



Paramount Dye Tec Limited

Regd. off.: Village Mangarh, Machiwara Road, Kohara, Ludhiana - 141112

Email: info@paramountdyetec.com Mob No.: +91 - 90568-55519

CIN No.: U13114PB2024PLC060422 Web: www.paramountdyetec.com

Date: 14.11.2024

To

National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex,
Bandra (East), Mumbai-400051

SYMBOL: PARAMOUNT
ISIN NO.: INE0TG801013

Sub: Outcome of Board meeting (Regulation 30 & 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015) - Unaudited Financial Results for the Quarter and half year Ended 30th Sep, 2024

Dear Sir,

This is to inform that the Board of Directors of the Company at their Meeting held on Thursday 14th Nov, 2024 discussed and approved the following matter:

1. Unaudited Financial Results

Pursuant to Regulation 30 read with Part A of Schedule III and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015, the Board of Directors in their meeting held on 14th Nov, 2024 has considered and approved the Unaudited Standalone Financial Results of the Company for the quarter and half year ended 30th Sep, 2024. In this regard please find the enclosed herewith:

- 1. Unaudited Financial Results for the quarter and half year ended 30th Sep, 2024.**
- 2. Limited Review Report for the quarter and half year ended 30th Sep, 2024.**

Kindly note that the meeting of the Board of Directors commenced at 02.00 P.M. and concluded at 05:15 P.M. You are requested to take the above mentioned information on your records.

Please acknowledge the receipt.

Thanking you,

Yours faithfully,
For PARAMOUNT DYE TEC LIMITED

(Kunal Arora)
Managing Director
DIN: 09791270

Factory: Village Koom Khurd, Jhalan Road, Koom Kalan, Ludhiana -141126

M/S.PARAMOUNT DYE TEC LIMITED
CIN:- U13997PB2024PLC060422
Profit and Loss Statement for the Period

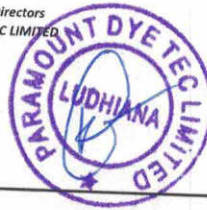
Statement of Unaudited Financial Results for Half year ended Septemeber 30, 2024 pursuant to regulation 33 of SEBI (LODR) Regulations, 2015

