



Registered Office & Factory Address
Plot No. 1,2 & 3, RS No.33, 8-B National
Highway, Village-Bilayala, Taluka-Gondal-
360311, District Rajkot, Gujarat, India
CIN : L36101GJ2006PLC049074

PARIN ENTERPRISES LIMITED
(Formerly known as 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

November 14, 2024

Symbol: PARIN

Subject: Outcome of the Board Meeting held on 14th November, 2024 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, 2024.

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. **Thursday, 14th November, 2024** at **5:30 P.M.** and concluded at **7:00 P.M.** at the Registered office of the Company situated at Plot No.1-3, RS No. 33, 8-B National Highway, Village Billayala, Taluka-Gondal 360311, Dist. Rajkot, 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, 2024.

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, 2024 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.

For **PARIN ENTERPRISES LIMITED**
(Previously known as Parin Furniture Limited)

BINIKA
JALPESH
CHUDASAMA

Binika Chudasama
Company Secretary and Compliance Officer





Registered Office & Factory Address
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360311, District Rajkot, Gujarat, India
CIN : L36101GJ2006PLC049074

PARIN ENTERPRISES LIMITED
(Formerly known as 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

November 14, 2024

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, 2024.

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, 2024 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. 14th November, 2024

Pls take the same on your record.

Thanking you

For **PARIN ENTERPRISES LIMITED**
(Previously known as Parin Furniture Limited)


Umesh Nandani
Chairman and Managing Director
DIN: 00039757





PARIN ENTERPRISES LIMITED
(Formerly known as Parin Furniture Limited)

Registered Office & Factory Address
Plot No. 1,2 & 3, RS No.33, 8-B National
Highway, Village-Bilayala, Taluka-Gondal-
360311, District Rajkot, Gujarat, India
CIN : L36101GJ2006PLC049074

To,
The Board of Directors,
Parin Enterprises 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 2024, 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 ENTERPRISES LIMITED



Umesh D. Nandani
Chairman and Managing Director
DIN: 00039757



PARIN ENTERPRISES LIMITED



Alpa Jogi
Chief Finance Officer

Date: 14.11.2024
Place: Rajkot

709, Everest Complex, Shubhash Road, Opp. Shastri Ground, Limda Chowk, Rajkot - 360 001.
Office +91 99047 37485 E-mail : bhansali_ca@hotmail.com www.bstgst.com

LIMITED REVIEW REPORT

on Interim Un-Audited Standalone Financial Results for the half year ended on 30th September, 2024

To Board of Directors

M/S. PARIN ENTERPRISES LIMITED

Rajkot

We have reviewed the accompanying statement of unaudited financial results of **M/s Parin Enterprises Limited** for the half year ended on **30th September, 2024**. 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: 24043796BKAKIN8923



Place: Rajkot

Date :14-11-2024

PARIN ENTERPRISES LIMITED

CIN : L36101GJ2006PLC049074

Regd. Office : Plot No. 1,2 & 3, RS No. 33, 8-B National Highway, Village-Bilayala, Taluka-Gondal, District-Rajkot, Gujarat - 360311
Phone : +91 2817123000 E-mail : info@parinfurniture.com Website : www.parinfurniture.com

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024

(Rs. in Lacs)

