

PARTH ELECTRICALS & ENGINEERING LIMITED
(formerly known as PARTH ELECTRICALS & ENGINEERING PRIVATE LIMITED)

Balance sheet as at 31st March 2026

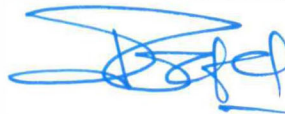
All amount in ₹ lakhs,
unless otherwise stated

Particulars	As at 31st March 2026 Audited	As at 31st March 2025 Audited	As at 1st April 2024 Audited
EQUITY AND LIABILITIES			
Shareholder's Funds			
Share Capital	1,366.80	1,001.82	125.00
Reserves & Surplus	9,778.18	3,057.26	1,324.52
	11,144.98	4,059.08	1,449.52
Non-Current liabilities			
Long Term Borrowings	-	-	641.31
Other Long Term Liabilities	-	-	-
Long Term Provisions	129.21	-	-
	129.21	-	641.31
Current Liabilities			
Short Term Borrowings	1,715.93	3,332.66	942.47
Trade Payables			
Total outstanding dues of micro enterprises and small enterprises	44.99	44.83	252.12
Total outstanding dues of creditors other than micro enterprises and small enterprises	3,769.89	1,757.94	2,828.84
Other Current Liabilities	1,416.75	1,133.18	379.41
Short Term Provisions	554.03	348.20	159.27
	7,501.59	6,616.81	4,562.10
Total	18,775.78	10,675.90	6,652.93
ASSETS			
Non-current Assets			
Property, Plant & Equipment & Intangible Assets			
Property, Plant & Equipment	2,706.42	1,574.63	1,215.36
Intangible Assets	39.85	18.83	25.41
Capital Work in Progress	1,311.03	641.92	6.37
	4,057.30	2,235.39	1,247.14
Non-current Investments	136.97	118.18	86.17
Deferred Tax Assets (Net)	48.09	8.79	5.45
Long Term Loans and Advances	293.36	260.13	256.56
Other Non-current Assets	503.08	283.85	457.94
	981.50	670.95	806.12
Current Assets			
Inventories	4,160.17	1,472.94	1,036.32
Trade Receivables	3,449.42	2,812.02	2,487.12
Cash and Cash Equivalents	4,358.69	2,737.30	777.55
Short Term Loans and Advances	1,648.11	630.93	298.68
Other Current Assets	120.60	116.37	-
	13,736.98	7,769.55	4,599.67
Total	18,775.78	10,675.90	6,652.93

Notes:

01. During the year ended 31st March 2026, the Company issued 36,49,800 Equity Shares through IPO. Listing and trading approval for these shares has been obtained from the National Stock Exchange.
02. During the year ended 31st March 2026, the Company has raised Rs. 62.00 Cr through IPO, out of which Rs. 37.68 Cr have been utilised for the object specified in the prospectus where as Rs. 24.31 Cr remain unutilised. Out of the total unutilised money Rs 23.29 Cr have been invested in Fixed Deposits which has been shown under the the head Cash & Cash Equivalents.

For and on behalf of the Board of Directors of
Parth Electricals & Engineering Limited
(formerly known as Parth Electricals & Engineering Private Limited)



Jignesh Patel
Managing Director
DIN : 02467519
Place : Vadodra
Date : 14-05-2026



PARTH ELECTRICALS & ENGINEERING LIMITED
(formerly known as PARTH ELECTRICALS & ENGINEERING PRIVATE LIMITED)

Profit & Loss Statement for the Year ended on 31st March 2026

All amount in ₹ lakhs,
unless otherwise stated

Particulars	Half Year Ended 31st March 2026 Audited	Half Year Ended		Year Ended 31st March 2026 Audited	Year Ended 31st March 2025 Audited
		30th September 2025 Unaudited	31st March 2025 Unaudited		
INCOME					
Revenue from Operations	11,760.51	8,039.93	10,477.17	19,800.44	17,467.17
Other Income	222.77	71.48	259.37	294.25	152.95
TOTAL INCOME	11,983.28	8,111.41	10,736.54	20,094.69	17,620.12
EXPENSES					
Cost of materials consumed	9,830.95	6,543.06	8,686.65	16,374.01	14,206.73
Changes in inventories of finished goods, work-in-process and Stock-in-Trade	-1,020.67	-768.76	-168.08	-1,789.43	-384.75
Employee benefits expense	717.70	712.92	538.12	1,430.62	968.61
Finance costs	105.67	113.75	229.93	219.42	371.82
Depreciation and amortization expenses	139.53	107.79	92.02	247.32	178.08
Other expenses	1,120.99	579.43	553.89	1,700.42	923.30
TOTAL EXPENSES	10,894.17	7,288.20	9,932.53	18,182.37	16,263.80
Profit before exceptional and extraordinary items and tax	1,089.11	823.21	804.01	1,912.32	1,356.32
Exceptional Items	-	-	-	-	-
Profit before extraordinary items and tax	1,089.11	823.21	804.01	1,912.32	1,356.32
Extraordinary Items	-	-	-	-	-
Profit before tax	1,089.11	823.21	804.01	1,912.32	1,356.32
Tax expense:					
Current tax	275.40	252.44	205.76	527.84	348.20
Deferred tax	0.26	-39.56	-0.94	-39.30	-3.34
Taxation adjustments for earlier years	-	-	-0.02	-	-0.24
PROFIT (LOSS) FOR THE PERIOD	813.46	610.33	599.21	1,423.79	1,011.69
Earnings per equity share:					
Basic (in ₹ per share)	5.96	5.39	4.25	11.35	10.27