| Particulars | Three Months Ended | | | Six Months Ended | | | Year Ended |
|---|--|-------------------------------------|--|--|--|--|----------------|
| | For Quarter ending September 30, 2024 | For Quarter ending June 30, 2024 | For Quarter ending September 30, 2023 | For Half Year ending September 30, 2024 | For Half Year ending March 31, 2024 | For Half Year ending September 30, 2023 | March 31, 2024 |
| | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited | Audited |
| Revenue from operations | 1810.44 | 1415.92 | 520.93 | 3226.36 | 3799.29 | 1506.59 | 5305.87 |
| Other income | .00 | 7.20 | .25 | 7.20 | 16.75 | 1.19 | 17.94 |
| Total Revenue (I + II) | 1810.44 | 1423.13 | 521.18 | 3233.57 | 3816.04 | 1507.78 | 5323.81 |
| Expenses: | | | | | | | |
| Purchase of Stock in Trade | 1490.29 | 1193.38 | 1041.32 | 2683.68 | 3255.57 | 1937.23 | 5192.79 |
| Changes in Inventories of Stock in Trade | -75.97 | -26.57 | -619.03 | -102.54 | -396.62 | -732.98 | -1129.60 |
| Manufacturing Expenses | 11.77 | 8.47 | 12.22 | 20.24 | 36.52 | 34.38 | 70.90 |
| Employee benefits expense | 33.70 | 32.62 | 6.26 | 71.62 | 39.55 | 14.45 | 54.00 |
| Finance costs | 38.78 | 32.84 | 25.20 | 66.32 | 45.03 | 48.58 | 93.61 |
| Depreciation and amortization expense | 27.08 | 23.13 | 13.68 | 50.21 | 31.08 | 27.35 | 58.43 |
| Other Expenses | 14.28 | 16.69 | 13.78 | 30.97 | 53.56 | 28.60 | 82.16 |
| Total Expenses | 1539.94 | 1280.57 | 493.42 | 2820.51 | 3064.68 | 1357.61 | 4422.28 |
| Profit before tax | 270.50 | 142.55 | 27.76 | 413.06 | 751.36 | 150.17 | 901.53 |
| Tax expense: | | | | | | | |
| Current tax | | | | | | | |
| Deferred tax charge / (credit) | 68.08 | 35.88 | 9.34 | 103.97 | 217.90 | 52.48 | 270.38 |
| Previous Period's Tax | | | | | -1.85 | | -1.85 |
| Total Tax Expenses | 68.08 | 35.88 | 9.34 | 103.97 | 216.05 | 52.48 | 268.52 |
| Profit after tax | 202.42 | 106.67 | 18.42 | 309.09 | 535.31 | 97.69 | 633.00 |
| Other Comprehensive Income (OCI) | | | | | | | |
| Items that will not be reclassified to Profit & Loss: | | | | | | | |
| Re-measurement gain / (loss) on defined benefit plans | | | | | | | |
| Effect of Income Tax | | | | | | | |
| Other Comprehensive Income, net of tax | | | | | | | |
| Total Other Comprehensive Income, net of tax | | | | | | | |
| Earnings per equity share: | | | | | | | |
| (1) Basic (in Rs.)- Non Annualized | 4.49 | 2.37 | 0.41 | 6.86 | | 2.17 | 14.05 |
| (2) Diluted (in Rs.)- Non Annualized | 4.49 | 2.37 | 0.41 | 6.86 | | 2.17 | 14.05 |
| Paid up Equity share capital as on reporting date | | | | | | | |
| Total No. of Shares (Weighted Average) as on reporting date | | | | | | | |
| Face Value of per share (in Rs.) | | | | | | | |

The Explanatory notes are an Integral part of the financial results
*Enclosed Separately

For & Behalf of Board of Directors
M/S.PARAMOUNT DYE TEC LIMITED

Sd/-
KUNAL ARORA
Director & CFO
DIN No- 09791270
DATE:- 14-11-2024
Place :LUDHIANA



M/S.PARAMOUNT DYE TEC LIMITED
CIN: U13997PB2024PLC060422
Statement of Assets & Liabilities,