Particulars	Standalone			
	Half Year Ended			Year Ended
	30.09.2024	31.03.2024	30.09.2023	31.03.2024
	Unaudited	Audited	Unaudited	Audited
1 Revenue from Operation :				
a) Net sales / Income from Operation (Net of GST)	3595.64	3395.79	4529.91	7925.70
b) Other Income	81.26	3.53	7.80	11.33
Total Income from Opearations (net)	3676.90	3399.32	4537.71	7937.03
2 Expenses :		0.00		
a) Cost of Materials Consumed	1643.16	1346.00	1078.36	2424.36
b) Purchase of traded goods	1024.17	966.86	887.61	1854.47
c) Change in inventories of finished goods, Work-in-progress & Stock-in-trade	-200.75	-98.37	823.08	724.71
d) Employees benefit expenses	406.59	460.22	507.05	967.27
e) Finance Cost	171.97	166.42	181.97	348.39
f) Depreciation and amortisation Exp.	55.19	59.58	62.04	121.62
g) Other Expenses	505.48	418.89	813.71	1232.60
Total Expenses	3605.81	3319.61	4353.82	7673.43
3 Profit/(Loss) before exceptional and extraordinary items and tax	71.08	79.70	183.90	263.60
4 Exceptional Items	0.00	0.00	0.00	0.00
5 Profit / (Loss) before extraordinary items and tax	71.08	79.70	183.90	263.60
6 Extraordinary items	0.00	0.00	0.00	0.00
Profit / (Loss) before tax	71.08	79.70	183.90	263.60
7 Tax Expenses		0.00		
Current Tax - Pertaining to Current Year	3.00	18.95	50.74	69.69
Current Tax - Pertaining to Prior Year	4.51	7.77		7.77
Deferred Tax	0.91	(1.37)	(13.20)	-14.57
Total Tax Expenses	8.42	25.35	37.54	62.89
Net Profit / (Loss) for the period	62.66	54.35	146.36	200.71
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	3957.89	3694.53	3840.90	3694.53
10 Earnings Per Share (EPS) not annulized				
a) Basic	0.56	0.49	1.32	1.81
b) Diluted	0.56	0.49	1.32	1.81

Notes :

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14.11.2024
- 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, 2024) : NIL
Received during the half year from April 1, 2024 to September 30, 2024 : NIL
Disposed during the half year from April 1, 2024 to September 30, 2024 : NIL
Pending as on September 30, 2024 : 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 ENTERPRISES LIMITED

Umesh Nandani
Managing Director
DIN - 00039757

Place : Rajkot
Date : 14/11/2024



PARIN ENTERPRISES LIMITED

Statement of Assets and Liabilities (Standalone)

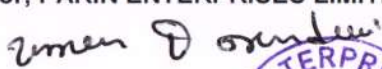
Particulars	As at 30.09.2024 Unaudited	As at 31.03.2024 Audited
[A] EQUITY AND LIABILITIES		
1 Shareholders' funds		
(a) Share capital	1111.80	1111.80
(b) Reserves and surplus	3957.89	3895.23
Sub-total - Shareholders' funds	5069.69	5007.03
2. Share application money pending allotment		
3. Minority interest	-	-
4. Non-current liabilities		
(a) Long-term borrowings	1521.31	766.89
(b) Deferred tax liabilities (net)		
(c) Long-term provisions	33.90	34.82
(d) Other long-term liabilities	6.83	8.00
Sub-total - Non-current liabilities	1562.04	809.72
5. Current liabilities		
(a) Short-term borrowings	2858.42	2853.25
(b) Trade payables		
(A) Total Outstanding Dues of Micro Enterprises & Small Enterprises	181.51	407.68
(B) Total Outstanding Dues of Creditors other than Micro Enterprises & Small Enterprises	1515.05	926.13
(c) Other current liabilities	154.78	185.12
(d) Short-term provisions	11.11	79.33
Sub-total - Current liabilities	4720.87	4451.52
TOTAL - EQUITY AND LIABILITIES	11352.60	10268.27
[B] ASSETS		
1. Non-current assets		
(a) Property, Plant and Equipment:		
Tangible Assets	1300.04	600.97
Intangible Assets	5.00	5.00
Tangible Assets Capital Work in Progress	-	-
Intangible Assets under development or work in progress	-	-
Sub-total - Fixed Assets	1305.04	605.97
(b) Non-current investments	405.58	405.58
(c) Deferred tax assets (net)	34.95	35.87
(d) Long-term loans and advances	0.00	0.00
(e) Other non-current assets	208.07	184.66
Sub-total - Non-current assets	648.61	626.11
2 Current assets		
(a) Current investments	0.00	0.00
(b) Inventories	4729.11	4339.58
(c) Trade receivables	4014.33	4094.53
(d) Cash and cash equivalents	149.63	137.59
(e) Short-term loans and advances	463.95	422.56
(f) Other current assets	41.93	41.93
Sub-total - Current assets	9398.96	9036.19
Total -Assets	11352.60	10268.27




Notes

- 1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14.11.2024
- 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, 2024) : NIL
Received during the half year from April 1, 2024 to September 30, 2024 : NIL
Disposed during the half year from April 1, 2024 to September 30, 2024 : NIL
Pending as on September 30, 2024 : 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

