



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 : L31000GJ2006PLC049074

PARIN ENTERPRISES LIMITED

(Formerly known as Parin Furniture Limited)

May 9, 2025

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 Friday, 9th May, 2025
and submission of Audited Standalone and Consolidated
Financial Results for the Half year and Year ended on 31st
March, 2025 & Declaration.

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

Respected Sir/Ma'am,

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. **Friday, 9th May, 2025 at 7:00 P.M.** and concluded at **8:20 P.M.** at the Registered office of the company situated at Plot 1, 2 & 3, RS No. 33, 8-B National Highway, Village-Bilayala, Taluka-Gondal, 360311 Dist. Rajkot Gujarat (India) and the following matters Inter alia have been transacted at the meeting.

1. Approval of Audited Standalone and Consolidated Financial Statements/results for the half year and year ended on 31st March, 2025 along with Auditors report thereon.

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. Audited Standalone and Consolidated Financial Results of the Company for the half year and year ended 31st March, 2025 along with Auditor's



Registered Office & Factory Address
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PARIN ENTERPRISES LIMITED

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Report thereon together with Statement of Assets and Liabilities and Cash flow statement.

2. Declaration with respect to the unmodified opinion of the Auditor.

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

You are requested to please take the above on your record.

Yours Faithfully,

For PARIN ENTERPRISES LIMITED

(Formerly known as Parin Furniture Limited)

BINIKA CHUDASAMA

Company Secretary & Compliance Officer



Registered Office & Factory Address
Plot No. 1,2 & 3, RS No.33, 8-B National
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360311, District Rajkot, Gujarat, India
CIN : L31000GJ2006PLC049074

PARIN ENTERPRISES LIMITED
(Formerly known as Parin Furniture Limited)

May 9, 2025

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: Declaration with respect to unmodified opinion of the Auditor
for the Financial Results for the year ended on 31st March,
2025.

Respected Sir/Madam,

I hereby declare that Statutory Auditors of the Company M/s. Bhavin Associates (FRN:101383W) have issued Audit Report with unmodified opinion on Audited Standalone and Consolidated Financial Results of the Company for the year ended on March 31, 2025 which have been approved by the Board of Directors of the Company at it's meeting held today i.e. May 9, 2025.

The above declaration is made pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Kindly take the same on record.

Yours faithfully

For PARIN ENTERPRISES LIMITED
(Formerly known as Parin Furniture Limited)

Alpa Jogi
CFO



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

**Auditor's Report On Half Yearly Financial Results and Year to Date Results of
PARIN ENTERPRISES Limited Pursuant to the Regulation 33 of the SEBI (Listing
Obligations and Disclosure Requirements) Regulations, 2015**

To Board of Directors
M/S. PARIN ENTERPRISES LIMITED
(Formally known as Parin Furniture limited)
Rajkot

We have audited the accompanying statement of standalone financial results of **M/S. PARIN ENTERPRISES LIMITED ("The Company")** for the half year ended **31/03/2025** and the year to date results for the period **01/04/2024 to 31/03/2025** attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations"). These half yearly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (AS 25), prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued there under; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.



In our opinion and to the best of our information and according to the explanations given to us these half yearly financial results as well as the year to date results:

(i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
(ii) give a true and fair view of the net profit/ loss and other financial information for the half year ended **31/03/2025** as well as the year to date results for the period from **01/04/2024 to 31/03/2025**

(iii) The Statement includes the results for the Half Year ended **March 31, 2025**, being the balancing figure between the audited figure in respect of full financial year and the published year to date figures up to the first half of the current financial year which were subjected to limited review by us.

