

**PARSHWANATH CORPORATION LIMITED**

Regd. Office: 50 Harisiddh Chambers, 3rd Floor, Ashram Road, Ahmedabad-380012

CIN: L45201GJ1985PLC008361 Ph:079-27540647

Website: [www.parshwanath.co.in](http://www.parshwanath.co.in)

Mail id: [ltd@parshwanath.co.in](mailto:ltd@parshwanath.co.in)

**Date:** 13.02.2026

To,  
The Dy. General Manager (CRD)  
Bombay Stock Exchange Limited  
P. J. Towers, Dalal Street,  
Mumbai – 400001

Respected Sir/Madam,

**Subject: Submission of Financial Result**

**Ref: Scrip Code: 511176      Scrip ID: PARSHWANA**

We are herewith submitting the un-audited Financial Result along with limited review report as per Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 for the quarter ended on 31<sup>st</sup> December, 2025.

Kindly receive the same and update your records.

Thanking You,

**For, Parshwanath Corporation Limited**

**Mrs. Riddhiben Rushabh Patel**  
**Joint- Managing Director& CFO**  
**DIN: 00047238**

Encl: As above



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**PARSHWANATH**  
CORPORATION LIMITED

**STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER-3 AND NINE MONTHS ENDED ON DECEMBER 31, 2025**

(Rs. in Lakhs except EPS data)

| Sr. No. | Particulars                                                                                   | Quarter ended on |                |                | Nine Month Ended |                | Year Ended    |
|---------|-----------------------------------------------------------------------------------------------|------------------|----------------|----------------|------------------|----------------|---------------|
|         |                                                                                               | 31/12/2025       | 30/09/2025     | 31/12/2024     | 31/12/2025       | 31/12/2024     | 31/03/2025    |
|         |                                                                                               | [Unaudited]      | [Unaudited]    | [Unaudited]    | [Unaudited]      | [Unaudited]    | [Audited]     |
| I       | Revenue from Operations                                                                       | (2.71)           | 36.90          | 6.74           | 50.61            | 57.73          | 70.19         |
| II      | Other Income                                                                                  | 25.65            | 9.71           | 20.63          | 55.90            | 60.82          | 81.56         |
| III     | <b>Total Income (I + II)</b>                                                                  | <b>22.94</b>     | <b>46.61</b>   | <b>27.37</b>   | <b>106.51</b>    | <b>118.55</b>  | <b>151.75</b> |
| IV      | <b>Expenses</b>                                                                               |                  |                |                |                  |                |               |
|         | Project Expenses                                                                              | -                | -              | -              | -                | 0.06           | 0.06          |
|         | Changes in Inventories of Finished Goods, Work-in-progress and Stock-in-trade                 | -                | -              | -              | -                | (0.06)         | (0.06)        |
|         | Employee Benefit Expenses                                                                     | 14.11            | 10.88          | 10.29          | 35.88            | 31.36          | 42.66         |
|         | Depreciation and Amortization Expenses                                                        | 0.33             | 0.03           | 0.02           | 0.40             | 0.04           | 0.41          |
|         | Other expenses                                                                                | 6.80             | 9.57           | 9.13           | 33.16            | 28.19          | 48.76         |
|         | <b>Total Expenses (IV)</b>                                                                    | <b>21.24</b>     | <b>20.48</b>   | <b>19.44</b>   | <b>69.44</b>     | <b>59.59</b>   | <b>91.83</b>  |
| V       | Impairment loss / (gain) on financial assets (net)                                            | (9.61)           | (3.46)         | (0.65)         | (14.75)          | (5.50)         | (6.74)        |
| VI      | <b>Profit / (Loss) Before Tax (III-IV-V)</b>                                                  | <b>11.31</b>     | <b>29.59</b>   | <b>8.58</b>    | <b>51.82</b>     | <b>64.46</b>   | <b>66.66</b>  |
| VII     | <b>Tax Expense</b>                                                                            |                  |                |                |                  |                |               |
|         | (a) Current tax                                                                               | 7.14             | 4.91           | 1.20           | 13.75            | 9.92           | 11.18         |
|         | (b) Deferred tax                                                                              | -                | -              | -              | -                | -              | -             |
|         | (c) Adjustment of earlier years taxes                                                         | 11.87            | -              | -              | 5.42             | -              | -             |
|         | <b>Tax Expense (VII)</b>                                                                      | <b>19.01</b>     | <b>4.91</b>    | <b>1.20</b>    | <b>19.17</b>     | <b>9.92</b>    | <b>11.18</b>  |
| VIII    | <b>Profit for the period (VI-VII)</b>                                                         | <b>(7.70)</b>    | <b>24.68</b>   | <b>7.38</b>    | <b>32.65</b>     | <b>54.54</b>   | <b>55.48</b>  |
| IX      | <b>Other Comprehensive Income (OCI)</b>                                                       |                  |                |                |                  |                |               |
|         | (i) Items that will not be reclassified subsequently to profit or loss                        | -                | -              | -              | -                | -              | 0.11          |
|         | (ii) Income tax related to items that will not be reclassified subsequently to profit or loss | -                | -              | -              | -                | -              | -             |
|         | <b>Total other comprehensive income / (loss) (net of tax) (IX)</b>                            | <b>0.00</b>      | <b>0.00</b>    | <b>0.00</b>    | <b>0.00</b>      | <b>0.00</b>    | <b>0.11</b>   |
| X       | <b>Total Comprehensive Income / (Loss) (VIII+IX)</b>                                          | <b>(7.70)</b>    | <b>24.68</b>   | <b>7.38</b>    | <b>32.65</b>     | <b>54.54</b>   | <b>55.59</b>  |
| XII     | (a) Paid-up equity share capital (face value : ₹10 per share)                                 | 313.18           | 313.18         | 313.18         | 313.18           | 313.18         | 313.18        |
|         | (b) Other equity                                                                              | -                | -              | -              | -                | -              | 899.70        |
|         | <b>Earning Per Share (EPS)</b>                                                                |                  |                |                |                  |                |               |
|         | (of Rs. 10/- Each) not annualised                                                             | Not Annualised   | Not Annualised | Not Annualised | Not Annualised   | Not Annualised | Annualised    |
|         | (a) Basic                                                                                     | (0.25)           | 0.79           | 0.24           | 1.04             | 1.74           | 1.77          |
|         | (b) Diluted                                                                                   | (0.25)           | 0.79           | 0.24           | 1.04             | 1.74           | 1.77          |

