



Registered Office & Factory Address
Plot No. 1,2 & 3, RS No.33, 8-B National
Highway, Village-Bilayala, Taluka-Gondal-
360311, District Rajkot, Gujarat, India
CIN : L31000GJ2006PLC049074

PARIN ENTERPRISES LIMITED
(Formerly known as Parin Furniture Limited)

17th October, 2026

To,
The Listing Compliance Department,
National Stock Exchange of India Limited,
Exchange Plaza, Bandra Kurla Complex,
Bandra [East], Mumbai – 400 051,
Maharashtra, India

Symbol: PARIN
Series: EQ

Subject: Outcome of the Board Meeting held on Saturday 17th October, 2026 and submission of Un-Audited Standalone and Consolidated Financial Results along with Limited Review Report thereon for the quarter and half year ended on 30th September, 2026.

Reference: Regulation 30 and 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

Respected Sir/Madam,

With Reference to the captioned subject, we wish to inform you that the Meeting of the Board of Directors of the Company held today i.e. Saturday, 17th October, 2026 at 1:00 P.M. and concluded at **3:15 P.M.** at the Registered office of the Company situated at Plot No.1-3, RS No. 33, 8-B National Highway, Village Billayala, Taluka-Gondal 360311, Dist. Rajkot, Gujarat India and the following matters, inter alia, have

1. Considered and approved Un-Audited Standalone and Consolidated Financial Results along with Limited Review Report thereon for the Quarter and half year ended on 30th September, 2026.

The Intimation of outcome of this Board Meeting is given pursuant to Regulation 30 of SEBI (LODR) Regulation, 2015.

We also enclosed herewith following in compliance with regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015:

1. Reviewed Un-Audited Standalone and Consolidated Financial Results of the Company for the Quarter and half year ended 30th September, 2026 along with Limited Review Report thereon together with Statement of Assets & Liabilities and Cash flow statement.

The above information is also available on the website of the Company at www.parinenterprises.com.

Pls take the same on your record.

For PARIN ENTERPRISES LIMITED
(Previously known as Parin Furniture Limited)

BINIKA
JALPESH
CHUDASAMA
A

Binika Chudasama
Company Secretary and Compliance Officer



PARIN ENTERPRISES LIMITED
(Formerly known as Parin Furniture Limited)

Registered Office & Factory Address
Plot No. 1,2 & 3, RS No.33, 8-B National
Highway, Village-Bilayala, Taluka-Gondal-
360311, District Rajkot, Gujarat, India
CIN : L31000GJ2006PLC049074

17th October, 2026

To,
The Board of Directors,
Parin Enterprises Limited.

CERTIFICATE OF CORRECTNESS OF FINANCIAL RESULTS

Pursuant to regulation 33(2)(a) of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, we hereby certify that the Financial Results of the Company for the Quarter and half year ended 30th September 2026, as placed before the meeting, do not contain any false or misleading statements or figures and do not omit any material facts which may make the statements or figures contain therein misleading.

PARIN ENTERPRISES LIMITED

Umesh D. Nandani
Chairman and Managing Director
DIN: 00039757

PARIN ENTERPRISES LIMITED

Alpa Jogi
Chief Finance Officer

Date: 17.10.2026
Place: Bilayala, Rajkot

K. P. BHANSALI & CO.

CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to

The Board of Directors

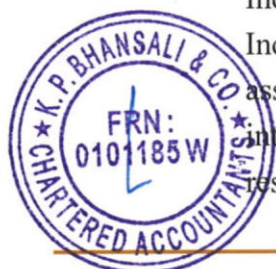
Parin Enterprises Limited

Plot No. 1, 2 & 3, RS No. 33, 8-B National Highway,

Village Bilayala, Taluka Gondal – 360311,

District Rajkot, Gujarat, India

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Parin Enterprises Limited** ("the Company") for the quarter ended 30 September 2026 and year to date from 1 April 2026 to 30 September 2026, together with the Standalone Statement of Assets and Liabilities as at 30 September 2026 and the Standalone Statement of Cash Flows for the half year ended on that date ("the 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").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors at its meeting held on 17 October 2026, 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 relevant rules issued thereunder, and other accounting principles generally accepted in India, and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other



review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under Section 143(10) of the Companies Act, 2013, and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

