PARAMOUNT
WIRES & CABLES

21st May, 2025

BSE Limited
Listing Department,
1st Floor, New Trading Ring,
Rotunda Building, P J Towers,
Dalal Street, Fort, Mumbai – 400 001

The National Stock Exchange of India Ltd.
Listing Department,
Exchange Plaza, 5th Floor, Plot no. C/1, G Block
Bandra-Kurla Complex,
Bandra (E), Mumbai-400051

Symbol/Scrip Code: (BSE)530555 /(NSE) PARACABLES

Subject: Integrated Filing (Financial) for the quarter and year ended on March 31, 2025

Dear Sirs,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular no. 20250102-4 dated January 2, 2025, and NSE Circular no. NSE/CML/2025/02 dated January 2, 2025, please find attached herewith the Integrated Filing (Financial) for the quarter and year ended March 31, 2025.

The above information will also be hosted on the website of the Company i.e., www.paramountcables.com

Please take the above information on record.

Thanking you,

Yours faithfully,
for **Paramount Communications Limited**

NITIN GUPTA
Digitally signed by NITIN GUPTA
Date: 2025.05.21 16:46:16 +05'30'

Nitin Gupta
Company Secretary and Compliance Officer

Enclosed as above

Paramount Communications Ltd
Paramount House
KH - 433, Maulsari Avenue,
Westend Greens, Rangpuri,
New Delhi - 110037, India
t : +91 11 45618800
pcl@paramountcables.com
www.paramountcables.com
CIN : L74899DL1994PLC061295

PARAMOUNT
WIRES & CABLES

FORMAT FOR QUARTERLY INTEGRATED FILING (FINANCIAL)

A. FINANCIAL RESULTS

Standalone and Consolidated Audited Financial Results for the quarter and year ended 31st March, 2025 along with Audit Report of the Statutory Auditors is enclosed herewith.

NITIN GUPTA
Digitally signed by NITIN GUPTA
Date: 2025.05.21 16:49:42 +05'30'

Paramount Communications Ltd
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Annexure: 1

P. BHOLUSARIA & CO.
Chartered Accountants

26/11, SHAKTI NAGAR
DELHI-110007
Telephone: 42473527, 47045914
email ID: pbholusaria@gmail.com

Independent Auditor's Report on the Annual Standalone Financial Results of the Company Pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors
Paramount Communications Limited

Report on the Audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date standalone financial results of Paramount Communications Limited (the "Company") for the year ended 31st March 2025 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the standalone financial results for the ended 31st March 2025:

I. is presented in accordance with the requirements of the Listing Regulations in this regard; and
II. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information of the Company for the year then ended.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical

P. BHOLUSARIA & CO. DELHI Chartered Accountants

requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

The financial results have been prepared on the basis of the standalone financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income/loss and other financial information of the company and statement of assets and liabilities and statement of cash flow in accordance with the applicable accounting standards prescribed under Section 133 of the act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they

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could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Results.

We communicate with those charged with governance regarding, among other

P. BHOLUSARIA & CO. DELHI Chartered Accountants

matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Statement includes the results for the quarter ended 31st March 2025 being the balancing figure between the audited figures in respect of the full financial year ended 31st March 2025 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For P. Bholusaria & Co.
Chartered Accountants
Firm's Registration No. 000468N

P. BHOLUSARIA & CO. DELHI Chartered Accountants

(Pawan Bholusaria)
Partner
M. No. 080691

Date: 21.05.2025
Place: Delhi
UDIN: 25080691BMOUAW9335

PARAMOUNT COMMUNICATIONS LIMITED

KH-433, Maulsari Avenue, Westend Greens, Rangpuri, New Delhi-110037.
Ph.: +91-11-45618800-900, Fax No.: +91-11-25893719/20
E-mail: pcl@paramountcables.com, Website: www.paramountcables.com
CIN : L74899DL1994PLC061295

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2025

(Rs. in Lakhs except per share data)

S. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2025 Audited (Refer note no 6)	31.12.2024 Unaudited	31.03.2024 Audited (Refer note no 6)	**31.03.2025 Audited**	31.03.2024 Audited
	Income					
I	Revenue from operations	**50,485.18**	38,638.96	31,110.70	**1,55,665.82**	1,04,727.52
II	Other income	**222.70**	414.37	330.16	**1,283.41**	890.86
III	**Total Income (I+II)**	**50,707.88**	39,053.33	31,440.86	**1,56,949.23**	1,05,618.38
IV	**Expenses**					
	(a) Cost of materials consumed	**40,734.50**	27,383.27	24,707.50	**1,22,594.45**	82,504.86
	(b) Changes in inventories of finished goods, work-in-progress and scrap	**(1,698.71)**	136.54	(1,831.60)	**(6,736.88)**	(5,152.70)
	(c) Employee benefits expense	**1,010.89**	916.31	721.95	**3,611.93**	2,672.72
	(d) Finance costs	**450.94**	348.02	87.97	**1,086.59**	515.74
	(e) Depreciation and amortization expense	**329.83**	313.97	252.34	**1,182.18**	927.15
	(f)) Other expenses	**7,342.64**	6,910.85	4,935.68	**24,151.11**	15,995.22
	Total Expenses (IV)	**48,170.09**	36,008.96	28,873.84	**1,45,889.38**	97,462.99
V	**Profit before exceptional items and tax (III -IV)**	**2,537.79**	3,044.37	2,567.02	**11,059.85**	8,155.39
VI	Exceptional items	-	-	-	-	-
VII	**Profit after exceptional items but before tax (V+VI)**	**2,537.79**	3,044.37	2,567.02	**11,059.85**	8,155.39
VIII	Income Tax expense					
	(I) Current Tax	**650.50**	785.12	-	**1,714.01**	-
	(II) Deferred Tax	**13.98**	5.94	(383.28)	**673.81**	(383.28)
IX	**Profit for the period from continuing operations (VII - VIII)**	**1,873.31**	2,253.31	2,950.30	**8,672.03**	8,538.67
	Discontinued operations :-					
X	Profit from discontinued operations	-	-	-	-	-
XI	Tax expense of discontinued operations	-	-	-	-	-
XII	**Profit from discontinued operations (after tax)**	-	-	-	-	-
XIII	**Profit for the period (IX + XII)**	**1,873.31**	2,253.31	2,950.30	**8,672.03**	8,538.67
XIV	**Other comprehensive income/(Loss) :**					
	A. (I) Items that will not be reclassified to profit or loss - Remeasurement gain/ (loss) of defined benefit plan	**48.02**	(17.86)	(118.12)	**(4.80)**	(91.50)
	(II) Income tax relating to items that will not be reclassified to profit & loss	**(12.08)**	4.49	(5.07)	**1.21**	(5.07)
	B. (I) Items that will be reclassified to profit or loss	-	-	-	-	-
	(II) Income tax relating to items that will be reclassified to profit & loss	-	-	-	-	-
	Total other comprehensive income /(Loss) (XIV)	**35.94**	(13.37)	(123.19)	**(3.59)**	(96.57)

P. BHOLUSARIA & CO. DELHI Chartered Accountants

PARAMOUNT COMMUNICATIONS LTD. NEW DELHI

XV	**Total Comprehensive Income (Comprising Profit and other comprehensive income for the period) (XIII + XIV)**	**1,909.25**	2,239.94	2,827.11	**8,668.44**	8,442.10
XVI	Paid-up Equity Share Capital (Face Value Rs. 2 per share)	**6,100.66**	6,098.70	6,068.70	**6,100.66**	6,068.70
XVII	Other Equity excluding revaluation Reserve				**65,568.96**	56,522.39
XVIII	**Earnings per equity share in Rs. (for continuing operations): (not annualised for the quarters)**					
	(1) Basic	**0.62**	0.74	0.99	**2.85**	3.28
	(2) Diluted	**0.62**	0.74	0.99	**2.85**	3.28
XIX	**Earnings per equity share in Rs. (for discontinuing operations): (not annualised for the quarters)**					
	(1) Basic	-	-	-	-	-
	(2) Diluted	-	-	-	-	-
XX	**Earnings per equity share in Rs. (for discontinuing & continuing operations): (not annualised for the quarters)**					
	(1) Basic	**0.62**	0.74	0.99	**2.85**	3.28
	(2) Diluted	**0.62**	0.74	0.99	**2.85**	3.28





Standalone Statement of Assets and Liabilities as at 31.03.2025		(Rs. in Lakhs)
Particulars	**As at 31.03.2025 (Audited)**	**As at 31.03.2024 (Audited)**
Assets		
Non-Current Assets		
(a) Property, Plant and Equipment	18,522.69	13,873.62
(b) Capital work-in-progress	376.41	148.74
(c) Right of use assets	3,245.20	2,836.26
(d) Other Intangible Assets	35.80	76.09
(e) Financial Assets		
(i) Investments	197.88	197.88
(ii) Loans	14.07	5.34
(iii) Others Non-Current Financial Assets	4,005.74	1,898.54
(f) Deferred Tax Assets (Net)	-	378.21
(g) Other Non-Current Assets	1,374.01	900.80
Total Non-Current Assets	27,771.80	20,315.48
Current Assets		
(a) Inventories	30,195.15	22,051.25
(b) Financial Assets		
(i) Investments	-	5,574.20
(ii) Trade receivables	20,050.26	24,456.86
(iii) Cash and cash equivalents	2,328.67	448.15
(iv) Bank balances other than (iii) above	1,610.94	1,807.40
(v) Loans	917.02	1,807.47
(vi) Other Current Financial Assets	544.53	494.37
(c) Current Tax Assets (net)	-	241.37
(d) Other Current Assets	6,857.18	4,949.77
Total Current Assets	62,503.75	61,830.84
Total Assets	90,275.55	82,146.32
Equity and Liabilities		
Equity		
(a) Equity Share Capital	6,100.66	6,068.70
(b) Other Equity	65,568.96	56,522.39
Total Equity	71,669.62	62,591.09
Liabilities		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	150.36	1,333.20
(ii) Lease Liabilities	634.60	216.92
(b) Provisions	208.21	151.51
(c) Deferred Tax Liabilities (Net)	294.39	-
Total Non-Current Liabilities	1,287.56	1,701.63
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	2,205.93	8,697.00
(ii) Lease Liabilities	65.74	8.93
(iii) Trade Payables		
- Total outstanding dues of Micro Enterprises and Small Enterprises	829.54	1,066.57
-Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises	12,719.12	7,155.21
(iv) Other Current Financial Liabilities	531.22	489.24
(b) Other Current Liabilities	871.38	423.30
(c) Provisions	18.18	13.35
(d)Current Tax Liability (Net)	77.26	-
Total Current Liabilities	17,318.37	17,853.60
Total Equity and Liabilities	90,275.55	82,146.32