Notes:

01. The above Financial Results are reviewed by the audit Committee and thereafter approved and taken on record by the Board of Directors at their meeting held on . The Statutory Auditors of the Company carried out limited review of the above financial Results pursuant to Regulation 33 of SEBI (Listing Obligation & Disclosure Requirements) Regulation 2015.

02. These financial results have been prepared in accordance with the recognition and measurement principles laid down in the AS 25 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles relevant thereto.

03. As per MCA notification dated 16th February 2015, the companies whose shares are listed on SME exchange are exempted from the compulsory requirement of adoption of IND AS. As the company is covered under exempted from the compulsory requirement of adoption of IND AS, the company has not adopted IND AS.

04. The Company operates in only one segment namely 'Doing business of manufacturing of electric switch gear equipments, distributions of such products, providing services and undertaking the project work.'. The Company is operating in India, which is considered as single geographical segment. Accordingly, no disclosure is required under AS-17.

05. Previous year / period figures have been regrouped / rearranged whenever necessary to make the comparable with current period figures.

For and on behalf of the Board of Directors of
Parth Electricals & Engineering Limited
(formerly known as Parth Electricals & Engineering Private Limited)



Jignesh Patel
Managing Director
DIN : 02467519
Place : Vadodara
Date : 14-05-2026



PARTH ELECTRICALS & ENGINEERING LIMITED
(formerly known as PARTH ELECTRICALS & ENGINEERING PRIVATE LIMITED)

All amount in ₹ lakhs,
unless otherwise stated

Cash Flows for the year ended 31st March 2026

Particulars	Year Ended 31st March 2026 Audited	Year Ended 31st March 2025 Audited
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit / Loss Before Tax	1,912.32	1,356.32
Adjustments For		
Depreciation / Amortisation / Impairment	247.32	178.08
(Profit)/Loss on Sale of Property, Plant & Equipments	-	-2.41
(Profit)/Loss on Investment	-	-5.93
Interest Income	-289.32	-144.62
Cash Discount	-	-
Sundry balances written off	0.00	0.30
Interest Expenses	219.42	371.82
Operating Profit Before Working Capital Changes	2,089.45	1,753.57
Adjustments for increase / (decrease) in working capital		
Inventories	-2,687.23	-436.62
Trade Receivables	-837.21	-176.86
Short Term Loans and Advances	-663.82	-310.07
Other Current Assets	-4.23	-116.37
Trade Payables	2,012.10	-1,278.18
Provisions	-192.80	188.93
Non - Current Liability	-	-
Other Liabilities	283.57	753.77
Cash generated from Operating Activities	-0.17	378.16
Taxes (Paid) / Refunded	-406.00	-347.97
Net Cash flows from/(used in) Operating Activities (A)	-406.17	30.19
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant & Equipments including Capital Advances & CWIP	-2,069.23	-1,166.64
Sale of Property, Plant & Equipments	-	2.72
Other Non-Current Assets	-	-
Long Term Loans and Advances	-	-
Sale / (Purchase) of Investment	-18.79	-32.01
Profit on Sale of Investment	-	5.93
Interest Received	289.32	144.62
Net Cash flows from/(used in) Investing Activities (B)	-1,798.70	-1,045.38
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Issue of Shares/Share Application Money (including Share Premium)/ (Buy Back of Shares)	5,662.11	1,597.88
Other Current Assets	-	-
Increase /(Decrease) in Long term Borrowings	-	-641.31
Increase / (Decrease) in Short-term Borrowings	-1,616.72	2,390.19
Interest Paid	-219.42	-371.83
Net Cash flows from/(used in) Financing Activities (C)	3,825.97	2,974.93
Net Increase/Decrease in Cash & Cash Equivalents	1,621.10	1,959.74
Cash and Cash Equivalents at the Beginning of the Year	2,737.30	777.55
Cash and Cash Equivalents at the End of the Year (A+B+C)	4,358.40	2,737.30

Notes:

01. The above Cash Flow Statement has been prepared in accordance with the 'Indirect Method' as set out in the Accounting Standard 3 on "Cash Flow Statements" issued by the Institute of Chartered Accountants of India.

For and on behalf of the Board of Directors of
Parth Electricals & Engineering Limited
(formerly known as Parth Electricals & Engineering Private Limited)



Jignesh Patel
Managing Director
DIN : 02467519
Place : Vadodara
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