



# PARAMOUNT SPECIALITY FORGINGS LIMITED

(Formerly Paramount Speciality Forgings LLP)

Date: November 13, 2025

To,  
The Manager - Listing Compliance  
**National Stock Exchange of India Limited**  
Exchange Plaza, Bandra Kurla Complex,  
Bandra (East), Mumbai – 400051

NSE Symbol	PSFL
ISIN	INEOQ6001012
Series	SM
Company Name	Paramount Speciality Forgings Limited

**Sub: Outcome of the Board Meeting held on November 13, 2025**

**Ref: Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")**

Dear Sir/Madam,

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), this is to inform you that the Board of Directors of the Company in its Meeting held on Thursday, November 13, 2025 at the registered office of the Company, inter-alia, have considered and approved:

**1. Approval of Un-Audited Financial Results (Standalone) for the half year ended September 30, 2025.**

The Board has approved Unaudited Financial Results (Standalone) along with the 'Limited Review Report' issued by Statutory Auditors of the Company, a copy of which is enclosed herewith as Annexure 1.

**2. Statement of Deviation/Variation:**

Pursuant to the provisions of Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby submit a certificate indicating the utilisation of the issue proceeds certified by Statutory Auditor of the Company for the Half Year ended September 30, 2025 – The Statement is annexed as an Annexure-2.

The Board Meeting commenced at **04:00 P.M.** IST and concluded at **04:30 P.M.** IST.

You are requested to kindly take above information on your records.

Thanking You,  
Yours Faithfully

**For Paramount Speciality Forgings Limited**

**Ankita Anil Patankar**  
**Company Secretary & Compliance Officer**  
**ACS: A57166**

**Date: November 13, 2025**  
**Place: Mumbai**

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**Registered Office :** 3, Guru Himmat Bldg., 140, Dr. Mascarenhas Road, Mazgaon, Mumbai - 400 010.

☎ : 91-22-2373 2656 ✉ : [accounts@paramountforge.org](mailto:accounts@paramountforge.org) **CIN : L24109MH2023PLC402307**

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**Unit - I** 260/263, Jawahar Industrial Estate, Kamathe - 410 209, Panvel, Dist. Raigadh. ☎ : 91-22-2743 0301

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**Unit - II :** Survey No. 31/7, 47/11, 47/4D, 47/5, Savroli Kharpada Road, Village Dhamani Khalapur, Khopoli, Dist. Raigadh - 410 202.

☎ : 91-9136494715-16 ✉ : [sales@paramountforge.org](mailto:sales@paramountforge.org) Website : [www.paramountforge.com](http://www.paramountforge.com)

**REVIEW REPORT  
TO THE BOARD OF DIRECTORS OF  
PARAMOUNT SPECIALITY FORGINGS LIMITED**

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **Paramount Speciality Forgings Limited** ("the Company") for the half year ended September 30, 2025, together with the Unaudited Statement of Assets and Liabilities, Unaudited Statement of Cash Flows and the notes thereon ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, ("SEBI (LODR) Regulations, 2015"), duly initialled by us for identification.
2. This Statement, which is the responsibility of the Company's Management, has been reviewed by the Audit Committee and approved by the Company's Board of Directors at their respective meetings held on November 13, 2025. The Statement has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 'Interim Financial Reporting ('AS 25'), prescribed under Section 133 of the Companies Act, 2013, read with the relevant Rules issued thereunder, as applicable 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 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, of company personnel responsible for financial and accounting matters and applying analytical and other review procedures and thus provides 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, prepared in accordance with the applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



5. This Statement includes the figures for the half year ended March 31, 2025, which are the balancing figures between the audited figures in respect of the full financial year ended March 31, 2025, and published year-to-date figures up to September 30, 2024, which were subject to limited review by us.

Our report on the Statement is not modified in respect of the above matter.