For, PARIN ENTERPRISES LIMITED


Umesh Nandani
Managing Director
DIN - 00039757



Place : Rajkot
Date : 14/11/2024

PARIN ENTERPRISES LIMITED

Cashflow Statement for the half Year ended on 30th September, 2024 (Standalone)

Particulars	30.09.2024 (Unaudited)	31.03.2024 (Audited)
A. Cash Flow from operating activity		
Profit before tax	71.08	263.60
Add: Non Cash and Non Operating items		
Depreciation Expenses	55.19	121.62
Interest received	-5.74	-9.73
Finance Cost	171.97	348.39
Operating profit before working capital changes	292.51	723.89
Adjustment for:		
(Increase)/ Decrease in Sundry Debtors	80.19	1679.14
(Increase)/ Decrease in Inventories	-389.53	129.90
(Increase)/ Decrease in Short Term Loans & Advances & Other assets	-61.03	-45.53
(Increase)/ Decrease in Other Current Assets	0.00	-11.01
(Increase)/ Decrease in Other Non Current Assets	-23.41	14.51
(Increase)/ Decrease in Long Term Loans and Advances	0.00	0.00
(Increase)/ Decrease in Deposit with Customers	0.00	0.00
(Increase)/ Decrease in Trade Payables	-362.74	-2282.87
(Increase)/ Decrease in Current Liabilities	-30.34	-16.50
(Increase)/ Decrease in Short Term Provision	-1.53	-21.36
(Increase)/ Decrease in Long Term Provision	-0.92	5.85
(Increase)/ Decrease in Other Non Current Liabilities	-1.17	1.96
Cash Generated from Operation	227.52	177.96
Taxes Paid	-54.57	-130.92
Net Cash Flow from Operating Activity	172.95	47.04
B. Cash Flow from Investing Activity		
(Increase)/ Decrease in Property, Plant & Equipments (Net)	-754.26	-234.06
Interest Received	5.74	9.73
Net Cash Flow from Investing Activity	-748.52	-224.33
C. Cash Flow from Financing Activity		
(Increase)/ Decrease in Long Term Borrowings	754.42	83.31
(Increase)/ Decrease in Short Term Borrowings	5.17	46.79
Finance Cost	-171.97	-348.39
Net Cash Flow from Financing Activities	587.61	-218.30
Net Increase/ (Decrease) in Cash and Cash Equivalents	12.04	-395.59
Opening Balance of Cash and Cash Equivalents	137.59	533.18
Closing Balance of Cash and Cash Equivalents	149.63	137.59
Components of Cash and Cash Equivalents	30.09.2024	31.03.2024
Cash on Hand & Equivalents		
Cash on Hands	1.57	2.96
In Earmarked/Deposit Accounts	147.23	122.23
Balances with Scheduled Banks		
In Current Accounts	0.82	12.39
	149.63	137.59

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 ENTERPRISES LIMITED

Umesh Nandani
Managing Director
DIN - 00039757

Place : Rajkot
Date : 14/11/2024



709, Everest Complex, Shubhash Road, Opp. Shastri Ground, Limda Chowk, Rajkot - 360 001.
Office +91 99047 37485 E-mail : bhansali_ca@hotmail.com www.bstgst.com

LIMITED REVIEW REPORT

on Interim Un-Audited Consolidated Financial Results for the half year ended on 30th September, 2024

To Board of Directors

M/S. PARIN ENTERPRISES LIMITED

Rajkot

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Parin Enterprises 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, 2024, 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 30/09/2024, 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. 35,68,40,121/- as on 30th September, 2024 and total revenue of Rs. 15,86,78,014/- for the half year ended 30th September, 2024. The consolidated financial results also include holding company's share in the profit of subsidiary company Rs.47,56,949/- for the half year ended 30th September, 2024. 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: 24043796BKAKIO4044



Place: Rajkot

Date : 14/11/2024

PARIN ENTERPRISES LIMITED

CIN : L36101GJ2006PLC049074

Regd. Office : Plot No. 1,2 & 3, RS No. 33, 8-B National Highway Village-Bilayala, Taluka-Gondal, District-Rajkot, Gujarat - 360311

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

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024

(Rs. in Lacs)