| Sr.No. | Particulars | Note | For Half year ended | For Year Ended March |
|--------|---|------|---------------------|----------------------|
| | | | September 30, 2024 | 31, 2024 |
| | | | Unaudited | Audited |
| I | ASSETS | | | |
| 1 | Non-Current Assets | | | |
| | (a)Property, Plant and Equipment | 1 | 2196.86 | 1679.08 |
| | (b)Right to use assets | | .00 | .00 |
| | (c)Capital Work-In-Progress | | .00 | .00 |
| | (d)Intangible Assets | | .00 | .00 |
| | (e)Financial Assets | | .00 | .00 |
| | (i) Investments | | .00 | .00 |
| | (ii) Other Financial Assets | | .00 | .00 |
| | (f) Deferred Tax Assets (net) | 2 | .00 | .00 |
| | (g) Other Non-Current Assets | | 1.85 | 1.85 |
| | Total Non - Current Assets | | 2198.72 | 1680.94 |
| 2 | Current Assets | | | |
| | (a)Inventory | 3 | 1859.45 | 1756.91 |
| | (b)Financial Assets | | | |
| | (i) Trade Receivables | 4 | | |
| | (ii) Cash And Cash Equivalent | 5 | 2124.10 | 565.58 |
| | (iii) Bank Balances Other Than (ii) Above | 6 | 35.89 | 27.57 |
| | (iv) Loans | 7 | 913.33 | 1212.03 |
| | (v) Others Financial Assets | | 554.11 | 287.46 |
| | (vi) Contract Assets | | | .00 |
| | (c)Current Tax Assets (net) | | | .00 |
| | (d)Other Current Assets | | | .00 |
| | Total Current Assets | | 5486.87 | 3849.56 |
| | Total Assets | | 7685.59 | 5530.49 |
| II | EQUITY AND LIABILITIES | | | |
| 1 | Equity | | | |
| | (a) Equity Share Capital | 8 | | |
| | (b) Other Equity | 9 | 2.25 | 2.25 |
| | Equity attributable to owners | | 3335.78 | 3026.67 |
| | Non Controlling Interest | | 3338.03 | 3028.91 |
| | Total Equity | | .00 | .00 |
| | | | 3338.03 | 3028.91 |
| 2 | Liabilities | | | |
| | Non-Current Liabilities | | | |
| | (a) Financial Liabilities | | | |
| | (i) Borrowings | 10 | | |
| | (ia) Lease Liabilities | 11 | 1708.00 | 1628.31 |
| | (ii) Other Financial Liabilities | | | .00 |
| | (b)Provisions | 13 | | .00 |
| | (c)Deferred Tax Liabilities (net) | | 381.49 | 277.51 |
| | (d) Other Non Current Liabilities | | 912.60 | .00 |
| | Total Non-Current Liabilities | | 3002.09 | 1905.82 |
| | Current Liabilities | | | |
| | (a) Financial Liabilities | | | |
| | (i) Borrowings | | | |
| | (ia) Lease Liabilities | | | .00 |
| | (ii) Trade Payables | | | .00 |
| | Due to Micro, Small & Medium Enterprises | 14 | 1126.17 | 507.48 |
| | (iii) Other Financial Liabilities | | | .00 |
| | (iv) Contract Liability | | | .00 |
| | (b) Other Current Liabilities | 15 | | .00 |
| | (c) Provisions | | 219.31 | 88.28 |
| | (d) Current Tax Liabilities (net) | | | .00 |
| | Total Current Liabilities | | 1345.48 | 595.76 |
| | Total Equity and Liabilities | | 7685.59 | 5530.49 |

For & Behalf of Board of Directors
M/S.PARAMOUNT DYE TEC LIMITED

Sd/-
KUNAL ARORA
Director & CFO
DIN No- 09791270
DATE:- 14-11-2024
Place :LUDHIANA



M/S.PARAMOUNT DYE TEC LIMITED

CIN:- U13997PB2024PLC060422

Cash Flow Statement for the Period ended on 30th September,2024

| PARTICULARS | For Half Year ended September 30, 2024 | For Year ended March 31, 2024 |
|---|---|----------------------------------|
| Cash Flow From Operating Activities | | |
| Operating Profit before Working Capital Changes | | |
| Adjustments for: | 487.87 | 506.02 |
| Depreciation During The Year | 50.21 | 17.41 |
| Operating profit Before Working Capital Changes | 538.08 | 523.43 |
| Adjustment for working Capital changes | | |
| Increase/(Decrease) In Sundry Creditors | 618.69 | -465.75 |
| Increase/(Decrease) In Provision & Payable | 103.97 | 120.75 |
| Increase/(Decrease) In Other Current Liabilities | 131.03 | -9.13 |
| (Increase)/Decrease In Other Current Assets | .00 | 26.04 |
| (Increase)/Decrease In Stock | -102.54 | -62.44 |
| (Increase)/Decrease In Sundry Debtors | -1558.51 | 708.76 |
| (Increase)/Decrease In Short Term Advances | -266.65 | -210.10 |
| Net cash flow from Working capital changes | -1074.01 | 108.12 |
| Cash flow from operating Activities | -535.93 | 631.55 |
| Less tax paid | | |
| Net cash flow from Operating Activities | 103.97 | 120.74 |
| | -639.90 | 510.82 |
| Cash flow from Investing Activities | | |
| Purchase of Fixeds Assets | | |
| Increase/(Decrease) In Non Fixed assets | -567.99 | -50.02 |
| Increase/(Decrease) In Other Non Current Assets | | |
| Rental Income | .00 | -2.78 |
| Decrease in Investments | 7.20 | 10.80 |
| Net Cash from Investing Activities | -560.79 | -42.00 |
| Cash flow from Financing Activities | | |
| Increase in Share Capital | | |
| Net Proceeds from Long Term Borrowings | 912.60 | 1405.89 |
| Net Proceeds from Short Term Borrowings | 79.69 | -13.06 |
| Finance Cost | .00 | -607.34 |
| Proceeds from Reserves & Surplus | -71.62 | -40.44 |
| Proceeds from Issue of Shares | .00 | |
| Proceeds from Borrowings/(Repayments) | .00 | |
| Net Cash from in Financing Activities | 920.67 | 745.05 |
| Net increase in cash and cash equivalents | -280.02 | 1213.87 |
| Cash and cash equivalents at beginning of period | 1229.23 | 15.37 |
| Cash and Cash Equivalents at end of period | 949.22 | 1229.23 |