**For KALYANIWALLA & MISTRY LLP**  
**CHARTERED ACCOUNTANTS**

Firm Regn. No.: 104607W / W100166

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*Jamshed K. Udwadia*

**PARTNER**

M. No.: 124658

UDIN: 25124658BMJKKH6599

Mumbai, November 13, 2025

Paramount Speciality Forgings Limited (Formerly Known as Paramount Speciality Forgings LLP) CIN – L24109MH2023PLC402307 Registered Office - 3, Guru Himmat Building, Mascarenhas Road, Anjirwadi, Mazgaon, Mumbai, 400010		
Statement of Unaudited Assets and Liabilities as at 30 September 2025		
Particulars	As at	
	30 September 2025	31 March 2025
	(Unaudited)	(Audited)
<b>(₹ in Lakhs)</b>		
<b>EQUITY AND LIABILITIES</b>		
Shareholders Funds		
(a) Share capital	1,968.20	1,968.20
(b) Reserves and Surplus	3,449.23	3,230.21
	<b>5,417.43</b>	<b>5,198.41</b>
<b>Non-current liabilities</b>		
(a) Long-term borrowings	17.40	19.98
(b) Long-term provisions	85.14	76.96
	<b>102.54</b>	<b>96.94</b>
<b>Current liabilities</b>		
(a) Short-term borrowings	2,607.72	2,832.19
(b) Trade payables		
- Total outstanding dues of micro enterprises and small enterprises	947.32	1,049.78
- Total outstanding dues of creditors other than micro enterprises and small enterprises	1,647.01	2,038.39
(c) Other current liabilities	320.97	267.75
(d) Short-term provisions	119.12	96.79
	<b>5,642.13</b>	<b>6,284.90</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>11,162.10</b>	<b>11,580.25</b>
<b>ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, Plant and Equipment and Intangible assets		
(i) Property, plant and equipment	1,237.93	1,242.66
(ii) Intangible assets	9.44	12.89
(iii) Capital Work in Progress	864.00	126.81
(b) Non-current investments	0.09	0.09
(c) Deferred tax assets (net)	51.74	50.10
(d) Long Term Loans and Advances	578.60	164.12
(e) Other non-current assets	26.19	6.15
<b>Total non-current assets</b>	<b>2,767.99</b>	<b>1,602.82</b>
<b>Current assets</b>		
(a) Current Investments	-	5.00
(b) Inventories	4,303.17	4,627.74
(c) Trade receivables	2,212.09	2,060.54
(d) Cash and Cash Equivalents	903.16	2,011.88
(e) Short Term Loans and Advances	931.84	1,238.24
(f) Other current assets	43.84	34.04
<b>Total current assets</b>	<b>8,394.11</b>	<b>9,977.44</b>
<b>TOTAL ASSETS</b>	<b>11,162.10</b>	<b>11,580.26</b>



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Paramount Speciality Forgings Limited (Formerly Known as Paramount Speciality Forgings LLP) CIN – L24109MH2023PLC402307 Registered Office - 3, Guru Himmat Building, Mascarenhas Road, Anjirwadi, Mazgaon, Mumbai, 400010				
Statement of Unaudited Financial Results for the Half Year Ended 30 September 2025				
(₹ in Lakhs)				
Sr No.	Particulars	For the Half year ended		
		30 September 2025	31 March 2025	30 September 2024
		(Unaudited)	(Refer Note 4)	(Unaudited)
				Year ended 31 March 2025 (Audited)
I	Income			
	Revenue from operations	5,835.06	6,259.44	4,733.82
	Other income	110.58	74.96	21.88
	<b>Total Income</b>	<b>5,945.64</b>	<b>6,334.40</b>	<b>4,755.70</b>
II	Expenses			
	Cost of Materials Consumed	3,843.04	4,235.48	3,158.96
	Change in Inventories of Finished Goods and Work-in-Progress	(5.03)	(254.77)	(424.54)
	Employee benefits expense	410.91	412.07	373.04
	Finance costs	102.26	100.61	104.33
	Depreciation and amortisation expense	98.24	73.59	69.02
	Other expenses	1,196.02	1,364.02	1,291.29
	<b>Total Expenses</b>	<b>5,645.44</b>	<b>5,931.00</b>	<b>4,572.10</b>
III	<b>Profit before Tax (I - II)</b>	<b>300.20</b>	<b>403.40</b>	<b>183.60</b>
IV	Tax Expense:			
	- Current tax	86.34	114.94	54.92
	- Deferred tax	(1.64)	1.91	1.65
	- Prior year tax adjustments	(3.52)	-	(32.99)
V	<b>Profit after tax (III- IV)</b>	<b>219.02</b>	<b>286.55</b>	<b>160.02</b>
VI	Paid up Equity Share Capital (Face Value of ₹ 10 each)			1,968.20
VII	Reserves & Surplus			3,230.21
VIII	Earnings per equity share (EPS) (of ₹ 10 each) (EPS for half year ended are not annualized)			
	Basic and Diluted	1.11	1.46	1.06