P. BHOLUSARIA & CO. DELHI Chartered Accountants

PARAMOUNT COMMUNICATIONS LTD. NEW DELHI

PARAMOUNT COMMUNICATIONS LIMITED
CIN : L74899DL1994PLC061295
STANDALONE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST MARCH 2025

(Rs. in Lakhs)

Particulars	For the year ended 31st March 2025		For the year ended 31st March 2024	
(A) CASH FLOWS FROM OPERATING ACTIVITIES				
Net Profit before taxation		**11,059.85**		**8,155.39**
Adjustment for :				
Depreciation and amortization expenses	1,182.18		927.15	
Interest Expenses/ Finance Cost	1,032.98		493.86	
Interest on lease liability	53.61		21.88	
Reversal of rent lease liability	(97.72)		(30.00)	
Unrealised Exchange Gain/(Loss)	(44.00)		34.37	
Net Gain on Fair Valuation of Current Investment	-		(65.03)	
Profit on sales of current Investments	(153.11)		(94.50)	
(Profit) /Loss on sale of Property, Plant & Equipments (net)	-		(0.07)	
Interest Income	(424.19)		(292.08)	
Net (Gain)/ Loss on Derivatives	-		5.62	
Provision for Doubtful debts/ (Written back) (net)	74.26		55.25	
Employees share based payment expenses	162.64		78.93	
		1,786.65		**1,135.38**
Operating Profit before working capital changes		**12,846.50**		**9,290.77**
Adjustment for :				
Decrease / (Increase) in Trade Receivables	4,376.05		(7,614.31)	
Decrease / (Increase) in Loans & Advances	881.72		(1,766.39)	
Decrease / (Increase) in Inventories	(8,143.90)		(10,741.61)	
Decrease / (Increase) in Other financial and non financial Assets	(3,989.40)		(3,555.61)	
(Decrease) / Increase in Trade Payables	5,327.17		4,240.29	
(Decrease) / Increase in Other Liabilities & Provisions	547.17		106.40	
		(1,001.19)		**(19,331.23)**
Cash generated from operation		**11,845.31**		**(10,040.46)**
Income Tax	(1,636.75)	**(1,636.75)**	(56.67)	**(56.67)**
NET CASH FROM OPERATING ACTIVITIES		**10,208.56**		**(10,097.13)**
(B) CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of Property, plant and equipment including Capital work In Progress	(5,908.96)		(5,103.83)	
Sale proceeds from Property, plant and equipment	-		5.55	
Interest Received	313.44		211.37	
Sale of Investments (Mutual Fund)	11,227.31		8,022.32	
Purchase of Investments (Mutual Fund)	(5,500.00)		(12,500.00)	
Investment in Subsidiary	-		(197.88)	
		131.79		**(9,562.47)**
NET CASH FROM INVESTING ACTIVITIES		**131.79**		**(9,562.47)**
(C) CASH FLOWS FROM FINANCING ACTIVITIES				
Interest Expenses/ Finance Cost	(1,033.37)		(492.21)	
Increase/(Decrease) in Borrowings (net)	(7,673.91)		(5,759.33)	
Net Proceeds from Issue of Equity Shares and Convertible Equity share warrants (net of issue expenses)	247.45		24,561.88	
		(8,459.83)		**18,310.34**
NET CASH FROM FINANCING ACTIVITIES		**(8,459.83)**		**18,310.34**
NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)		**1,880.52**		**(1,349.26)**
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR		**448.15**		**1,797.41**
CASH AND CASH EQUIVALENTS AT END OF THE YEAR		**2,328.67**		**448.15**

P. BHOLUSARIA & CO. DELHI Chartered Accountants

PARAMOUNT COMMUNICATIONS LTD. NEW DELHI

Notes:

1. The aforesaid Standalone Financial Results were placed before and reviewed by the Audit Committee at its meeting held on 21st May 2025 and approved by the Board of Directors at its meeting held on the same date.

2. The standalone financial results for the year ended March 31, 2025 have been audited by the statutory auditors of the Company. The statutory auditors have expressed an unmodified opinion.

3. These standalone financial results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.

4. During the quarter, the company has allotted 98,058 equity shares on 06.02.2025 of Rs. 2/- each at a premium of Rs. 3/- each to employees on receipt of money upon exercise of option for ESOP as per ESOP Scheme . Consequent upon the allotment of shares as mentioned above, the paid up equity share capital of the company has increased from 30,49,34,870 equity shares of Rs 2/- each to 30,50,32,928, equity shares of Rs. 2/- each .

5. There are no separate reportable segments as per the Indian Accounting Standard (Ind AS-108) on segment reporting.

6. The figures of the quarter ended March 31, 2025 and March 31, 2024 are the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures upto third quarter of the respective financial year which were subject to limited review by the auditor.

7. The figures of the previous year /periods have been regrouped/ rearranged wherever considered necessary to facilitate comparison.