For, M/s. Bhavin Associates
Chartered Accountants



Bhavin P. Bhansali
Partner
M. No. 043796
Firm No. 101383W

Place: Rajkot
Date: 9th May, 2025

UDIN: **25043796BMIQSU9690**

PARIN ENTERPRISES LIMITED
(Formerly Known as PARIN FURNITURE LIMITED)
CIN : L31000GJ2006PLC049074

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

REVIEWED AUDITED STANDALONE FINANCIAL RESULTS FOR THE YEAR ENDED MARCH 31, 2025

(Rs. in Lacs)

Particulars	Standalone				
	Half Year Ended			Year Ended	
	31.03.2025 Audited	30.09.2024 Unaudited	31.03.2024 Audited	31.03.2025 Audited	31.03.2024 Audited
1 Revenue from Operation :					
a) Net sales / Income from Operation (Net of GST)	6125.11	3670.55	3395.79	9795.66	7925.70
b) Other Income	9.77	6.35	3.53	16.12	11.33
Total Income from Operations (net)	6134.88	3676.90	3399.32	9811.78	7937.03
2 Expenses :					
a) Cost of Materials Consumed	1711.39	1643.16	1346.00	3354.55	2424.36
b) Purchase of traded goods	1914.67	1024.17	966.86	2938.83	1854.47
c) Change in inventories of finished goods, Work-in-progress & Stock-in-trade	49.22	(200.75)	(98.37)	(151.53)	724.71
d) Employees benefit expenses	663.73	406.59	460.22	1070.33	967.27
e) Finance Cost	159.54	171.97	166.42	331.51	348.39
f) Depreciation and amortisation Exp.	202.60	55.19	59.58	257.79	121.62
g) Other Expenses	721.05	505.48	418.89	1226.53	1232.60
Total Expenses	5422.20	3605.81	3319.61	9028.01	7673.43
3 Profit/(Loss) before exceptional and extraordinary items and tax	712.68	71.08	79.70	783.77	263.60
4 Exceptional Items	73.27	0.00	0.00	73.27	0.00
5 Profit / (Loss) before extraordinary items and tax	639.41	71.08	79.70	710.49	263.60
6 Extraordinary items	0.00	0.00	0.00	0.00	0.00
Profit / (Loss) before tax	639.41	71.08	79.70	710.49	263.60
7 Tax Expenses					
Current Tax - Pertaining to Current Year	192.99	3.00	18.95	195.99	69.69
Current Tax - Pertaining to Prior Year	0.00	4.51	7.77	4.51	7.77
Deferred Tax	6.37	0.91	(1.37)	7.28	(14.57)
Total Tax Expenses	199.36	8.42	25.35	207.78	62.89
Net Profit / (Loss) for the period	440.05	62.66	54.35	502.71	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	1111.80
9 Reserves excluding Revaluation Reserves	4375.71	3957.89	3895.23	4375.71	3895.23
10 Earnings Per Share (EPS) not annulized					
a) Basic	3.96	0.56	0.49	4.52	1.81
b) Diluted	3.96	0.56	0.49	4.52	1.81

Notes :

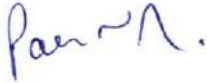
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 09.05.2025
- The above Financial Results are also available on our website www.parinfurniture.com and stock exchange website www.nseindia.com
- Previous periods / years' figures 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 October 1, 2024) : NIL
Received during the half year from October 1, 2024 to March 31, 2025 : NIL
Disposed during the half year from October 1, 2024 to March 31, 2025 : NIL
Pending as on March 31, 2025 : NIL
- Parin Enterprises Limited has acquired 51% stake in Umerin Global Private Limited which is engaged in the business of automobile dealership of KIA India Private Limited.



Parin

- 6 In accordance with Accounting Standard-17 – "Segment Reporting" issued by the Institute of Chartered Accountants of India, the Company has identified its business segment " Manufacturing of Furniture & Allied Items" 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
- 7 The company has declared an Interim Dividend of Rs.0.20/- per equity share of face value Rs. 10/- each i.e. 2% for the half year ended on 31st March 2025
- 8 The Financial Results for the year ended 31st March 2025 have been audited by statutory auditor of the company The Statutory auditor have given an unmodified opinion.
- 9 The Figures of standalone and Consolidated Financial statements of the half year ended on 31st March 2025 are the balancing figures between Audited figures for the year ended on 31st March 2025 year to date figures upto half year ended on September 2024.