Particulars	Consolidated			
	Half Year Ended			Year Ended
	30.09.2024	31.03.2024	30.09.2023	31.03.2024
	Unaudited	Audited	Unaudited	Audited
1 Revenue from Operation :				
a) Net sales / Income from Operation (Net of GST)	3602.99	3373.86	4819.09	8192.95
b) Other Income	125.81	(8.02)	26.58	18.56
Total Income from Operations (net)	3728.81	3365.84	4845.67	8211.51
2 Expenses :				
a) Cost of Materials & Stores Consumed	1968.60	1862.78	1746.15	3608.93
b) Purchase of traded goods	493.64	172.42	304.21	476.63
c) Change in inventories of finished goods, Work-in-progress & Stock-i	(269.55)	(113.64)	814.14	700.50
d) Employees benefit expenses	557.56	588.81	627.31	1216.12
e) Finance Cost	214.34	207.99	226.17	434.15
f) Depreciation and amortisation Exp.	72.42	77.52	79.15	156.67
g) Other Expenses	559.76	450.84	862.61	1313.45
Total Expenses	3596.77	3246.72	4659.72	7906.44
3 Profit/(Loss) before exceptional and extraordinary items and tax	132.03	119.12	185.94	305.06
4 Exceptional Items	0.00	0.00	0.00	0.00
5 Profit / (Loss) before extraordinary items and tax	132.03	119.12	185.94	305.06
6 Extraordinary items	0.00	0.00	0.00	0.00
Profit / (Loss) before tax	132.03	119.12	185.94	305.06
7 Tax Expenses				
Current Tax - Pertaining to Current Year	15.63	32.66	50.74	83.40
Current Tax - Pertaining to Prior Year	4.51	7.79		7.79
Deferred Tax	0.91	(0.22)	(13.20)	(13.42)
Total Tax Expenses	21.05	40.23	37.54	77.77
Net Profit / (Loss) for the period	110.98	78.89	148.41	227.29
8 Profit / (Loss) of Minority Interest	0.75	0.37	0.04	0.41
Net Profit / (Loss) for the Period	110.23	78.52	148.37	226.88
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	4779.44	4669.21	4590.70	4669.21
11 Earnings Per Share (EPS) not annulized				
a) Basic	0.99	0.71	1.33	2.04
b) Diluted	0.99	0.71	1.33	2.04

Notes :

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14.11.2024
- 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, 2024) : NIL
 Received during the half year from April 1, 2024 to September 30, 2024 : NIL
 Disposed during the half year from April 1, 2024 to September 30, 2024 : NIL
 Pending as on September 30, 2024 : 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 ENTERPRISES LIMITED

Umesh Nandani
 Managing Director.
 DIN - 00039757



Place : Rajkot
 Date : 14-11-2024

PARIN ENTERPRISES LIMITED

Statement of Assets and Liabilities (Consolidated)

(Rs. in Lacs)

Particulars	As at 30.09.2024 Unaudited	As at 31.03.2024 Audited
[A] EQUITY AND LIABILITIES		
1 Shareholders' funds		
(a) Share capital	1111.80	1111.80
(b) Reserves and surplus	4779.44	4669.21
Sub-total - Shareholders' funds	5891.24	5781.01
2. Share application money pending allotment		-
3. Minority interest	19.32	18.57
4. Non-current liabilities		
(a) Long-term borrowings	1614.89	877.90
(b) Deferred tax liabilities (net)	41.76	40.84
(c) Long-term provisions	41.94	42.86
(d) Other long-term liabilities	6.83	8.00
Sub-total - Non-current liabilities	1705.42	969.61
5. Current liabilities		
(a) Short-term borrowings	3642.97	3649.04
(b) Trade payables		
(A) Total Outstanding Dues of Micro Enterprises & Small Enterprises	227.32	458.96
(B) Total Outstanding Dues of Creditors other than Micro Enterprises & Small Enterprises	2006.50	1310.28
(c) Other current liabilities	184.01	230.10
(d) Short-term provisions	47.71	98.12
Sub-total - Current liabilities	6108.51	5746.51
TOTAL - EQUITY AND LIABILITIES	13724.49	12515.70
[B] ASSETS		
1. Non-current assets		
(a) Property, Plant and Equipment:		
Tangible Assets	1765.90	1083.94
Intangible Assets	5.00	5.00
Tangible Assets Capital Work in Progress		
Intangible Assets under development or work in progress		
Sub-total - Fixed Assets	1770.90	1088.94
(b) Non-current investments	-	-
(c) Deferred tax assets (net)	-	-
(d) Long-term loans and advances		-
(e) Other non-current assets	219.44	196.53
Sub-total - Non-current assets	1990.34	1285.46
2 Current assets		
(a) Current investments	-	-
(b) Inventories	6977.92	6483.84
(c) Trade receivables	4058.92	4106.42
(d) Cash and cash equivalents	149.92	137.76
(e) Short-term loans and advances	498.13	452.97
(f) Other current assets	49.25	49.26
Sub-total - Current assets	11734.14	11230.24
Total -Assets	13724.49	12515.70