P. BHOLUSARIA & CO. DELHI Chartered Accountants

Place : New Delhi
Date : 21.05.2025

By and on behalf of the Board
For PARAMOUNT COMMUNICATIONS LTD.

Sanjay Aggarwal
Chairman & CEO
DIN:00001788

PARAMOUNT COMMUNICATIONS LTD. NEW DELHI

P. BHOLUSARIA & CO.
Chartered Accountants

26/11, SHAKTI NAGAR
DELHI-110007
Telephone: 42473527, 47045914
email ID: pbholusaria@gmail.com

Independent Auditor's Report on the Annual Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors
Paramount Communications Limited

Report on the Audit of the Consolidated Financial Results

Opinion

We have audited the accompanying annual consolidated financial results of Paramount Communications Limited ("Parent Company") its subsidiary (collectively, "the Group) for the year ended 31st March 2025 ("Statement"), attached herewith, being submitted by the Parent Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

I. includes the results of the following entities;

S. No.	Company Name	Nature
1	Paramount Communications Limited	Parent Company
2	Valens Technologies Private Limited	Subsidiary Company
3	Paramount Holdings Limited	Subsidiary Company
4	AEI Power Cables Limited	Subsidiary Company

II. are presented in accordance with the requirements of the Listing Regulations in this regard; and

III. gives a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of the consolidated net profit and other comprehensive income and other financial information of the Group for the year then ended.

P. BHOLUSARIA & CO. DELHI Chartered Accountants

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Consolidated Financial Results

The financial results have been prepared on the basis of the consolidated financial statements. The Board of Directors of the Parent Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income/loss and other financial information of the Group and consolidated statement of assets and liabilities and consolidated statement of cash flow in accordance with the applicable accounting standards prescribed under Section 133 of the act 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 respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Parent Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the Companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.



The respective Board of Directors of the Companies included in the Group are also responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintainprofessional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Group has adequateinternal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a goingconcern.



- Evaluate the overall presentation, structure and content of the Statement, including the disclosures and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial results /financial information of the Parent Company within the Group of which we are the independent auditors, to express an opinion on the statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entity included in the Statement of which we are the independent auditors.

  Materiality is the magnitude of misstatements in the Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Consolidated Financial Results.

  We communicate with those charged with governance of the Parent Company regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance of the Parent Company with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

  We also performed procedures in accordance with the circular no. CIR/CFD/CMD1/44/2019 dated 29th March 2019 issued by the Securities Exchange Board of India under Regulation 33 (8) of the listing Regulations, to the extent applicable.

Other Matter

a) The accompanying Statement includes audited financial statements/ results in respect of 1 subsidiary whose financial statements reflect total assets of Rs. 1,811.62 Lakhs as at March 31, 2025, and total revenues of Rs. 2,084.07 Lakhs and total net profit after tax of Rs. 24.94 Lakhs for the period ended on that date and net cash inflows of Rs. 0.92 Lakhs for the year ended March 31, 2025, as considered in the statement which have been audited by us.

b) The accompanying Statement includes unaudited financial statements in respect of 2 subsidiaries whose financial statements reflect total assets of Rs. NIL as at March 31, 2025, and total revenues of Rs. Nil and total net profit / (loss) after tax of Rs. NIL

P. BHOLUSARIA & CO. DELHI Chartered Accountants

for the quarter and the year ended on that date respectively and net cash outflows of Rs. NIL for the year ended March 31, 2025. These financial statements/ financial information are unaudited and have been furnished to us by the Management and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of Subsidiary are solely on the basis of such unaudited financial statements / financial information. In our opinion and according to the information and explanation given to us by the Management, these financial statements / financial information are not material to the Group.

Our opinion on the statement is not modified in respect of the above matters with respect to our reliance on the standalone financial statements/ financial results/ financial information certified by the Board of the Directors.

The statement includes the results for the quarter ended 31st March 2025 being the balancing figures between the audited figures in respect of the full financial year ended 31st March 2025 and the published unaudited year-to-date figures up to the end of the third quarter of the financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For P. Bholusaria & Co.
Chartered Accountants
Firm's Registration No. 000468N

P. BHOLUSARIA & CO. DELHI Chartered Accountants

(Pawan Bholusaria)
Partner
M. No. 080691

Date: 21.05.2025
Place: Delhi
UDIN: 25080691BMOUAX5669

PARAMOUNT COMMUNICATIONS LIMITED

KH-433, Maulsari Avenue, Westend Greens, Rangpuri, New Delhi-110037.
Ph.: +91-11-45618800-900, Fax No.: +91-11-25893719/20
E-mail: pcl@paramountcables.com, Website: www.paramountcables.com
CIN : L74899DL1994PLC061295

STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2025

(Rs. in Lakhs except per share data)

S. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2025	31.12.2024	31.03.2024	**31.03.2025**	31.03.2024
		Audited (Refer note no 8)	Unaudited	**Audited** (Refer note no 8)	**Audited**	Audited
	Income					
I	Revenue from operations	**50,701.93**	39,163.73	32,337.07	**1,57,560.21**	1,07,060.19
II	Other income	**184.95**	370.64	276.59	**1,098.53**	796.15
III	**Total Income (I+II)**	**50,886.88**	39,534.37	32,613.66	**1,58,658.74**	1,07,856.34
IV	**Expenses**					
	(a) Cost of materials consumed	**40,842.79**	27,646.91	25,561.76	**1,23,896.90**	84,649.15
	(b) Changes in inventories of finished goods, work-in-progress and scrap	**(1,770.26)**	234.96	(1,746.39)	**(6,812.20)**	(5,561.92)
	(c) Employee benefits expense	**1,023.09**	931.03	734.95	**3,667.26**	2,701.96
	(d) Finance costs	**462.69**	357.69	142.19	**1,116.47**	590.54
	(e) Depreciation and amortization expense	**351.80**	321.79	257.11	**1,226.38**	937.51
	(f)) Other expenses	**7,437.00**	6,988.59	5,075.23	**24,469.40**	16,340.87
	Total Expenses (IV)	**48,347.11**	36,480.97	30,024.85	**1,47,564.21**	99,658.11
V	**Profit before exceptional items and tax (III -IV)**	**2,539.77**	3,053.40	2,588.81	**11,094.53**	8,198.23
VI	Exceptional items	**-**	-	-	**-**	-
VII	**Profit after exceptional items but before tax (V+VI)**	**2,539.77**	3,053.40	2,588.81	**11,094.53**	8,198.23
VIII	Income Tax expense					
	(I) Current Tax	**651.54**	786.95	25.82	**1,721.69**	21.41
	(II) Deferred Tax	**14.41**	6.39	(386.36)	**675.84**	(386.36)
IX	**Profit for the period from continuing operations (VII - VIII)**	**1,873.82**	2,260.06	2,949.35	**8,697.00**	8,563.18
	Discontinued operations :-					
X	Profit from discontinued operations	**-**	-	-	**-**	-
XI	Tax expense of discontinued operations	**-**	-	-	**-**	-
XII	**Profit from discontinued operations (after tax)**	**-**	-	-	**-**	-
XIII	**Profit for the period (IX + XII)**	**1,873.82**	2,260.06	2,949.35	**8,697.00**	8,563.18
XIV	**Other comprehensive income/(Loss) :**					
	A. (I) Items that will not be reclassified to profit or loss - Remeasurement gain/ (loss) of defined benefit plan	**48.02**	(17.86)	(118.12)	**(4.80)**	(91.50)
	(II) Income tax relating to items that will not be reclassified to profit & loss	**(12.08)**	4.49	(5.07)	**1.21**	(5.07)
	B. (I) Items that will be reclassified to profit or loss	**-**	-	-	**-**	-
	(II) Income tax relating to items that will be reclassified to profit & loss	**-**	-	-	**-**	-
	Total other comprehensive income /(Loss) (XIV)	**35.94**	(13.37)	(123.19)	**(3.59)**	(96.57)

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PARAMOUNT COMMUNICATIONS LTD. NEW DELHI

XV	**Total Comprehensive Income (Comprising Profit and other comprehensive income for the period) (XIII + XIV)**	**1,909.76**	2,246.69	2,826.16	**8,693.41**	8,466.61
XVI	Paid-up Equity Share Capital (Face Value Rs. 2 per share)	**6,100.66**	6,098.70	6,068.70	**6,100.66**	6,068.70
XVII	Other Equity excluding revaluation Reserve				**65,618.42**	56,546.89
XVIII	**Earnings per equity share in Rs. (for continuing operations): (not annualised for the quarters)**					
	(1) Basic	**0.62**	0.74	1.00	**2.85**	3.29
	(2) Diluted	**0.62**	0.74	1.00	**2.85**	3.29
XIX	**Earnings per equity share in Rs. (for discontinuing operations): (not annualised for the quarters)**					
	(1) Basic	-	-	-	-	-
	(2) Diluted	-	-	-	-	-
XX	**Earnings per equity share in Rs. (for discontinuing & continuing operations): (not annualised for the quarters)**					
	(1) Basic	**0.62**	0.74	1.00	**2.85**	3.29
	(2) Diluted	**0.62**	0.74	1.00	**2.85**	3.29

