

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

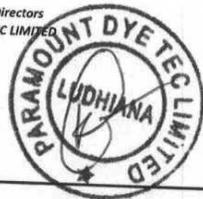
Statement of Unaudited Financial Results for Half year ended September 30, 2024 pursuant to regulation 33 of SEBI (LODR) Regulations, 2015

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
<b>Total Revenue (I + II)</b>	<b>1810.44</b>	<b>1423.13</b>	<b>521.18</b>	<b>3233.57</b>	<b>3816.04</b>	<b>1507.78</b>	<b>5323.81</b>
<b>Expenses:</b>							
Purchase of Stock in Trade							
Changes in Inventories of Stock in Trade	1490.29	1193.38	1041.32	2683.68	3255.57	1937.23	5192.79
Manufacturing Expenses	-75.97	-26.57	-619.03	-102.54	-396.62	-732.98	-1129.60
Employee benefits expense	11.77	8.47	12.22	20.24	36.52	14.45	70.90
Finance costs	33.70	32.62	6.26	66.32	39.55	34.38	54.00
Depreciation and amortization expense	38.78	32.84	25.20	71.62	45.03	48.58	93.61
Other Expenses	27.08	23.13	13.68	50.21	31.08	27.35	58.43
	14.28	16.69	13.78	30.97	53.56	28.60	82.16
<b>Total Expenses</b>	<b>1539.94</b>	<b>1280.57</b>	<b>493.42</b>	<b>2820.51</b>	<b>3064.68</b>	<b>1357.61</b>	<b>4422.28</b>
<b>Profit before tax</b>	<b>270.50</b>	<b>142.55</b>	<b>27.76</b>	<b>413.06</b>	<b>751.36</b>	<b>150.17</b>	<b>901.53</b>
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
<b>Total Tax Expenses</b>	<b>68.08</b>	<b>35.88</b>	<b>9.34</b>	<b>103.97</b>	<b>216.05</b>	<b>52.48</b>	<b>268.52</b>
<b>Profit after tax</b>	<b>202.42</b>	<b>106.67</b>	<b>18.42</b>	<b>309.09</b>	<b>535.31</b>	<b>97.69</b>	<b>633.00</b>
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							
<b>Other Comprehensive Income, net of tax</b>							
<b>Total Other Comprehensive Income, net of tax</b>							
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	<b>ASSETS</b>			
1	<b>Non-Current Assets</b>			
	(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)		.00	.00
	(g) Other Non-Current Assets	2	1.85	1.85
	<b>Total Non - Current Assets</b>		2198.72	1680.94
2	<b>Current Assets</b>			
	(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
	<b>Total Current Assets</b>		5486.87	3849.56
	<b>Total Assets</b>		7685.59	5530.49
II	<b>EQUITY AND LIABILITIES</b>			
1	<b>Equity</b>			
	(a) Equity Share Capital	8	2.25	2.25
	(b) Other Equity	9	3335.78	3026.67
	<b>Equity attributable to owners</b>		3338.03	3028.91
	Non Controlling Interest		.00	.00
	<b>Total Equity</b>		3338.03	3028.91
2	<b>Liabilities</b>			
	<b>Non-Current Liabilities</b>			
	(a) <b>Financial Liabilities</b>			
	(i) Borrowings	10	1708.00	1628.31
	(ia) Lease Liabilities	11		.00
	(ii) Other Financial Liabilities			.00
	(b) Provisions	13	381.49	277.51
	(c) Deferred Tax Liabilities (net)		912.60	.00
	(d) Other Non Current Liabilities			.00
	<b>Total Non-Current Liabilities</b>		3002.09	1905.82
	<b>Current Liabilities</b>			
	(a) <b>Financial Liabilities</b>			
	(i) Borrowings			.00
	(ia) Lease Liabilities			.00
	(ii) Trade Payables			.00
	Due to Micro, Small & Medium Enterprises	14	1126.17	507.48
	Dues to Others			.00
	(iii) Other Financial Liabilities			.00
	(iv) Contract Liability			.00
	(b) Other Current Liabilities	15	219.31	.00
	(c) Provisions			88.28
	(d) Current Tax Liabilities (net)			.00
	<b>Total Current Liabilities</b>		1345.48	595.76
	<b>Total Equity and Liabilities</b>		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
<b>Cash Flow From Operating Activities</b>		
Operating Profit before Working Capital Changes	487.87	506.02
<b>Adjustments for:</b>		
Depreciation During The Year	50.21	17.41
<b>Operating profit Before Working Capital Changes</b>	<b>538.08</b>	<b>523.43</b>
<b>Adjustment for working Capital changes</b>		
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
<b>Net cash flow from Working capital changes</b>	<b>-1074.01</b>	<b>108.12</b>
<b>Cash flow from operating Activities</b>	<b>-535.93</b>	<b>631.55</b>
Less tax paid		
<b>Net cash flow from Operating Activities</b>	<b>103.97</b>	<b>120.74</b>
	<b>-639.90</b>	<b>510.82</b>
<b>Cash flow from Investing Activities</b>		
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
<b>Net Cash from Investing Activities</b>	<b>-560.79</b>	<b>-42.00</b>
<b>Cash flow from Financing Activities</b>		
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	
<b>Net Cash from in Financing Activities</b>	<b>920.67</b>	<b>745.05</b>
<b>Net increase in cash and cash equivalents</b>	<b>-280.02</b>	<b>1213.87</b>
<b>Cash and cash equivalents at beginning of period</b>	<b>1229.23</b>	<b>15.37</b>
<b>Cash and Cash Equivalents at end of period</b>	<b>949.22</b>	<b>1229.23</b>

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

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

Email: [info@paramountdyetec.com](mailto:info@paramountdyetec.com) Mob No.: +91 - 90568-55519

CIN No.: U13114PB2024PLC060422 Web: [www.paramountdyetec.com](http://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](http://www.nseindia.com)) and on the Company's Website ([www.paramountdyetec.com](http://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



**RAJESH MEHRU & CO.**

Chartered Accountants



2761/II, GURDEV NAGAR,  
LUDHIANA-141001 (PB.)

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Ph. : 0161-4613428, 4417849, 4673428

Mobile : +91 94170-02428

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**