For, PARIN ENTERPRISES LIMITED



Parin Nandani
Whole-time Director
DIN - 02343309

Place : Rajkot
Date : 09/05/2025



PARIN ENTERPRISES LIMITED
(Formally Known as PARIN FURNITURE LIMITED)

CIN : L31000GJ2006PLC049074

Statement of Assets and Liabilities (Standalone)

Particulars	As at 31.03.2025 Audited	As at 31.03.2024 Audited
[A] EQUITY AND LIABILITIES		
1 Shareholders' funds		
(a) Share capital	1111.80	1111.80
(b) Reserves and surplus	4375.71	3895.23
Sub-total - Shareholders' funds	5487.51	5007.03
2. Share application money pending allotment		
3. Minority interest		
4. Non-current liabilities		
(a) Long-term borrowings	2123.17	766.89
(b) Deferred tax liabilities (net)		0.00
(c) Long-term provisions	40.64	34.82
(d) Other long-term liabilities	5.02	8.00
Sub-total - Non-current liabilities	2168.84	809.72
5. Current liabilities		
(a) Short-term borrowings	2900.46	2853.25
(b) Trade payables		
(A) Total Outstanding Dues of Micro Enterprises & Small Enterprises	390.57	407.68
(B) Total Outstanding Dues of Creditors other than Micro Enterprises & Small Enterprises	792.27	926.13
(c) Other current liabilities	366.91	185.12
(d) Short-term provisions	233.64	79.33
Sub-total - Current liabilities	4683.84	4451.52
TOTAL - EQUITY AND LIABILITIES	12340.19	10268.27
[B] ASSETS		
1. Non-current assets		
(a) Property, Plant and Equipment:		
Tangible Assets	1838.75	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	1843.75	605.97
(b) Non-current investments	456.58	405.58
(c) Deferred tax assets (net)	28.59	35.87
(d) Long-term loans and advances	0.00	0.00
(e) Other non-current assets	211.37	184.66
Sub-total - Non-current assets	696.53	626.11
2 Current assets		
(a) Current investments	-	-
(b) Inventories	5164.53	4339.58
(c) Trade receivables	4060.64	4094.53
(d) Cash and cash equivalents	170.40	137.59
(e) Short-term loans and advances	342.29	422.56
(f) Other current assets	62.05	41.93
Sub-total - Current assets	9799.90	9036.19
Total -Assets	12340.19	10268.27

For, PARIN ENTERPRISES LIMITED

Parin Nandani
Whole-time Director
DIN - 02343309

Place : Rajkot
Date : 09/05/2025



PARIN ENTERPRISES LIMITED
(Formally Known as PARIN FURNITURE LIMITED)
CIN : L31000GJ2006PLC049074

Cashflow Statement for the Year ended on 31st March, 2025 (Standalone)