P. BHOLUSARIA & CO. DELHI Chartered Accountants

PARAMOUNT COMMUNICATIONS LTD. NEW DELHI

Consolidated Statement of Assets and Liabilities as at 31.03.2025		(Rs. in Lakhs)
Particulars	**As at 31.03.2025 (Audited)**	**As at 31.03.2024 (Audited)**
Assets		
Non-Current Assets		
(a) Property, Plant and Equipment	18,772.80	14,024.30
(b) Capital work-in-progress	376.41	148.74
(c) Right of use assets	3,337.22	2,836.26
(d) Other Intangible Assets	36.39	77.03
(e) Financial Assets		
(i) Investments	0.00	0.00
(ii) Loans	14.07	5.34
(iii) Others Non-Current Financial Assets	4,021.78	1,908.32
(f) Deferred Tax Assets (Net)	-	371.61
(g) Other Non-Current Assets	1,374.01	990.40
Total Non-Current Assets	**27,932.68**	**20,362.00**
Current Assets		
(a) Inventories	31,087.56	23,427.54
(b) Financial Assets		
(i) Investments	-	5,574.20
(ii) Trade receivables	20,470.29	25,224.65
(iii) Cash and cash equivalents	2,337.37	455.93
(iv) Bank balances other than (iii) above	1,616.90	1,807.82
(v) Loans	27.02	49.13
(vi) Other current financial assets	432.31	436.19
(c) Current Tax Assets (net)	-	241.37
(d) Other Current Assets	6,874.35	5,086.12
Total Current Assets	**62,845.80**	**62,302.95**
Total Assets	**90,778.48**	**82,664.95**
Equity and Liabilities		
Equity		
(a) Equity Share Capital	6,100.66	6,068.70
(b) Other Equity	65,618.42	56,546.89
Total Equity	**71,719.08**	**62,615.59**
Liabilities		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	154.14	1,341.17
(ii) Lease Liabilities	714.78	216.92
(b) Provisions	208.21	151.51
(c) Deferred Tax Liabilities (Net)	303.02	-
Total Non-Current Liabilities	**1,380.15**	**1,709.60**
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	2,371.37	8,737.01
(ii) Lease Liabilities	82.21	8.93
(iii) Trade Payables		
- Total outstanding dues of Micro Enterprises and Small Enterprises	834.27	1,194.35
-Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises	12,870.45	7,280.83
(iv) Other Current Financial Liabilities	535.68	536.16
(b) Other Current Liabilities	889.45	561.39
(c) Provisions	18.17	13.35
(d) Current Tax liability (Net)	77.65	7.74
Total Current Liabilities	**17,679.25**	**18,339.76**
Total Equity and Liabilities	**90,778.48**	**82,664.95**

P. BHOLUSARIA & CO. DELHI Chartered Accountants

PARAMOUNT COMMUNICATIONS LTD. NEW DELHI

PARAMOUNT COMMUNICATIONS LIMITED
CIN : L74899DL1994PLC061295
CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST MARCH 2025

(Rs. in Lakhs)

Particulars	For the year ended 31st March 2025		For the year ended 31st March 2024	
(A) CASH FLOWS FROM OPERATING ACTIVITIES				
Net Profit before taxation		**11,094.53**		**8,198.23**
Adjustment for :				
Depreciation and amortization expenses	1,226.38		937.51	
Interest Expenses/ Finance Cost	1,056.40		568.66	
Interest on lease liability	60.07		21.88	
Reversal of rent lease liability	(113.72)		(30.00)	
Unrealised Exchange Gain/(Loss)	(44.00)		34.37	
Net Gain on Fair Valuation of Current Investment	-		(65.03)	
Profit on sales of current Investment	(153.11)		(94.50)	
(Profit) /Loss on sale of Property, Plant & Equipments (net)	-		(0.07)	
Interest Income	(299.67)		(227.48)	
Net (Gain)/ Loss on Derivatives	-		5.62	
Provision for Doubtful debts/ (Written back) (net)	74.26		55.25	
Employees share based payment expenses	162.64		78.93	
		1,969.25		**1,285.14**
Operating Profit before working capital changes		**13,063.78**		**9,483.37**
Adjustment for :				
Decrease / (Increase) in Trade Receivables	4,723.81		(8,382.11)	
Decrease / (Increase) in Loans & Advances	13.38		(8.05)	
Decrease / (Increase) in Inventories	(7,660.02)		(12,117.90)	
Decrease / (Increase) in Other financial and non financial Assets	(3,738.40)		(3,747.72)	
(Decrease) / Increase in Trade Payables	5,229.23		4,493.69	
(Decrease) / Increase in Other Liabilities & Provisions	428.55		255.84	
		(1,003.45)		**(19,506.25)**
Cash generated from operation		**12,060.33**		**(10,022.88)**
Income Tax	(1,651.78)	**(1,651.78)**	(70.05)	**(70.05)**
NET CASH FROM OPERATING ACTIVITIES		**10,408.55**		**(10,092.93)**
(B) CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of Property, plant and equipment including Capital work In Progress	(6,038.06)		(5,256.99)	
Sale proceeds from Property, plant and equipment	-		5.55	
Interest Received	188.92		146.77	
Sale of Investments (Mutual Fund)	11,227.32		8,022.32	
Purchase of Investments (Mutual Fund)	(5,500.00)		(12,500.00)	
		(121.82)		**(9,582.35)**
NET CASH FROM INVESTING ACTIVITIES		**(121.82)**		**(9,582.35)**
(C) CASH FLOWS FROM FINANCING ACTIVITIES				
Interest Expenses/ Finance Cost	(1,100.07)		(523.70)	
Increase/(Decrease) in Borrowings (net)	(7,552.67)		(5,711.35)	
Net Proceeds from Issue of Equity Shares and Convertibles Equity share warrants (net of issue expenses)	247.45		24,561.88	
		(8,405.29)		**18,326.83**
NET CASH FROM FINANCING ACTIVITIES		**(8,405.29)**		**18,326.83**
NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)		**1,881.44**		**(1,348.45)**
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR		**455.93**		**1,797.41**
CASH AND CASH EQUIVALENTS ON ACQUISITION OF SUBSIDIARY		-		6.97
CASH AND CASH EQUIVALENTS AT END OF THE YEAR		**2,337.37**		**455.93**

P. BHOLUSARIA & CO. DELHI Chartered Accountants

PARAMOUNT COMMUNICATIONS LTD. NEW DELHI

Notes:

1. The aforesaid Consolidated Financial Results were placed before and reviewed by the Audit Committee at its meeting held on 21st May 2025 and approved by the Board of Directors at its meeting held on the same date.