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Paramount Speciality Forgings Limited (Formerly Known as Paramount Speciality Forgings LLP) CIN – L24109MH2023PLC402307 Registered Office - 3, Guru Himmat Building, Mascarenhas Road, Anjirwadi, Mazgaon, Mumbai, 400010		
Statement of Cash Flows for the period ended 30 September 2025		
Particulars	For the Half year ended	
	30 September 2025	30 September 2024
	(Unaudited)	(Unaudited)
<b>Cash Flows from Operating Activities</b>		
Profit before tax	300.20	183.60
Adjustments for:		
Depreciation	98.24	69.02
Loss/(gain) on redemption of Investments/ Mutual Funds	(4.62)	-
Interest income	(35.25)	(2.55)
Interest expense	103.19	104.33
Reversal of Provision for Doubtful Debts	(5.31)	-
Unrealised foreign exchange (gain)	(6.93)	(15.24)
Operating profit/(loss) before Working Capital changes	449.52	339.16
Adjustments for :		
(Increase)/Decrease in trade receivables	(144.94)	36.47
Decrease/(Increase) in loans and advances	(105.23)	(144.43)
(Increase) in Other current assets	(18.09)	(70.06)
(Increase)/Decrease in Inventories	324.56	(265.53)
Increase/(Decrease) in trade payables	(493.85)	(9.72)
Increase/(Decrease) in other current liabilities and provisions	62.36	(60.31)
	(375.19)	(513.58)
Cash generated from / (used in) operations:	74.33	(174.43)
Taxes Paid (net)	(62.13)	(110.57)
Net cash (used in) operating activities (A)	12.20	(285.00)
<b>Cash Flow From Investing Activities</b>		
Purchase of Property, Plant & Equipment and Intangible assets	(827.24)	(58.08)
(Purchase)/Proceeds of Fixed Deposits with Banks	(8.85)	(9.26)
Sale of Investments	9.62	-
Interest received	43.54	3.96
Net cash (used in) investing activities (B)	(782.93)	(63.38)
<b>Cash Flow From Financing Activities</b>		
Interest paid	(102.31)	(104.33)
Proceeds from Borrowings	-	102.07
Proceeds from IPO	-	2,455.47
Repayment of Borrowings	(224.48)	-
Net cash (used in) by financing activities (C)	(326.79)	2,453.21
NET (DECREASE)/ INCREASE IN CASH & CASH EQUIVALENTS (A+B+C)	(1,097.52)	2,104.84
CASH AND CASH EQUIVALENTS as at the beginning of the Year	1,410.14	0.88
CASH AND CASH EQUIVALENTS as at the End of Period	312.62	2,105.72
	(1,097.52)	2,104.84



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Paramount Speciality Forgings Limited  
(Formerly Known as Paramount Speciality Forgings LLP)

CIN – L24109MH2023PLC402307

Registered Office - 3, Guru Himmat Building, Mascarenhas Road, Anjirwadi, Mazgaon, Mumbai, 400010

Notes to Unaudited Financial Results for the Half Year ended 30 September 2025

Notes :