See accompanying notes to the Unaudited Standalone Financial Results



CIN No. : L45201GJ1985PLC008361

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**PARSHWANATH**  
CORPORATION LIMITED

**STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER-3 AND NINE MONTHS ENDED ON DECEMBER 31, 2025**

| Notes to Statement of Unaudited Standalone Financial Results for the quarter and nine months ended 31st December, 2025 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1                                                                                                                      | These results have been prepared in accordance with the IND AS notified under the Companies (Indian Accounting Standard) Rules, 2015 as amended from time to time.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 2                                                                                                                      | The above standalone Financial Results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at their meetings held on <b>February 13, 2026</b> . The statutory auditors of the company have conducted review of these financial results in terms of Regulation 33 of SEBI (Listing obligations and disclosure requirements) Regulation, 2015 and have issued unmodified review report on the same.                                                                                                                                                                                                                                                                                                                                                                |
| 3                                                                                                                      | The entire operations of the Company constitute a single operating segment i.e. " <b>Construction and Development of Housing Projects</b> " as per Ind AS 108 "Operating segments" specified under Section 133 of the Companies Act, 2013, and therefore there are no other reportable segments.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| 4                                                                                                                      | The Government of India has consolidated 29 existing labour legislations into a unified framework comprising four labour codes (the "new labour codes"), which became effective on November 21, 2025. The Company has evaluated the impact of these changes on its employee benefit obligations and, based on management estimates, has recognised the resulting financial impact in the standalone unaudited financial results for the quarter and nine months ended <b>December 31, 2025</b> , considering the information currently available. The Company continues to monitor the finalisation of the Central and State rules and any further clarifications issued by the Government under the new labour codes, and will record any changes in estimates in the period in which such updates arise. |

PLACE : AHMEDABAD  
DATE : February 13, 2026



BY ORDER OF THE BOARD

RUSHABH N. PATEL  
MANAGING DIRECTOR (DIN: 00047374)



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# M B D & CO LLP

CHARTERED ACCOUNTANTS

**Independent auditor's limited review report on unaudited standalone financial results for the quarter and nine months ended December 31, 2025 of Parshwanath Corporation Limited under Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 (as amended)**

To The Board of Directors of  
**Parshwanath Corporation Limited**

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Parshwanath Corporation Limited** (the "Company") for the quarter and nine months ended December 31, 2025 (the "Statement"). This statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended, which has been initialed by us for identification purpose.
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (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 from material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and 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 standalone financial results prepared in accordance with the applicable Indian Accounting Standards under section 133 of the Companies Act, 2013, read with relevant rules issued thereunder 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) Regulation, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **M B D & Co LLP**  
Firm Registration No. 135129W/W100152  
Chartered Accountants

*Bhavik Shah*  
**Bhavik Shah**  
Partner  
Membership No. 129674



Place: Ahmedabad  
Date: February 13, 2026  
UDIN: 26129674DGYARE7441

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