2. The consolidated financial results for the year ended March 31, 2025 have been audited by the statutory auditors of the Company. The statutory auditors have expressed an unmodified opinion.

3. These consolidated financial results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.

4. The consolidated financial results of the Company and its subsidiaries have been prepared as per Ind AS 110 "Consolidated Financial Statements" as notified by the Ministry of Corporate Affairs.

5. During the quarter, the company has allotted 98,058 equity shares on 06.02.2025 of Rs. 2/- each at a premium of Rs. 3/- each to employees on receipt of money upon exercise of option for ESOP as per ESOP Scheme . Consequent upon the allotment of shares as mentioned above, the paid up equity share capital of the company has increased from 30,49,34,870 equity shares of Rs 2/- each to 30,50,32,928, equity shares of Rs. 2/- each .

6. The consolidated results includes two reportable segments i.e. wires and cables and Pipes . As per Annexure A attached.

7. Valens Technologies Private Limited became wholly owned subsidiary of the company with effect from 30th August, 2023. Therefore the figures of year ended 31st March, 2024 includes the results of Valens Technologies Private Limited for the period from 31st August, 2023 to 31st March, 2024. Therefore, results of year ended 31st March 2025 are not comparable with figures of year ended 31st March 2024 to that extent.

8. The figures of the quarter ended March 31, 2025 and March 31, 2024 are the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures upto third quarter of the respective financial year which were subject to limited review by the auditor.

9. The figures of the previous year /periods have been regrouped/ rearranged wherever considered necessary to facilitate comparison.

P. BHOLUSARIA & CO. DELHI Chartered Accountants

Place : New Delhi
Date :21.05.2025

By and on behalf of the Board
For PARAMOUNT COMMUNICATIONS LTD.

Sanjay Aggarwal
Chairman & CEO
DIN:00001788

PARAMOUNT COMMUNICATIONS LTD. NEW DELHI

PARAMOUNT COMMUNICATIONS LIMITED
CIN : L74899DL1994PLC061295

Annexure- A

Consolidated audited segment information for the Quarter and Year ended 31st March, 2025

(Rs. in Lakhs)

S NO	Particulars	Quarter ended			Year Ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Audited (Refer note no 8)	Unaudited	Audited (Refer note no 8)	Audited	Audited
1	**Segment Revenue**					
	Wire and Cables	**50,485.18**	38,638.96	31,110.70	**1,55,665.82**	1,04,727.52
	Pipes	**257.47**	565.35	1,262.28	**2,083.76**	2,368.69
	Gross Revenue	**50,742.65**	**39,204.31**	**32,372.98**	**1,57,749.58**	**1,07,096.21**
	Less Inter-segment Revenue	**40.72**	40.58	35.91	**189.37**	36.02
	Total Revenue from Operations	**50,701.93**	**39,163.73**	**32,337.07**	**1,57,560.21**	**1,07,060.19**
2	**Segment Results**					
	Profit (Loss) before Finance cost, exceptional items , unallocated expenses /income and tax					
	Wire and Cables	**2,720.76**	2,993.11	2,339.92	**10,863.03**	7,815.48
	Pipes	**96.75**	47.34	114.49	**249.44**	177.14
	Total Profit (Loss) before Finance cost, exceptional items , unallocated expenses /income and tax	**2,817.51**	**3,040.45**	**2,454.41**	**11,112.47**	**7,992.62**
	Less:					
	Finance cost	**462.69**	357.69	142.19	**1,116.47**	590.54
	Unallocated (income) / expenses (net)	**(184.95)**	(370.64)	(276.59)	**(1,098.53)**	(796.15)
	Profit /(loss) before tax and Exceptional Item	**2,539.77**	**3,053.40**	**2,588.81**	**11,094.53**	**8,198.23**
	Less : Exceptional items - income /(Expenses)	-	-	-	-	-
	Profit /(loss) before tax	**2,539.77**	3,053.40	2,588.81	**11,094.53**	8,198.23
	Tax expenses	**665.95**	793.34	(360.54)	**2,397.53**	(364.95)
	Profit /(loss) After tax	**1,873.82**	**2,260.06**	**2,949.35**	**8,697.00**	**8,563.18**
3	**Segment Assets**					
	Wire and Cables	**88,966.86**	81,198.30	79,215.16	**88,966.86**	79,215.16
	Pipes	**1,811.62**	2,077.21	2,836.81	**1,811.62**	2,836.81
	Unallocated	-	-	612.98	-	612.98
	Total Segment Assets	**90,778.48**	**83,275.51**	**82,664.95**	**90,778.48**	**82,664.95**
4	**Segment Liabilities**					
	Wire and Cables	**18,234.28**	12,088.75	19,555.23	**18,234.28**	19,555.23
	Pipes	**444.45**	562.95	494.13	**444.45**	494.13
	Unallocated	**380.67**	842.24	-	**380.67**	-
	Total Segment Liabilities	**19,059.40**	**13,493.94**	**20,049.36**	**19,059.40**	**20,049.36**

P. BHOLUSARIA & CO. DELHI Chartered Accountants

PARAMOUNT COMMUNICATIONS LTD. NEW DELHI

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF FUNDS RAISED THROUGH QUALIFIED INSTITUTIONS PLACEMENT: Not Applicable