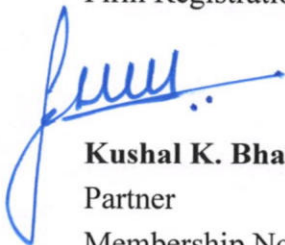
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. The equity shares of the Company were listed on the SME Emerge platform of National Stock Exchange of India Limited and have migrated to the Main Board (Capital Market Segment) of the Exchange with effect from 25 September 2026. Accordingly, this is the first occasion on which the Company is required to submit quarterly financial results under Regulation 33 of the Listing Regulations. The figures for the corresponding quarter ended 30 September 2025 and the preceding quarter ended 30 June 2026, as reported in the Statement, have been compiled by the Management and approved by the Company's Board of Directors, but have not been subjected to review or audit by us.

Our conclusion on the Statement is not modified in respect of this matter.

For, M/s. K P Bhansali & Co.

Chartered Accountants

Firm Registration No.: 101185W



Kushal K. Bhansali

Partner

Membership No.: 609905

UDIN: 26609905HOJAZZ1056



Place: Rajkot

Date: 17-10-2026

PARIN ENTERPRISES LIMITED

CIN : L31000GJ2006PLC049074

Regd. Office : Plot No. 1,2 & 3, RS No. 33, 8-B National Highway, Village-Bilayala, Taluka-Gondal, District-Rajkot, Gujarat - 360311

Phone : +91 2817123000 E-mail : info@parinfurniture.com Website : www.parinfurniture.com

Statement of Standalone Unaudited Financial Results for the Quarter and Half Year ended 30th September, 2026

(Rs. in Lacs)

Sr. No.	Particulars	Quarter ended 30.09.2026	Quarter ended 30.06.2026	Quarter ended 30.09.2025	Half year ended 30.09.2026	Half year ended 30.09.2025	Year ended 31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	2,722.71	324.63	1,494.84	3,047.34	3,668.49	7,506.84
II	Other income	(0.13)	2.93	9.25	2.79	10.04	76.28
III	Total income (I + II)	2,722.57	327.56	1,504.09	3,050.13	3,678.53	7,583.12
IV	Expenses						
	(a) Cost of materials consumed	2,132.61	299.20	904.50	2,431.80	2,109.91	3,966.37
	(b) Purchases of stock-in-trade	-	-	-	-	1,188.44	1,568.89
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(571.58)	(86.98)	(31.83)	(658.56)	(938.25)	(967.59)
	(d) Employee benefits expense	138.18	278.58	160.50	416.76	466.54	974.89
	(e) Finance costs	67.61	66.09	65.42	133.71	158.13	326.41
	(f) Depreciation and amortisation expense	62.13	61.30	66.13	123.42	66.13	260.99
	(g) Other expenses	214.47	187.95	203.73	402.42	401.25	874.33
	Total expenses (IV)	2,043.42	806.14	1,368.45	2,849.56	3,452.13	7,004.30
V	Profit / (Loss) before exceptional items and tax (III - IV)	679.15	(478.58)	135.63	200.57	226.40	578.81
VI	Exceptional items - income / (expense)						
VII	Profit / (Loss) before tax (V + VI)	679.15	(478.58)	135.63	200.57	226.40	578.81
VIII	Tax expense						
	(a) Current tax	47.31		58.95	47.31	58.95	137.06
	(b) Deferred tax	0.11	4.54	(1.97)	4.65	(1.97)	16.28
	(c) Tax adjustments relating to earlier years						
	Total tax expense	47.42	4.54	56.98	51.96	56.98	153.34
IX	Profit / (Loss) for the period from continuing operations	631.73	(483.12)	78.65	148.61	169.42	425.47
X	Profit / (Loss) from discontinued operations (net of tax)						
XI	Net Profit / (Loss) for the period	631.73	(483.12)	78.65	148.61	169.42	425.47
XII	Other Comprehensive Income (OCI)						
	A (i) Items that will not be reclassified to profit or loss						
	A (ii) Income tax relating to items that will not be reclassified						
	B (i) Items that will be reclassified to profit or loss						
	B (ii) Income tax relating to items that will be reclassified						
	Total Other Comprehensive Income (net of tax)	-	-	-	-	-	-
XIII	Total Comprehensive Income for the period	631.73	(483.12)	78.65	148.61	169.42	425.47
XIV	Paid-up equity share capital (Face value ₹ 10 each)	1,111.80	1,111.80	1,111.80	1,111.80	1,111.80	1,111.80
XV	Other equity (excluding revaluation reserve)	5,449.76	4,818.02	4,375.71	5,449.76	4,375.71	5,301.15
	Weighted average number of equity shares - Basic (in numbers)	1,11,18,000	1,11,18,000	1,11,18,000	1,11,18,000	1,11,18,000	1,11,18,000
	Weighted average number of equity shares - Diluted (in numbers)	1,12,10,587	1,12,10,587	1,11,18,000	1,12,10,587	1,11,18,000	1,12,10,587
XVI	Earnings per share (₹) (not annualised for quarters and half years)						
	(a) Basic	5.68	(4.35)	0.71	1.34	1.52	3.83
	(b) Diluted	5.64	(4.31)	0.71	1.33	1.52	3.80