(Rs. in Lacs)		
Particulars	31.03.2025 (Audited)	31.03.2024 (Audited)
A. Cash Flow from operating activity		
Profit before tax	710.49	263.60
Add: Non Cash and Non Operating items	-	-
Depreciation Expenses	257.79	121.62
Interest received	(10.18)	(9.73)
Finance Cost	331.51	348.39
Operating profit before working capital changes	1,289.62	723.89
Adjustment for:		
(Increase)/ Decrease in Sundry Debtors	33.89	1,679.14
(Increase)/ Decrease in Inventories	(824.95)	129.90
(Increase)/ Decrease in Short Term Loans & Advances & Other assets	117.61	(45.53)
(Increase)/ Decrease in Other Current Assets	(26.70)	14.51
(Increase)/ Decrease in Other Non Current Assets	(20.11)	(11.01)
(Increase)/ Decrease in Long Term Loans and Advances	-	-
(Increase)/ Decrease in Deposit with Customers	-	-
(Increase)/ Decrease in Trade Payables	(150.98)	(2,282.87)
(Increase)/ Decrease in Current Liabilities	181.79	(16.50)
(Increase)/ Decrease in Short Term Provision	28.01	(21.36)
(Increase)/ Decrease in Long Term Provision	5.82	5.85
(Increase)/ Decrease in Other Non Current Liabilities	(2.98)	1.96
Cash Generated from Operation	631.02	177.96
Taxes Paid	(111.54)	(130.92)
Net Cash Flow from Operating Activity	519.48	47.04
B. Cash Flow from Investing Activity		
(Increase)/ Decrease in Property, Plant & Equipments (Net)	(1,495.57)	(234.06)
(Purchase) of Investment	(51.00)	-
Interest Received	10.18	9.73
Net Cash Flow from Investing Activity	(1536.40)	(224.33)
C. Cash Flow from Financing Activity		
(Increase)/ Decrease in Long Term Borrowings	1,356.28	83.31
(Increase)/ Decrease in Short Term Borrowings	47.21	46.79
Change in Capital Reserve	(22.24)	-
Finance Cost	(331.51)	(348.39)
Net Cash Flow from Financing Activities	1049.73	(218.30)
Net Increase/ (Decrease) in Cash and Cash Equivalents	32.81	(395.59)
Opening Balance of Cash and Cash Equivalents	137.59	533.18
Closing Balance of Cash and Cash Equivalents	170.40	137.59
Components of Cash and Cash Equivalents		
Cash on Hand & Equivalents	31.03.2025	31.03.2024
Cash on Hands	0.22	2.96
In Earmarked/Deposit Accounts	146.87	122.23
Balances with Scheduled Banks	-	-
In Current Accounts	23.30	12.39
	170.40	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

Parin Nandani
Whole-time Director
DIN - 02343309

Place : Rajkot
Date : 09/05/2025



CA Bhavin Bhansali
M.Com., FCA
CA Jiten Bhansali
B.A.F, ACA



Bhavin Associates
CHARTERED ACCOUNTANTS

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

**Independent Auditor's Report On Half Yearly Financial Results and Year to Date Results of
Parin Enterprises Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and
Disclosure Requirements) Regulations, 2015**

To Board of Directors
M/S. PARIN ENTERPRISES LIMITED.
(Formally Known as Parin Furniture Limited)
Rajkot

We have audited the accompanying statement of consolidated financial results of **M/S. PARIN ENTERPRISES LIMITED ("the Holding Company")** and **M/S. PEARL FURNITURE PRIVATE LIMITED ("the Subsidiary Company")** and **M/S. UMERIN GLOBAL PRIVATE LIMITED ("the Subsidiary Company")** for the half year ended **31/03/2025** and the year to date results for the period **01/04/2024 to 31/03/2025** attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations"). These half yearly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (AS 25), prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An



audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

We have reviewed the audited financial statements / financial information of the subsidiary company included in the consolidated half yearly and year ended results, whose financial statements reflects total assets of Rs. 7517.60 Lacs as on 31st March, 2025 and total revenue of Rs. 8724.43 Lacs & Rs. 10266.65 Lacs for the half year and year ended 31st March, 2025 respectively. The consolidated financial results also include holding company's share in the profit of subsidiary company Rs.78.73 Lacs and Rs. 126.30 Lacs respectively for the half year and year ended 31st March, 2025. This Financials includes new subsidiary company's financials of Umerin Global Private Limited in which 51% stake was acquired as on 4th October 2024. This financial statements / financial information 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.

Our opinion on the statement is not modified in respect of the above matter.

In our opinion and to the best of our information and according to the explanations given to us these half yearly financial results as well as the year to date results:

(i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
(ii) give a true and fair view of the net profit/ loss and other financial information for the half year ended **31/03/2025** as well as the year to date results for the period from **01/04/2024 to 31/03/2025**

(iii) The Statement includes the results for the Half Year ended **March 31, 2025**, being the balancing figure between the audited figure in respect of full financial year and the published year to date figures up to the first half of the current financial year which were subjected to limited review by us.