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES: Not Applicable

NITIN GUPTA

Digitally signed by NITIN GUPTA
Date: 2025.05.21 16:51:53 +05'30'

Paramount Communications Ltd
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t : +91 11 45618800
pcl@paramountcables.com
www.paramountcables.com
CIN : L74899DL1994PLC061295

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS: Enclosed

NITIN GUPTA

Digitally signed by NITIN GUPTA
Date: 2025.05.21 16:54:25 +05'30'

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Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)

Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.										
															In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments	Details of other indebtedness	Cost	Tenure	Details of the loans, inter-corporate deposits, advances or investments					
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary								Opening balance	Closing balance	Nature of indebtedness (loan / issuance of debt/ any other etc.)				Nature (loan/ advance/ intercorporate deposit/ investment)	Interest Rate (%)	Tenure	ured/ unsec	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)	Notes
1	Paramount Communications Limited	AAACP0969Q	Valens Technologies Private Limited	AAECV9344B	Wholly Owned Subsidiary	Any other transaction	Lease Rental receieved	65	Approved			30.18	0	0										
2	Paramount Communications Limited	AAACP0969Q	Valens Technologies Private Limited	AAECV9344B	Wholly Owned Subsidiary	Purchase of goods or services		1750	Approved			42.55	0	0										
3	Paramount Communications Limited	AAACP0969Q	Valens Technologies Private Limited	AAECV9344B	Wholly Owned Subsidiary	Sale of goods or services		1750	Approved			38.77	5.65	108.48										
4	Paramount Communications Limited	AAACP0969Q	Valens Technologies Private Limited	AAECV9344B	Wholly Owned Subsidiary	Loan		2000	Approved			420	1310	890										
5	Paramount Communications Limited	AAACP0969Q	Valens Technologies Private Limited	AAECV9344B	Wholly Owned Subsidiary	Interest received		180	Approved			51.52	73.31	112.34										
6	Paramount Communications Limited	AAACP0969Q	Sanjay Aggarwal	AACPA7574P	Key Management Personnel of the Company	Any other transaction	Short Term Employee Benefit	0	NA			87.45	0	0										
7	Paramount Communications Limited	AAACP0969Q	Sanjay Aggarwal	AACPA7574P	Key Management Personnel of the Company	Any other transaction	Post Employement Benefit	0	NA			3.61	0	0										
8	Paramount Communications Limited	AAACP0969Q	Sandeep Aggarwal	AACPA7575N	Key Management Personnel of the Company	Any other transaction	Short Term Employee Benefit	0	NA			90.76	0	0										
9	Paramount Communications Limited	AAACP0969Q	Sandeep Aggarwal	AACPA7575N	Key Management Personnel of the Company	Any other transaction	Post Employement Benefit	0	NA			3.61	0	0										
10	Paramount Communications Limited	AAACP0969Q	Shambhu Kumar Agarwal	ACEPA9332M	Key Management Personnel of the Company	Any other transaction	Short Term Employee Benefit	0	NA			22.64	0	0										
11	Paramount Communications Limited	AAACP0969Q	Shambhu Kumar Agarwal	ACEPA9332M	Key Management Personnel of the Company	Any other transaction	Post Employement Benefit	0	NA			0.79	0	0										
12	Paramount Communications Limited	AAACP0969Q	Rashi Goel	AUTPA8137H	Key Management Personnel of the Company	Any other transaction	Short Term Employee Benefit	0	NA			4.59	0	0										
13	Paramount Communications Limited	AAACP0969Q	Rashi Goel	AUTPA8137H	Key Management Personnel of the Company	Any other transaction	Post Employement Benefit	0	NA			0.07	0	0										
14	Paramount Communications Limited	AAACP0969Q	Nitin Gupta	AKWPG1237F	Key Management Personnel of the Company	Any other transaction	Short Term Employee Benefit	0	NA			7.72	0	0										
15	Paramount Communications Limited	AAACP0969Q	Nitin Gupta	AKWPG1237F	Key Management Personnel of the Company	Any other transaction	Post Employement Benefit	0	NA			0.17	0	0										
16	Paramount Communications Limited	AAACP0969Q	Vijay Maheshwari	AFGPM1014B	Key Management Personnel of the Company	Any other transaction	Sitting Fees	0	NA			9	0	0										
17	Paramount Communications Limited	AAACP0969Q	Malini Gupta	AAJPG2191D	Key Management Personnel of the Company	Any other transaction	Sitting Fees	0	NA			7	0	0										
18	Paramount Communications Limited	AAACP0969Q	Praveena Kala	AAGPK3924K	Key Management Personnel of the Company	Any other transaction	Sitting Fees	0	NA			7	0	0										
19	Paramount Communications Limited	AAACP0969Q	Harish Pal Kumar	AANPK0914C	Key Management Personnel of the Company	Any other transaction	Sitting Fees	0	NA			3	0	0										
20	Paramount Communications Limited	AAACP0969Q	Narendra Kumar Goyal	AFHPG3889H	Key Management Personnel of the Company	Any other transaction	Sitting Fees	0	NA			3	0	0										
Total value of transaction during the reporting period												833.43												

NITIN GUPTA

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E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately): Not Applicable

NITIN GUPTA

Digitally signed by NITIN GUPTA
Date: 2025.05.21 16:57:34 +05'30'

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