- 1 The above unaudited financial results which are published in accordance with Regulation 33 of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations') have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 13 November 2025.
- 2 As per Ministry of Corporate Affairs Notification dtd.16th February 2015, Companies whose shares are listed on Small and Medium Enterprises Exchange as referred to in Chapter IX of SEBI (Issue of Capital and disclosure Requirements) Regulation, 2018 are exempted from the compulsory requirement of adoption of IND-AS. The above financial results have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" specified under section 133 of the Companies Act, 2013 read with the Companies (Accounting Standards) Rules, 2021 as amended, and other recognised accounting practices and policies, as applicable.
- 3 The Company has only one reportable business segment, hence no disclosures has been given in accordance with AS 17 Segment Reporting.
- 4 The figures for the half year ended 31 March 2025 are the balancing figures between the audited figures in respect of the full financial year ended 31 March 2025 and published year to date unaudited figures up to the half year ended 30 September 2024 which were subject to limited review, as required under the listing regulations.
- 5 The Company has raised Rs. 2,833.18 Lakhs (including security premium of Rs. 2,352.98 lakhs) through issue of Equity shares of face value of Rs. 10 per share at a security premium of Rs. 49 per share through Initial Public Offer (IPO). The shares of the Company got listed on NSE Emerge Platform on 25 September 2024. The share issue expenses incurred by the Company amounting to Rs. 377.71 Lakhs have been adjusted from security premium received on IPO and the balance has been shown under Reserve & Surplus.

- 6 The proceeds of the IPO have been utilised till 30 September 2025 as per the below mentioned table:

(₹ in Lakhs)

Objects Of the Issue	Amount Allocated for the objects	Actual Utilised Amount	Unutilized Amount
Capital expenditure towards construction of factory shed & purchase of machinery and equipment required for expansion at our Khalapur Plant	2,381.28	1,533.40	847.88
General Corporate Purpose	72.38	33.57	38.81
Offer Related Expenses	379.52	377.71	1.81
<b>Total</b>	<b>2,833.18</b>	<b>1,944.68</b>	<b>888.50</b>

- 7 Previous period's/year figures have been regrouped/ rearranged wherever considered necessary to conform to the current period's/year classification.



For PARAMOUNT SPECIALITY FORGINGS LIMITED

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Aliasgar R. Hararwala  
MANAGING DIRECTOR  
DIN: 00334957

Mumbai, 13 November 2025



To,  
The Board of Directors  
Paramount Speciality Forgings Limited,  
3, Guru Himmat Building,  
Mascarenhas Road, Anjirwadi,  
Mazgaon, Mumbai, 400010.

**Independent Auditors' Certificate on Utilization of proceeds from Initial Public Offer ('IPO') for Listed Entities on NSE EMERGE Circular No. NSE/CML/2024/23 dated September 05, 2024 by Paramount Speciality Forgings Limited**

1. This certificate is issued in accordance with the terms of our engagement letter dated November 03, 2025, addressed to Paramount Speciality Forgings Limited ('the Company').
2. We have been requested by the Management of the Company, having its registered office at the above mentioned address, as per the Regulation 262(5) of Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, to certify the utilization of IPO proceeds of the securities for the declared purpose and utilization of funds as per the relevant Offer Document, by the Company. The Annexure 1 is initialled by us for identification purpose only.

**Management's Responsibility**

3. The preparation of Annexure 1 is the responsibility of the Management of the Company including the preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Annexure 1 and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.
4. The Management is also responsible for ensuring that the Company complies with the requirements of terms and condition of issuance and utilization of the proceeds of the Securities for the declared purpose, maintaining adequate and appropriate records for the same.

**Auditors' Responsibility**

5. Pursuant to the requirements of the National Stock Exchange, our responsibility is to express limited assurance that nothing has come to our attention that causes us to believe that the details that form part of Annexure 1, have not been accurately extracted from the unaudited books of accounts for the half year ended September 30, 2025 of the Company, and other relevant records and documents maintained by the Company and that the Annexure 1 is not mathematically accurate.