For, M/s. Bhavin Associates
Chartered Accountants



Bhavin P. Bhansali
Partner
M. No. 043796
Firm No. 101383W



Place: Rajkot
Date: 9th May, 2025.

UDIN:25043796BMIQSW8182

PARIN ENTERPRISES LIMITED
(Formerly Known as PARIN FURNITURE LIMITED)
CIN : L31000GJ2006PLC049074

Regd. Office : Plot No. 1,2 & 3, RS No. 33, 8-B National Highway, Village-Bilayala, Taluka-Gondal, District-Rajkot, Gujarat - 360311
Phone : +91 9804010506 E-mail : info@parinfurniture.com Website : www.parinfurniture.com

REVIEWED AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE YEAR ENDED MARCH 31, 2025

(Rs. in Lacs)

Particulars	Consolidated				
	Half Year Ended			Year Ended	
	31.03.2025 Audited	30.09.2024 Unaudited	31.03.2024 Audited	31.03.2025 Audited	31.03.2024 Audited
1 Revenue from Operation :					
a) Net sales / Income from Operation (Net of GST)	13055.08	3710.46	3373.86	16765.54	8192.95
b) Other Income	10.99	18.34	-8.02	29.33	18.56
Total Income from Operations (net)	13066.07	3728.80	3365.84	16794.87	8211.51
2 Expenses :					
a) Cost of Materials & Stores Consumed	1972.53	1968.60	1862.78	3941.13	3608.93
b) Purchase of traded goods	7321.27	493.64	172.42	7814.92	476.63
c) Change in inventories of finished goods, Work-in-progress & Stock-in-trade	309.89	(269.55)	(113.64)	40.34	700.50
d) Employees benefit expenses	971.68	557.56	588.81	1529.24	1216.12
e) Finance Cost	341.39	214.34	207.99	555.73	434.15
f) Depreciation and amortisation Exp.	344.66	72.42	77.52	417.08	156.67
g) Other Expenses	960.39	559.76	450.84	1520.15	1313.45
Total Expenses	12221.81	3596.77	3246.72	15818.59	7906.44
Profit/(Loss) before exceptional and extraordinary items and tax	844.26	132.03	119.12	976.28	305.06
3 Exceptional Items	73.27	0.00	0.00	73.27	0.00
5 Profit / (Loss) before extraordinary items and tax	770.98	132.03	119.12	903.01	305.06
6 Extraordinary items	18.00	0.00	0.00	18.00	0.00
Profit / (Loss) before tax	752.98	132.03	119.12	885.01	305.06
7 Tax Expenses					
Current Tax - Pertaining to Current Year	202.69	15.63	32.66	218.32	83.40
Current Tax - Pertaining to Prior Year	0.08	4.51	7.79	4.59	7.79
Deferred Tax	-29.22	0.91	(0.22)	(28.31)	-13.42
Total Tax Expenses	173.55	21.05	40.23	194.60	77.77
Net Profit / (Loss) for the period	579.43	110.97	78.89	690.41	227.29
8 Profit / (Loss) of Minority Interest	60.65	0.75	0.37	61.40	0.41
Net Profit / (Loss) for the Period	518.78	110.23	78.52	629.01	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	1111.80
10 Reserves excluding Revaluation Reserves	5275.98	4779.44	4669.21	5275.98	4669.21
11 Earnings Per Share (EPS) not annulized					
a) Basic	4.67	0.99	0.71	5.66	2.04
b) Diluted	4.67	0.99	0.71	5.66	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 09.05.2025
- 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 October 1, 2024) : NIL
Received during the half year from October 1, 2024 to March 31, 2025 : NIL
Disposed during the half year from October 1, 2024 to March 31, 2025 : NIL
Pending as on March 31, 2025 : NIL
- Parin Enterprises Limited has acquired 51% stake in Umerin Global Private Limited which is engaged in the business of automobile dealership of KIA India Private Limited.