For, PARIN ENTERPRISES LIMITED

Umesh Nandani

Umesh Nandani
Managing Director
DIN - 00039757

Place : Rajkot
Date : 17/10/2026



PARIN ENTERPRISES LIMITED

CIN : L31000GJ2006PLC049074

Regd. Office : Plot No. 1,2 & 3, RS No. 33, 8-B National Highway, Village-Bilayala, Taluka-Gondal, District-Rajkot, Gujarat -
Phone : +91 2817123000 E-mail : info@parinfurniture.com Website : www.parinfurniture.com

Standalone Statement of Cash Flows for the Half Year ended 30th September, 2026

(₹ in Lacs)

	Particulars	Half year ended 30.09.2026 (Unaudited)	Half year ended 30.09.2025 (Unaudited)
A	Cash flow from operating activities		
	Profit before tax	200.57	226.40
	Adjustments for:		
	Depreciation and amortisation expense	123.42	66.13
	Finance costs	133.71	158.13
	Interest income (enter as negative)	(2.79)	(5.35)
	(Profit) / Loss on sale of property, plant and equipment		
	Other non-cash items		
	Operating profit before working capital changes	454.91	445.30
	Changes in working capital (increase in assets as negative):		
	(Increase) / Decrease in trade receivables	(776.92)	1,088.34
	(Increase) / Decrease in inventories	301.11	(91.64)
	(Increase) / Decrease in other assets	(537.95)	(177.04)
	Increase / (Decrease) in trade payables	(62.97)	(460.43)
	Increase / (Decrease) in other liabilities and provisions	27.56	(154.19)
	Cash generated from operations	(594.26)	650.34
	Income taxes paid (net of refunds) (enter as negative)	(11.56)	(68.53)
	Net cash from / (used in) operating activities (A)	(605.82)	581.81
B	Cash flow from investing activities		
	Purchase of property, plant and equipment and intangibles (negative)	(151.98)	(129.82)
	Proceeds from sale of property, plant and equipment		
	Purchase of investments (negative)		
	Proceeds from sale of investments		
	Interest received	2.79	31.72
	Movement in other bank balances	30.11	5.35
	Net cash from / (used in) investing activities (B)	(119.08)	(92.75)
C	Cash flow from financing activities		
	Proceeds from borrowings	867.84	
	Repayment of borrowings (negative)		(308.50)
	Payment of lease liabilities (negative)		
	Finance costs paid (negative)	(133.71)	(158.13)
	Dividends paid (negative)		(22.24)
	Proceeds from issue of shares		
	Net cash from / (used in) financing activities (C)	734.14	(488.86)
	Net increase / (decrease) in cash and cash equivalents (A + B + C)	9.24	0.20
	Cash and cash equivalents at the beginning of the period	0.49	1.29
	Cash and cash equivalents at the end of the period	9.73	1.49

Sumit D. Patel



K. P. BHANSALI & CO.

CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of M/s Parin Enterprises Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Parin Enterprises Limited
Plot No. 1, 2 & 3, RS No. 33, 8-B National Highway,
Village Bilayala, Taluka Gondal – 360311,
District Rajkot, Gujarat, India

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Parin Enterprises Limited** (Herein after referred as “the Parent”) and its subsidiaries (the Parent and its subsidiaries together referred to as “the Group”) for the quarter ended 30 September 2026 and year to date from 1 April 2026 to 30 September 2026 (“the Statement”), attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (“Listing Regulations”).
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors at its meeting held on 17 October 2026, 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, and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.



