



Parle Industries Limited

(Formerly known as Parle Software Ltd.) CIN:L21000MH1983PLC029128

Regd. Office: C/406, Crystal Plaza, New Link Road, Andheri (W), Mumbai : 400 053.
Tel.: 022 40132875 Website: www.parleindustries.com, Email: info@parleindustries.com

Date: 10th November, 2023

To,
Corporate Relation Department
Bombay Stock Exchange Limited
Pheeroze Jeejeebhoy Towers,
Dalal Street Fort,
Mumbai 400 001 .

Reference: Parle Industries Ltd
Scrip Code: 532911

Sub: Outcome of the Board Meeting

We are pleased to inform the Stock Exchange that the Board of Directors of M/s Parle Industries Ltd at their meeting held on 10th November, 2023 at 4.30 P.M. at the Registered Office of the Company at Unit No. C/406, 4th Floor, Crystal Plaza Premises Co-Operative Society Ltd, Plot Nos. B-4 & B-5, New Link Road, Andheri (W), Mumbai, Maharashtra has considered and approved the following:

- 1) Considered & Approved Un-Audited Financial Results along with Statements of Assets and Liabilities and Cash Flow Statement of the Company for the Quarter and half year ended 30th September, 2023.
- 2) Considered, approved and took note of the Limited Review Report for the quarter and Half Year ended 30th September, 2023.
- 3) Other routine business.

The meeting commenced at 4.30 p.m. and concluded at 5.20 p.m.

Thanking you,

Yours faithfully

For Parle Industries Ltd

Deepika Tater
Company Secretary & Compliance Officer



PARLE INDUSTRIES LIMITED

CIN No. L29595MH1983PLC029128

Regd(O) : C/406, Crystal Plaza, New Link Road, Andheri- West, Mumbai City MH - 400 053 IN

Tel No. 02240132875, Fax: 40033979, Email: info@parleindustries.com, Website: www.parleindustries.com

STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE SECOND QUARTER ENDED 30TH SEPTEMBER, 2023

(Rs.in Lakhs excluding EPS)

Sr.No.	PARTICULARS	Quarter ended			Half Year Ended		Year Ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I)	Revenue From Operation	-	-	-	-	-	10.50
II)	Other Income	13.50	-	17.38	13.50	34.84	69.61
III)	Total Revenue (I+II)	13.50	-	17.38	13.50	34.84	80.11
IV)	Expenses:						
	a) Cost of material consumed	-	-	-	-	-	-
	b) Purchase of stock-in-trade	-	-	-	-	-	-
	c) Changes in inventories of finished goods, stock in trade and work-in-progress	-	-	-	-	-	14.64
	d) Employee benefits expenses	0.72	0.72	1.90	1.44	3.78	6.88
	e) Finance Costs	-	-	0.00	-	0.00	-
	f) Depreciation and amortisation expense	0.04	0.04	0.10	0.08	0.19	0.38
	g) Other expenses	13.10	6.11	13.98	19.21	20.15	42.13
	Total Expenses (IV)	13.86	6.86	15.98	20.72	24.12	64.02
V)	(III-IV)	(0.36)	(6.86)	1.40	(7.22)	10.72	16.09
VI)	Exceptional items	-	-	-	-	-	4.35
VII)	Profit (+) / Loss (-) before Tax (V-VI)	(0.36)	(6.86)	1.40	(7.22)	10.72	11.75
VIII)	Tax Expenses						
	1) Current Tax	-	-	0.36	0.81	6.78	7.84
	2) (Excess) / Short provision for Tax	-	-	-	-	4.00	-
	2) Deferred Tax	-	-	-	0.81	-	4.79
IX)	Profit (+) / Loss (-) for the period (VII-VIII)	(0.36)	(6.86)	1.04	(8.03)	3.93	3.91
X)	Other Comprehensive Income (OCI)						
	i. Items that will not be reclassified to Profit and	-	-	-	-	-	-
	ii. Income Tax relating to Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
	iii. Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	iv. Income Tax relating to Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	Total Comprehensive Income	-	-	-	-	-	-
XI)	Total Comprehensive Income for the period	(0.36)	(6.86)	1.04	(8.03)	3.93	3.91
XII)	Paid up Equity Share Capital (Face Value of Rs.10/ each)	1,400.00	1,400.00	1,400.00	1,400.00	1,400.00	1,400.00
XIII)	Other Equity	-	-	-	-	-	636.50
XIV)	Earnings Per Share (of Rs.10/- each) (not						
	(1) Basic (Rs.Per Share)	(0.00)	(0.05)	0.01	(0.06)	0.03	0.03
	(2) Diluted (Rs.Per Share)	(0.00)	(0.05)	0.01	(0.06)	0.03	0.03

Notes:

- The unaudited financial results for the quarter and half year ended 30th September, 2023 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 10th November, 2023. The unaudited Financial Results are prepared in accordance with Companies (Indian Accounting Standard) Rule, 2015 as prescribed under Section 133 of
- The Company operates only in one segment ie. Infrastructure and Real Estate and all other allied activities revolving around the same. As such there is no other separate reportable segment as defined by IND AS 108- "Operating Segments."
- The Figures have been regrouped and/or reclassified wherever necessary.