6. A limited assurance engagement includes performing procedures to obtain sufficient appropriate evidence that vary in nature, timing and extent than a reasonable assurance engagement. Consequently, level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement.
7. In relation to paragraph 5 above, we have performed the following procedures in relation to the particulars in the Statement prepared by the Company:
  - i) Obtained from the Company, the Offer Document and reviewed the purpose of the Securities. The Management of the Company has represented to us that there are no amendments or supplementary letters thereof other than those provided to us;
  - ii) Verified the calculation of net proceeds and the outflow of the funds from the designated bank account held with the HDFC Bank, bearing account No. 50200102773108 and traced the same to the relevant ledger accounts for the Period.
  - iii) Obtained balance confirmation letters and bank statements for fixed deposits including interest and bank balance of unutilized net IPO proceeds as on September 30, 2025;
  - iv) Obtained the bank reconciliation statements from the Company;
  - v) Obtained details of deployment of unutilized net IPO proceeds along with details of nature and amount of investment, maturity date, earnings, return on investment and book as on September 30, 2025;
  - vi) Verified arithmetical accuracy of the amounts reported in Annexure 1;
  - vii) Verified, on a test check basis, the details of the transactions of the accounts (representing payments made by the Company towards utilisation of the proceeds) and traced the same to the books of account and other relevant documents and records supporting the transactions to examine whether such transactions are incurred in accordance with the purpose of the Securities; and
  - viii) Performed necessary inquiries with the management and obtained necessary representations from the management of the Company.
8. For the purpose of this certificate, we have not performed an audit, the objective of which would be the expression of an opinion thereon. Accordingly, we do not express such an opinion.
9. We conducted our examination in accordance with the Guidance Note on Reports or Certificates for Special Purposes (Revised 2016) issued by the Institute of Chartered Accountants of India ('ICAI'). The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.



### Conclusion

10. On the basis of the examination and information, explanations and written representations given to us, nothing has come to our attention that causes us to believe that the Annexure 1 is not in agreement with the unaudited books of account and records of the Company for the respective period.

### Restriction on Use

11. This certificate is addressed to the Board of Directors and has been issued solely for the purpose of submission to the National Stock Exchange, and does not extend to any financial statements of the Company, taken as a whole and should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

**For KALYANIWALLA & MISTRY LLP**  
**CHARTERED ACCOUNTANTS**

Firm Reg. No.: 104607W / W100166

**Jamshed  
Kekas  
Udwadia**

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*Jamshed K. Udwadia*

**PARTNER**

M. No.: 124658

UDIN: 25124658BMJKKI9439

Mumbai: November 13, 2025

Enclosure: Annexure 1





# PARAMOUNT SPECIALITY FORGINGS LIMITED

(Formerly Paramount Speciality Forgings LLP)

## ANNEXURE 1

### Utilization of IPO Proceed Till September 30, 2025

Rs. in lakhs

Sr. No	Objects as disclosed in the Offer Document	Amount disclosed in the Offer Document	Actual Utilised Amount	Unutilized Amount
1	Capital expenditure towards construction of factory shed & purchase of machinery and equipment required for expansion at our Khalapur Plant	2,381.28	1,533.40	847.88
2	General Corporate Purpose	72.38	33.57	38.81
3	Offer Related Expenses	379.52	377.71	1.81
	<b>Total</b>	<b>2,833.18</b>	<b>1,944.68</b>	<b>888.50</b>

1. The total amount received from the IPO is Rs 2,833.18 lakhs.
2. The total amount utilized till September 2025 has been in accordance with the objects stated in the prospectus, as detailed above.
3. The balance amount of Rs 888.50 lakhs remains, out of which Rs 750 lakhs is being held as investments in Fixed Deposit, and Rs 55.69 Lakhs with HDFC Bank bearing account number 50200102773108, and remaining balance with HDFC Bank bearing account number 50200085464243 for future utilization as per the objects of the issue.
4. Based on the information and documents provided to us, the utilization of IPO proceeds is in compliance with the prescribed purposes as mentioned in the offer document.

This statement is being issued in compliance with the regulatory requirements and under the applicable laws, and we express no opinion beyond the facts stated herein.

For Paramount Speciality Forgings Limited

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Aliasgar R. Hararwala

Managing Director

Place: Mumbai

Date: November 13, 2025



Registered Office : 3, Guru Himmat Bldg., 140, Dr. Mascarenhas Road, Mazgaon, Mumbai - 400 010.

☎ : 91-22-2373 2656 ✉ : accounts@paramountforge.org CIN : L24109MH2023PLC402307

Unit - I : 260/263, Jawahar Industrial Estate, Kamothe - 410 209, Panvel, Dist. Raigadh. ☎ : 91-22-2743 0301

Unit - II : Survey No. 31/7, 47/11, 47/4D, 47/5, Savroli Kharpada Road, Village Dhamani Khalapur, Khopoli, Dist. Raigadh - 410 202.

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