3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under Section 143(10) of the Companies Act, 2013, and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable. The statement includes the results of the following entities:

Sr. No.	Name of Entity	Relationship
1	Pearl Furniture Private Limited	Subsidiary
2	Umerin Global Private Limited	Subsidiary

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 recognition and measurement principles laid down in the aforesaid 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 Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. The equity shares of the Company were listed on the SME Emerge platform of National Stock Exchange of India Limited and have migrated to the Main Board (Capital Market Segment) of the Exchange with effect from 25 September 2026. Accordingly, this is the first occasion on which the Company is required to submit quarterly financial results under Regulation 33 of the Listing Regulations. The figures for the corresponding quarter ended 30 September 2025 and the preceding quarter ended 30 June 2026, as reported in the Statement, have been compiled by the Management and approved by the Company's Board of Directors, but have not been subjected to review or audit by us.



Our conclusion on the Statement is not modified in respect of this matter.

For, M/s. K P Bhansali & Co.
Chartered Accountants
Firm Registration No.: 101185W



Kushal K. Bhansali
Partner
Membership No.: 609905
UDIN: 26609905RGGQMB1817



Place: Rajkot
Date: 17-10-2026

PARIN ENTERPRISES LIMITED

CIN : L31000GJ2006PLC049074

Regd. Office : Plot No. 1, 2 & 3, RS No. 33, 8-B National Highway, Village-Bilayala, Taluka-Gondal, District-Rajkot, Gujarat - 360311
Phone : +91 2817123000 E-mail : info@parinfurniture.com Website : www.parinfurniture.com

Statement of Consolidated Unaudited Financial Results for the Quarter and Half Year ended 30th September, 2026

Sr. No.	Particulars	(Rs. in Lacs)					
		Quarter ended	Quarter ended	Quarter ended	Half year ended	Half year	Year ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	8,543.27	5,125.60	1,501.07	13,668.87	10,867.78	24,765.71
II	Other income	7.80	10.05	9.25	17.85	25.80	108.17
III	Total Income (I + II)	8,551.07	5,135.65	1,510.32	13,686.71	10,893.58	24,873.88
IV	Expenses						
	(a) Cost of materials consumed	2,060.42	234.45	776.40	2,294.87	2,663.71	3,712.53
	(b) Purchases of stock-in-trade	5,747.39	4,822.97	-	10,570.36	7,324.63	16,616.73
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-1,186.24	-525.64	-55.67	-1,711.89	-1,506.53	-834.53
	(d) Employee benefits expense	336.01	477.47	191.42	813.48	736.69	1,678.26
	(e) Finance costs	182.53	176.65	97.08	359.19	348.25	716.02
	(f) Depreciation and amortisation expense	110.82	109.40	78.73	220.22	159.86	484.92
	(g) Other expenses	389.89	358.86	261.64	748.75	745.67	1,481.63
	Total expenses (IV)	7,640.82	5,654.16	1,349.61	13,294.98	10,472.28	23,855.56
V	Profit / (Loss) before exceptional items and tax (III - IV)	910.25	-518.52	160.71	391.73	421.30	1,018.33
VI	Exceptional items - income / (expense)	-	-	-	-	-	-
VII	Share of profit / (loss) of associates and joint ventures	-	-	-	-	-	-
VIII	Profit / (Loss) before tax (V + VI + VII)	910.25	-518.52	160.71	391.73	421.30	1,018.33
IX	Tax expense						
	(a) Current tax	91.11	17.35	71.88	108.46	130.25	301.29
	(b) Deferred tax	-3.94	4.02	-2.01	0.08	-10.26	-15.46
	(c) Tax adjustments relating to earlier years	-	-	-	-	-	-
	Total tax expense	87.16	21.38	69.87	108.54	119.98	285.83
X	Profit / (Loss) for the period from continuing operations	823.08	-539.89	90.84	283.19	301.32	732.50
XI	Profit / (Loss) from discontinued operations (net of tax)	-	-	-	-	-	-
XII	Net Profit / (Loss) for the period	823.08	-539.89	90.84	283.19	301.32	732.50
	Attributable to: Owners of the Company	796.46	-555.13	90.64	241.34	249.51	629.15
	Attributable to: Non-controlling interest	26.62	15.24	0.20	41.86	51.81	103.35
XIII	Other Comprehensive Income (OCI)						
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	A (ii) Income tax relating to items that will not be reclassified	-	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	B (ii) Income tax relating to items that will be reclassified	-	-	-	-	-	-
	Total Other Comprehensive Income (net of tax)	-	-	-	-	-	-
XIV	Total Comprehensive Income for the period	823.08	-539.89	90.84	283.19	301.32	732.50
	Attributable to: Owners of the Company	796.46	-555.13	90.64	241.34	249.51	629.15
	Attributable to: Non-controlling interest	26.62	15.24	0.20	41.86	51.81	103.35
XV	Paid-up equity share capital (Face value ₹ 10 each)	1,111.80	1,111.80	1,111.80	1,111.80	1,111.80	1,111.80
XVI	Other equity (excluding revaluation reserve)	6,646.44	5,849.97	5,525.50	6,646.44	5,525.50	6,405.10
	Weighted average number of equity shares - Basic (in numbers)	1,11,18,000	1,11,18,000	1,11,18,000	1,11,18,000	1,11,18,000	1,11,18,000
	Weighted average number of equity shares - Diluted (in numbers)	1,12,10,587	1,12,10,587	1,11,18,000	1,12,10,587	1,11,18,000	1,12,10,587
XVII	Earnings per share (₹) (not annualised for quarters and half years)						
	(a) Basic	7.16	(4.99)	0.82	2.17	2.24	5.66
	(b) Diluted	7.10	(4.95)	0.82	2.15	2.24	5.61