Place : Mumbai
Date : 10th November, 2023



On Behalf of the Board
PARLE INDUSTRIES LIMITED
(CIN : L21000MH1983PLC029128)
Rakesh Kumar Mishra
Rakeshkumar Mishra
Exec-Director
DIN: 06919510

PARLE INDUSTRIES LIMITED
CIN No. L29595MH1983PLC029128

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STATEMENT OF ASSETS & LIABILITIES AS ON 30TH SEPTEMBER, 2023

(Rs. in Lacs)

Particulars	As at 30.09.2023	As at 31.03. 2023
ASSETS		
1 Non-current assets		
a Property, Plant and Equipment	0.14	0.22
b Deferred tax assets (net)	12.28	13.10
c Other Non-Current Assets	1.00	1.00
Total Non-Current Assets	13.43	14.32
2 Current assets		
a Inventories	1,723.40	1,723.40
b Financial Assets		-
i Trade receivables		-
ii Cash and cash equivalents	6.55	22.03
iii Loans		-
c Other current assets	375.08	357.26
Total Current Assets	2,105.03	2,102.68
TOTAL ASSETS	2,118.46	2,117.01
EQUITY AND LIABILITIES		
1 Equity		
a Equity Share capital	1,400.00	1,400.00
b Other Equity	628.47	636.50
Total Equity	2,028.47	2,036.50
2 Liabilities		
a Non-current liabilities		
i Financial Liabilities	-	-
Trade Payables	7.57	4.43
ii Other non-current liabilities	75.76	65.92
Total Non-Current Liabilities	83.33	70.35
b Current liabilities		
i Financial Liabilities		
Trade payables	-	-
Other financial liabilities	-	-
ii Other current liabilities	3.34	6.15
iii Provisions	0.94	0.95
iv Current Tax Liabilities (Net)	2.38	3.05
Total Current Liabilities	6.66	10.15
TOTAL EQUITY AND LIABILITIES	2,118.46	2,117.01



On Behalf of the Board
PARLE INDUSTRIES LIMITED
CIN : L21000MH1983PLC029128)

Rakesh Kumar Mishra
Rakeshkumar Mishra
Exec-Director
DIN: 06919510

Place : Mumbai
Date : 10th November, 2023

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CASH FLOW STATEMENT AS ON 30TH SEPTEMBER, 2023

(Rs. in Lacs)

Particulars	Note No	Half Year Ended 30.09.2023	Half Year Ended 30.09.2022
Cash flows from Operating Activities			
Profit before tax for the Year		(7.22)	10.72
Adjustments to reconcile net profit to net cash provided by			
Depreciation and Amortization		0.08	0.19
Finance costs		-	0.00
Interest Income		-	(34.77)
Operating profit / (loss) before working capital changes		(7.15)	(23.86)
Movements in Working Capital:			
Inventories		0.00	(0.00)
Trade Receivables		-	(14.27)
Other Current Assets		(17.82)	(22.98)
Loan & Advances given received back		-	100.00
Trade Payables		3.14	(31.60)
Short Term Provision		(0.01)	(3.55)
Current Tax Liability		(0.67)	(1.66)
Other Current liabilities		(2.81)	24.08
Other Non Current Liabilities		9.84	(63.56)
Net Cash Generated From/ (Used in) operations		(15.47)	(37.40)
Tax paid (net of refunds)		-	-
Net Cash From/(Used in) Operating Activities	(A)	(15.47)	(37.40)
Cash Flows from Investing Activities			
Purchase of Investment		-	-
Net cash from/(Used in) Investing Activities	(B)	-	-
Cash flows from Financing Activities			
Finance cost		-	(0.00)
Interest Income		-	34.77
Net cash from/(Used in) Financing Activities	(C)	-	34.77
Increase in Cash and Cash Equivalents during the year	(A+B+C)	(15.48)	(2.63)
Cash and Cash Equivalents at the beginning of the year		22.03	11.27
Cash and Cash Equivalents at the end of the year		6.55	8.64



On Behalf of the Board
PARLE INDUSTRIES LIMITED
(CIN : L21000MH1983PLC029128)

Rakesh
Rakeshkumar Mishra
Exec-Director
DIN: 06919510

Place : Mumbai
Date : 10th November, 2023



Independent Auditor's Review Report on the Half-yearly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

Review Report to

The Board of Directors

Parle Industries Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results **Parle Industries Limited** (the "Company") for the half year ended September 30, 2023 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE)2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing 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.



4. 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 the applicable Indian Accounting Standards and accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the 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.

Other Matter

The Review Report for the quarter ended 30th September, 2023 is our first Report for the Company, Financial Results for the quarter ended 30th June, 2023 and prior periods were reviewed/ audited by the previous statutory auditor. We have relied upon Limited Review Reports/ Audit Reports of the preceding Auditor for all such previous periods.

Our Conclusion is not modified with respect to this matter.

For Ajmera and Ajmera
Chartered Accountants
FRN-018796C

SOURABH
H
AJMERA

Digital Signer For SOURABH AJMERA
DN: cn=SOURABH AJMERA, o=AJMERA & AJMERA, ou=AJMERA & AJMERA, email=sourabh@ajmeraandajmera.co.in, serial=1, c=IN
c=IN, o=AJMERA & AJMERA, ou=AJMERA & AJMERA, email=sourabh@ajmeraandajmera.co.in, serial=1, c=IN



Sourabh Ajmera
(Partner)

Membership no. 166931

UDIN: 23166931BGUWIR2500

Place: Mumbai

Date: 10th November'2023.