Parin

6 In accordance with Accounting Standard-17 – "Segment Reporting" issued by the Institute of Chartered Accountants of India, the Company has identified its two business segment as primary reportable segments.

1) Manufacturing of Furniture and allied items (Parent Company)

2) Dealing in Automobiles dealership of KIA India Private Limited. (Subsidiary Company)

Sr. No.	Particulars	(Rs. In Lacs)	
		Consolidated	Consolidated
		Year Ended	Half Year
		31.03.2025	31.03.2025
		Audited	Audited
	Segment Revenue		
	Segment 1	9,811.20	6,100.74
	Segment 2	6,954.34	6,954.34
	Total Revenue	16,765.54	13,055.08
	Segment Results (Profit Before Tax)		
	Segment 1	822.14	690.11
	Segment 2	62.87	62.87
	Total Profit Before Tax	885.01	752.98
	Segment Assets		
	Segment 1	14,360.20	14,360.20
	Segment 2	4,377.72	4,377.72
	Unallocable	-	-
	Total	18,737.92	18,737.92
	Segment Liabilities		
	Segment 1	8,005.81	8,005.81
	Segment 2	4,274.26	4,274.26
	Unallocable	-	-
	Total	12,280.07	12,280.07
	Segment Capital Employed		
	Equity Share Capital	1,111.80	1,111.80
	Reserve & Surplus	5,275.98	5,275.98
	Minority Interest	70.07	70.07
	Total	6,457.85	6,457.85

7 The Parent company has declared an Interim Dividend of Rs.0.20/- per equity share of face value Rs. 10/- each i.e. 2% for the half year ended on 31st March 2025

8 The Financial Results (Standalone & Consolidated) for the year ended 31st March 2025 have been audited by statutory auditor of the company. The Statutory auditor have given an unmodified opinion.

9 The Figures of standalone and Consolidated Financial statements of the half year ended on 31st March 2025 are the balancing figures figures between Audited figures for the year ended on 31st March 2025 year to date figures upto half year ended on September 2024.

For PARIN ENTERPRISES LIMITED

Parin N.

Parin Nandani
Whole-time Director
DIN - 02343309

Place : Rajkot
Date : 09/05/2024



PARIN ENTERPRISES LIMITED
(Formally Known as PARIN FURNITURE LIMITED)
CIN : L31000GJ2006PLC049074
Statement of Assets and Liabilities (Consolidated)

(Rs. in Lacs)

Particulars	As at 31.03.2025 Audited	As at 31.03.2024 Audited
[A] EQUITY AND LIABILITIES		
1 Shareholders' funds		
(a) Share capital	1,111.80	1111.80
(b) Reserves and surplus	5,275.98	4669.21
Sub-total - Shareholders' funds	6,387.78	5781.01
2. Share application money pending allotment		
3. Minority interest	70.07	18.57
4. Non-current liabilities		
(a) Long-term borrowings	2,681.02	877.90
(b) Deferred tax liabilities (net)	17.32	40.84
(c) Long-term provisions	48.50	42.86
(d) Other long-term liabilities	5.02	8.00
Sub-total - Non-current liabilities	2,751.86	969.61
5. Current liabilities		
(a) Short-term borrowings	6,782.18	3649.04
(b) Trade payables		
(A) Total Outstanding Dues of Micro Enterprises & Small Enterprises	453.66	458.96
(B) Total Outstanding Dues of Creditors other than Micro Enterprises & Small Enterprises	1,425.98	1310.28
(c) Other current liabilities	571.66	230.10
(d) Short-term provisions	294.73	98.12
Sub-total - Current liabilities	9,528.21	5746.51
TOTAL - EQUITY AND LIABILITIES	18,737.92	12515.70
[B] ASSETS		
1. Non-current assets		
(a) Property, Plant and Equipment:		
Tangible Assets	2,990.42	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	2995.42	1088.94
(b) Non-current investments		
(c) Deferred tax assets (net)	-	
(d) Long-term loans and advances		
(e) Other non-current assets	438.21	196.53
Sub-total - Non-current assets	3433.63	1285.46
2 Current assets		
(a) Current investments	50.00	
(b) Inventories	8,782.37	6483.84
(c) Trade receivables	4,538.86	4106.42
(d) Cash and cash equivalents	875.79	137.76
(e) Short-term loans and advances	987.37	452.97
(f) Other current assets	69.89	49.26
Sub-total - Current assets	15304.30	11230.24
Total -Assets	18737.92	12515.70