For, PARIN ENTERPRISES LIMITED

Umesh Nandani

Umesh Nandani
Managing Director
DIN - 00039757

Place : Rajkot
Date : 17/10/2026



PARIN ENTERPRISES LIMITED

CIN : L31000GJ2006PLC049074

Regd. Office : Plot No. 1,2 & 3, RS No. 33, 8-B National Highway, Village-Bilayala, Taluka-Gondal, District-Rajkot, Gujarat -

Phone : +91 2817123000 E-mail : info@parinfurniture.com Website : www.parinfurniture.com

Statement of Consolidated Assets and Liabilities as at 30th September, 2026

(₹ in Lacs)

Sr.	Particulars	As at 30.09.2026 (Unaudited)	As at 31.03.2026 (Audited)
A	ASSETS		
1	Non-current assets		
	(a) Property, plant and equipment	2,713.63	2,926.48
	(b) Capital work-in-progress	-	-
	(c) Right-of-use assets	-	-
	(d) Intangible assets	67.02	66.30
	(e) Financial assets - Investments	-	-
	(f) Financial assets - Loans	-	-
	(g) Financial assets - Other financial assets	268.82	270.33
	(h) Deferred tax assets	62.94	62.42
	(i) Other non-current assets	85	81.26
	Total non-current assets	3,197.07	3,406.80
2	Current assets		
	(a) Inventories	10,571.52	8,704.46
	(b) Financial assets - Investments	-	-
	(c) Financial assets - Trade receivables	4,657.45	5,089.13
	(d) Financial assets - Cash and cash equivalents	560.08	51.35
	(e) Financial assets - Other bank balances	100.30	130.41
	(f) Financial assets - Loans	135.26	621.48
	(g) Financial assets - Other financial assets	37.23	59.63
	(h) Current tax assets (net)	2.79	-
	(i) Other current assets	1,030.40	1,313.70
	Total current assets	17,095.01	15,970.16
	TOTAL ASSETS	20,292.08	19,376.95
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity share capital	1,111.80	1,111.80
	(b) Other equity	6,646.44	6,405.10
	(c) Non-Controlling Interest	215.28	173.42
	Total equity	7,973.52	7,690.32
2	Non-current liabilities		
	(a) Financial liabilities - Borrowings	2,834.39	2,574.19
	(b) Financial liabilities - Lease liabilities	-	-
	(c) Financial liabilities - Other financial liabilities	1.77	1.93
	(d) Provisions	59.11	49.42
	(e) Deferred tax liabilities	64.88	64.28
	(f) Other non-current liabilities	-	-
	Total non-current liabilities	2,960.15	2,689.82
3	Current liabilities		
	(a) Financial liabilities - Borrowings	7,250.08	6,524.18
	(b) Financial liabilities - Lease liabilities	-	-
	(c) Financial liabilities - Trade payables: dues of micro and small enterprises	501.18	164.28
	(d) Financial liabilities - Trade payables: dues of others	800.10	1,449.96
	(e) Financial liabilities - Other financial liabilities	188.98	316.17
	(f) Other current liabilities	414.86	362.16
	(g) Provisions	60.73	47.21
	(h) Current tax liabilities (net)	142.49	132.85
	Total current liabilities	9,358.42	8,996.81
	TOTAL EQUITY AND LIABILITIES	20,292.08	19,376.95