Umesh D. Sundeep

Notes

- 1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14.11.2024
- 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, 2024)	: NIL
Received during the half year from April 1, 2024 to September 30, 2024	: NIL
Disposed during the half year from April 1, 2024 to September 30, 2024	: NIL
Pending as on September 30, 2024	: 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

For PARIN ENTERPRISES LIMITED

Umesh Nandani

Umesh Nandani
Managing Director.
DIN - 00039757



Place : Rajkot
Date : 14-11-2024

PARIN ENTERPRISES LIMITED		
Cashflow Statement for the Half Year ended on 30th September, 2024 (Consolidated)		
(Rs. in Lacs)		
Particulars	30.09.2024	31.03.2024
A. Cash Flow from operating activity		
Profit before tax	132.03	305.06
Add: Non Cash and Non Operating items		0.00
Depreciation Expenses	72.42	156.67
Interest received	5.74	(9.73)
Finance Cost	214.34	434.15
Operating profit before working capital changes	424.53	886.16
Adjustment for:		
(Increase)/ Decrease in Inventories	(494.09)	(27.28)
(Increase)/ Decrease in Trade Receivables	47.50	1,678.96
(Increase)/ Decrease in Loans and Advances	(58.83)	(64.10)
(Increase)/ Decrease in Other Current Assets	0.01	(10.88)
(Increase)/ Decrease in Other Non Current Assets	(22.92)	16.98
(Increase)/ Decrease in Long Term Loans and Advances	-	-
(Increase)/ Decrease in Deposit with Customers	-	-
(Increase)/ Decrease in Trade Payables	464.58	(1,941.80)
(Increase)/ Decrease in Current Liabilities	(46.09)	(18.54)
(Increase)/ Decrease in Short Term & Long Term Provision	5.72	(13.39)
(Increase)/ Decrease in Non Current Liabilities	(1.17)	1.96
Cash Generated from Operation	319.24	508.07
Taxes Paid	(63.54)	(146.80)
Net Cash Flow from Operating Activity	255.71	361.27
B. Cash Flow from Investing Activity		
(Increase)/ Decrease in Property, Plant & Equipments (Net)	(754.38)	(263.14)
(Increase)/ Decrease in Other Non Current Assets		
Interest Received	(5.74)	9.73
Net Cash Flow from Investing Activity	(760.12)	(253.42)
C. Cash Flow from Financing Activity		
Change in Minority Interest	0.75	0.41
Share in profit of Subsidiary (Minority Interest)	(0.75)	(0.41)
(Increase)/ Decrease in Long Term Borrowings	736.99	40.99
(Increase)/ Decrease in Short Term Borrowings	(6.07)	(110.22)
Finance Cost	(214.34)	(434.15)
Net Cash Flow from Financing Activities	516.57	(503.38)
Net Increase/ (Decrease) in Cash and Cash Equivalents	12.17	(395.52)
Opening Balance of Cash and Cash Equivalents	137.76	533.28
Closing Balance of Cash and Cash Equivalents	149.92	137.76
Components of Cash and Cash Equivalents	30.09.2024	31.03.2024
Cash on Hand & Equivalents		
Cash on Hands	1.87	3.13
Balances with Scheduled Banks	0.00	-
In Current Accounts	0.82	12.39
In Fixed deposits	147.23	122.23
	149.92	137.76

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 ENTERPRISES LIMITED

Umesh Nandani
Managing Director.
DIN - 00039757



Place : Rajkot
Date : 14/11/2024