 2021) : 0
 Received during the half year from April 1, 2021 to September 30, 2021 : 0
 Disposed during the half year from April 1, 2021 to September 30, 2021 : 0
 Pending as on September 30, 2021 : 0
- In accordance with Accounting Standard-17 – "Segment Reporting" issued by the Institute of Chartered Accountants of India, the Company has identified its business segment as primary reportable segment. The major and material activities of the company are restricted to only one geographical segment i.e. India, hence the secondary segment disclosures are also not applicable.

For PARIN FURNITURE LIMITED

Umesh Nandani
Managing Director.
DIN - 00039757



Place : Rajkot
Date : 01-11-2021

PARIN FURNITURE LIMITED

Statement of Assets and Liabilities (Consolidated)

(Rs. in Lacs)

Particulars	As at 30.09.2021 Unaudited	As at 31.03.2021 Audited
[A] EQUITY AND LIABILITIES		
1 Shareholders' funds		
(a) Share capital	1111.80	1111.80
(b) Reserves and surplus	3748.80	3722.65
Sub-total - Shareholders' funds	4860.60	4834.45
2. Share application money pending allotment		-
3. Minority interest	15.57	15.54
4. Non-current liabilities		
(a) Long-term borrowings	1320.95	1317.08
(b) Deferred tax liabilities (net)	55.08	65.56
(c) Long-term provisions	40.70	40.70
(d) Other long-term liabilities	0.36	0.27
Sub-total - Non-current liabilities	1417.09	1423.61
5. Current liabilities		
(a) Short-term borrowings	2620.18	2328.69
(b) Trade payables	0.00	0.00
(A) Total Outstanding Dues of Micro Enterprises & Small Enterprises	10.81	29.68
(B) Total Outstanding Dues of Creditors other than Micro Enterprises & Small Enterprises	1115.02	1194.26
(c) Other current liabilities	346.24	356.01
(d) Short-term provisions	111.78	221.39
Sub-total - Current liabilities	4204.03	4130.02
TOTAL - EQUITY AND LIABILITIES	10497.30	10403.62
[B] ASSETS		
1. Non-current assets		
(a) Property, Plant and Equipment:		
Tangible Assets	1237.65	1245.71
Intangible Assets	5.54	5.91
Tangible Assets Capital Work in Progress		
Intangible Assets under development or work in progress		
Sub-total - Fixed Assets	1243.19	1251.62
(b) Non-current investments	-	-
(c) Deferred tax assets (net)	-	-
(d) Long-term loans and advances	314.28	399.50
(e) Other non-current assets	94.14	108.82
Sub-total - Non-current assets	1651.61	1759.94
2 Current assets		
(a) Current investments	-	-
(b) Inventories	4820.57	4684.07
(c) Trade receivables	3525.07	3268.26
(d) Cash and cash equivalents	202.80	337.05
(e) Short-term loans and advances	289.97	330.37
(f) Other current assets	7.27	23.93
Sub-total - Current assets	8845.69	8643.69
Total -Assets	10497.30	10403.62

For PARIN FURNITURE LIMITED

Umesh Nandani

Umesh Nandani
Managing Director.
DIN - 00039757

Place : Rajkot
Date : 01-11-2021

PARIN FURNITURE LIMITED

Cashflow Statement for the Half Year ended on 30th September, 2021 (Consolidated)

(Rs. in Lacs)

Particulars	30.09.2021	31.03.2021
A. Cash Flow from operating activity		
Profit before tax	32.09	711.13
Add: Non Cash and Non Operating items	-	-
Depreciation Expenses	97.71	155.65
Interest received	(4.49)	(23.20)
Finance Cost	165.43	381.35
Operating profit before working capital changes	290.74	1,224.92
Adjustment for:		
(Increase)/ Decrease in Inventories	(136.50)	221.64
(Increase)/ Decrease in Trade Receivables	(256.81)	(201.62)
(Increase)/ Decrease in Loans and Advances	17.03	45.20
(Increase)/ Decrease in Other Current Assets	16.66	(16.93)
(Increase)/ Decrease in Other Non Current Assets	14.67	19.54
(Increase)/ Decrease in Long Term Loans and Advances	85.22	(189.85)
(Increase)/ Decrease in Deposit with Customers	-	-
(Increase)/ Decrease in Trade Payables	(98.11)	(899.50)
(Increase)/ Decrease in Current Liabilities	(9.77)	167.89
(Increase)/ Decrease in Short Term & Long Term Provision	(6.25)	103.36
(Increase)/ Decrease in Non Current Liabilities	0.09	0.27
Cash Generated from Operation	(83.02)	474.93
Taxes Paid	(96)	(261.32)
Net Cash Flow from Operating Activity	(179.40)	213.61
B. Cash Flow from Investing Activity		
(Increase)/ Decrease in Property, Plant & Equipments (Net)	-89.28	(536.50)
(Increase)/ Decrease in Other Non Current Assets	0.00	0.00
Interest Received	4.49	23.20
Net Cash Flow from Investing Activity	(84.79)	(513.31)
C. Cash Flow from Financing Activity		
Change in Minority Interest		
Share in profit of Subsidiary (Minority Interest)		
(Increase)/ Decrease in Long Term Borrowings	3.87	252.01
(Increase)/ Decrease in Short Term Borrowings	291.49	401.49
Finance Cost	-165.43	(381.35)
Net Cash Flow from Financing Activities	129.94	272.15
Net Increase/ (Decrease) in Cash and Cash Equivalents	-134.25	-27.54
Opening Balance of Cash and Cash Equivalents	337.05	364.59
Closing Balance of Cash and Cash Equivalents	202.80	337.05
Components of Cash and Cash Equivalents	30.09.2021	31.03.2021
Cash on Hand & Equivalents		
Cash on Hands	32.55	32.40
Balances with Scheduled Banks	0.00	
In Current Accounts	1.19	5.21
In Fixed deposits	169.06	299.44
	202.80	337.05

Note: The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Accounting Standard -3 on "Cash Flow Statement" issued by ICAI

For PARIN FURNITURE LIMITED



Umesh Nandani
Managing Director.
DIN - 00039757

Place : Rajkot
Date : 01/11/2021