Sumit D. Gaudar

PARIN ENTERPRISES LIMITED

CIN : L31000GJ2006PLC049074

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Phone : +91 2817123000 E-mail : info@parinfurniture.com Website : www.parinfurniture.com

Consolidated Statement of Cash Flows for the Half Year ended 30th September, 2026

(₹ in Lacs)

	Particulars	Half year ended 30.09.2026 (Unaudited)	Half year ended 30.09.2025 (Unaudited)
A	Cash flow from operating activities		
	Profit before tax	391.73	421.30
	Adjustments for:		
	Depreciation and amortisation expense	220.22	159.86
	Finance costs	359.19	348.25
	Interest income (enter as negative)	-	(9.06)
	(Profit) / Loss on sale of property, plant and equipment	-	
	Other non-cash items		18.00
	Operating profit before working capital changes	971.14	938.35
	Changes in working capital (increase in assets as negative):		
	(Increase) / Decrease in trade receivables	431.68	821.30
	(Increase) / Decrease in inventories	(1,867.06)	(559.64)
	(Increase) / Decrease in other assets	790.03	(1,101.87)
	Increase / (Decrease) in trade payables	(312.96)	(482.72)
	Increase / (Decrease) in other liabilities and provisions	(51.44)	(98.56)
	Cash generated from operations	(38.61)	(483.13)
	Income taxes paid (net of refunds) (enter as negative)	(101.61)	(60.13)
	Net cash from / (used in) operating activities (A)	(140.22)	(543.26)
B	Cash flow from investing activities		
	Purchase of property, plant and equipment and intangibles (negative)	(8.07)	(103.14)
	Proceeds from sale of property, plant and equipment	-	
	Purchase of investments (negative)	-	
	Proceeds from sale of investments	-	
	Interest received	-	9.06
	Movement in other bank balances	30.11	9.48
	Net cash from / (used in) investing activities (B)	22.04	(84.60)
C	Cash flow from financing activities		
	Proceeds from borrowings	986.10	319.77
	Repayment of borrowings (negative)	-	
	Payment of lease liabilities (negative)	-	
	Finance costs paid (negative)	(359.19)	(348.25)
	Dividends paid (negative)	-	
	Proceeds from issue of shares	-	
	Net cash from / (used in) financing activities (C)	626.91	(28.48)
	Net increase / (decrease) in cash and cash equivalents (A + B + C)	508.73	(656.34)
	Cash and cash equivalents at the beginning of the period	51.35	728.92
	Cash and cash equivalents at the end of the period	560.08	72.58



Amur D. Sarda

PARIN ENTERPRISES LIMITED

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Regd. Office : Plot No. 1,2 & 3, RS No. 33, 8-B National Highway, Village-Bilayala, Taluka-Gondal, District-Rajkot, Gujarat - 360311
Phone : +91 2817123000 E-mail : info@parinfurniture.com Website : www.parinfurniture.com

Consolidated Segment-wise Revenue, Results, Assets and Liabilities for the Quarter and Half Year ended 30 September 2026

(₹ in Lacs)