For PARIN ENTERPRISES LIMITED

Parin
Parin Nandani
Whole-time Director
DIN - 02343309

Place : Rajkot
Date : 09/05/2024



PARIN ENTERPRISES LIMITED
(Formally Known as PARIN FURNITURE LIMITED)
CIN : L31000GJ2006PLC049074

Cashflow Statement for the Year ended on 31st March, 2025 (Consolidated)

(Rs. in Lacs)

Particulars	31.03.2025	31.03.2024
A. Cash Flow from operating activity		
Profit before tax	903.01	305.06
Add: Non Cash and Non Operating items	-	-
Depreciation Expenses	417.08	156.67
Interest received	(10.45)	(9.73)
Other Adjustment for Non cash Items	(18.00)	-
Finance Cost	555.73	434.15
Operating profit before working capital changes	1,847.37	886.16
Adjustment for:		
(Increase)/ Decrease in Inventories	(2,298.54)	(27.28)
(Increase)/ Decrease in Trade Receivables	(432.44)	1,678.96
(Increase)/ Decrease in Loans and Advances	(446.62)	(64.10)
(Increase)/ Decrease in Other Current Assets	(20.64)	(10.88)
(Increase)/ Decrease in Other Non Current Assets	(241.69)	16.98
(Increase)/ Decrease in Long Term Loans and Advances	-	-
(Increase)/ Decrease in Trade Payables	110.39	(1,941.80)
(Increase)/ Decrease in Current Liabilities	341.55	(18.54)
(Increase)/ Decrease in Short Term & Long Term Provision	67.33	(13.39)
(Increase)/ Decrease in Non Current Liabilities	(2.98)	1.96
Cash Generated from Operation	(1,076.24)	508.08
Taxes Paid	(175.77)	(146.80)
Net Cash Flow from Operating Activity	(1,252.02)	361.28
B. Cash Flow from Investing Activity		
(Increase)/ Decrease in Property, Plant & Equipments (Net)	(2,323.56)	(263.14)
(Increase)/ Decrease in Other Non Current Assets	(50.00)	-
Cashflows used in obtaining control of subsidiaries business	4.78	-
Intrest Received	10.45	9.73
Net Cash Flow from Investing Activity	(2,358.33)	(253.42)
C. Cash Flow from Financing Activity		
Change in Minority Interest	51.50	0.41
Change in Capital reserve	(22.24)	-
Share in profit of Subsidiary (Minority Interest)	(61.40)	(0.41)
(Increase)/ Decrease in Long Term Borrowings	1,803.11	40.99
(Increase)/ Decrease in Short Term Borrowings	3,133.14	(110.22)
Finance Cost	(555.73)	(434.15)
Net Cash Flow from Financing Activities	4,348.39	(503.38)
Net Increase/ (Decrease) in Cash and Cash Equivalents	738.04	(395.51)
Opening Balance of Cash and Cash Equivalents	137.76	533.28
Closing Balance of Cash and Cash Equivalents	875.79	137.76
Components of Cash and Cash Equivalents	31.03.2025	31.03.2024
Cash on Hand & Equivalents		
Cash on Hands	22.03	3.13
Balances with Scheduled Banks		
In Current Accounts	146.87	12.39
In Fixed deposits	706.89	122.23
	875.79	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**

Parin Nandani
Whole-time Director
DIN - 02343309

Place : Rajkot
Date : 09/05/2024