Cash flows are reported using the indirect method, whereby Profit/(Loss) for the year is adjusted for the effect of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments, and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated. The Company considers all highly liquid investments that are readily convertible to known amounts of cash to be cash equivalents.

For & Behalf of Board of Directors
M/S.PARAMOUNT DYE TEC LIMITED

Sd/-
KUNAL ARORA
Director & CFO
DIN No- 09791270
DATE:- 14-11-2024
Place :LUDHIANA





Paramount Dye Tec Limited

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CIN No.: U13114PB2024PLC060422 Web: www.paramountdyetec.com

Explanatory notes to the Statement of Unaudited Financial Results for the half year ended September 30,2024

1. The above financial results for the half year ended September 30,2024 were reviewed by the Audit Committee and approved by the Board of Directors of Paramount Dye Tec Limited (the "Company") at their respective meetings held on November 14,2024
2. The financial results of the Company have been prepared in accordance with Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act,2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in terms of Regulations 33 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements Regulations, 2015)
3. The figures of the quarter ended September 30, 2024 are the balancing figures between Un-Audited figures in respect of the Six Months ended September,30,2024 and the figures up to quarter ended June 30,2024. Similarly, comparative figures of quarter and half year ended September 30,2024 have been prepared and certified by the Management of the Company to ensure such results reflect true and fair view of Company Affairs. Financial result for the quarter and half year ended September 30, 2023 have not been subjected to limited review of the auditors.
4. The Previous periods figures have been regrouped /reclassified, wherever necessary to confirm the current periods presentation.
5. The results for the half year ended September 30,2024,will be available on the Stock Exchange websites(www.nseindia.com) and on the Company's Website (www.paramountdyetec.com)
6. The Company operates in single segment i.e. Manufacturing & Trading of Textiles Products. Hence no separate segment disclosures as per "Ind AS 108: 'Operating Segments'" have been presented as such information is available in the statement

For and on behalf of Board of Directors

Paramount Dye Tec Limited



Factory: Village Koom Khurd, Jhalan Road, Koom Kalan, Ludhiana -141126



Ref. No : RMC/102/24-25

Dated. 14-11-2024

**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE HALF YEAR ENDED UNAUDITED
FINANCIAL RESULTS
TO THE BOARD OF DIRECTORS OF PARAMOUNT DYE TEC LIMITED**

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **PARAMOUNT DYE TEC LIMITED** ("the Company"), for the half year ended September 30th, 2024 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's 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 express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data 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 stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Rajesh Mehru & Co,
(Chartered Accountants)
FRN: 011715N


Rajesh Mehru
Partner

Membership No- 090725
UDIN: 24090725BKADMJ7127
Place: - Ludhiana
Date: - 14.11.2024