Sr. No.	Particulars	Quarter ended	Quarter ended	Quarter ended	Half year ended	Half year ended	Year ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segment Revenue			No Segment		No Segment	
	(a) Segment A	2,729.13	328.36		3,057.49		7,708.12
	(b) Segment B	5,814.14	4,797.24		10,611.38		17,057.60
	(c) Others	-	-		-		-
	Total	8,543.27	5,125.60	-	13,668.87	-	24,765.71
	Less: Inter-segment revenue	-	-		-		-
	Revenue from operations	8,543.27	5,125.60	-	13,668.87	-	24,765.71
	Check: difference vs Standalone revenue (should be 0)	-	-		-		-
2	Segment Results (Profit / (Loss) before finance costs and tax)						
	(a) Segment A	839.83	(567.53)		272.30		708.36
	(b) Segment B	70.41	49.01		119.43		309.97
	(c) Others	-	-		-		-
	Total	910.25	(518.52)	-	391.73	-	1,018.33
	Less: Finance costs	-	-		-		-
	Less: Other unallocable expenditure net of unallocable income	-	-		-		-
	Add / (Less): Exceptional items	-	-		-		-
	Profit / (Loss) before tax	910.25	(518.52)	-	391.73	-	1,018.33
	Check: difference vs Standalone PBT (should be 0)	-	-		-		-
3	Segment Assets						
	(a) Segment A	15,752.75	14,561.30		15,752.75		15,174.33
	(b) Segment B	4,539.33	4,235.27		4,539.33		4,202.62
	(c) Others	-	-		-		-
	(d) Unallocated	-	-		-		-
	Total Segment Assets	20,292.08	18,796.57	-	20,292.08	-	19,376.95
4	Segment Liabilities						
	(a) Segment A	7,285.56	7,094.14		7,285.56		7,270.99
	(b) Segment B	5,033.01	4,552.00		5,033.01		4,415.64
	(c) Others	-	-		-		-
	(d) Unallocated	-	-		-		-
	Total Segment Liabilities	12,318.57	11,646.14	-	12,318.57	-	11,686.63



Zunnu D. Dandani

Notes:

- 1 The above results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 17th October 2026. The statutory auditors have carried out a limited review of the standalone and consolidated results for the quarter and half year ended 30 September 2026.
- 2 The equity shares of the Company were migrated from NSE Emerge (SME Platform) to the Main Board of National Stock Exchange of India Limited w.e.f. 25 September 2026, pursuant to NSE approval letter no. NSE/LIST/312 dated 23rd September 2026.
- 3 The Company was listed on the SME platform till 24 September 2026 and was required to publish results on a half-yearly basis. Accordingly, the figures for the quarter ended 30 June 2026 and the corresponding quarter ended 30 September 2025 have been compiled by management and have not been subjected to limited review / audit by the statutory auditors. However, management has exercised necessary due diligence to ensure that these figures present a true and fair view.
- 4 These results have been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules, and Regulation 33 of SEBI (LODR) Regulations, 2015.
- 5 The consolidated results include the results of Parin Enterprises Limited (the Holding Company) and its following subsidiaries (together, the Group): (i) Uemrin Global [Private Limited] – 51.00% holding; and (ii) Pearl [] [Private Limited] – 98.45% holding. Non-controlling interests represent the 49.00% and 1.55% equity held by other shareholders in these subsidiaries respectively.
- 6 **Segment reporting**

Standalone: The Company is engaged in a single business segment, i.e. manufacturing of furniture and allied items, and its performance is reviewed by the Managing Director as a whole. Accordingly, there is no separate reportable segment for the standalone results in terms of Ind AS 108 "Operating Segments".

Consolidated: In accordance with Ind AS 108 "Operating Segments", and based on the internal reporting reviewed by the Managing Director for allocating resources and assessing performance, the Group has identified the following two reportable segments:

Segment A Manufacturing of furniture and allied items (Parent Company); and

Segment B Automobile dealership of KIA India Private Limited (Subsidiary Company).

Segment-wise revenue, results, assets and liabilities are given in the Consolidated Segment statement.

- 7 The Figures for the previous periods have been regrouped / reclassified wherever necessary to conform to the current period's classification.
- 8 The Figures of standalone and Consolidated Financial statements of the half year ended on 31st March 2026 are the balancing figures between Audited figures for the year ended on 31st March 2026 year to date figures upto half year ended on 30th September 2025.
- 9 The above Financial Results are also available on our website www.parinfurniture.com and stock exchange website www.nseindia.com

Place : Rajkot

Date : 17/10/2026

For, PARIN ENTERPRISES LIMITED



Umesh D Nandani

Umesh Nandani
Managing Director
DIN - 00039757