

November 07, 2025

To
The Department of Corporate Services
BSE Limited
1st Floor, P.J. Towers,
Dalal Street
Mumbai-400001

Dear Sir/Madam,

Sub: Outcome of the 3rd meeting of the Board of Directors for the FY 2025-26 held on 07th November 2025

Ref: Scrip ID: PARMCOS-B; Scrip Code: 507970

As already intimated, vide our letter dated 30th October 2025, and pursuant to the provisions of Regulation 30 and 33, read with Schedule III Para A of Part A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please be informed that the Board of Directors of the Company met today, and the meeting commenced at 2:30 PM (IST) and concluded at 03:30 PM (IST). In this meeting, the Board has amongst other matters considered, approved, and taken on record the following:

1. The Statement of Unaudited Financial Results for the quarter and half year ended 30th September 2025.
2. Auditor's Limited Review Report on Unaudited Financial Results for the quarter and half year ended 30th September 2025.

A copy of Statement of Unaudited Financial Results along with Auditor's Limited Review Report thereon for the quarter and half year ended 30th September 2025, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, is enclosed herewith for your record and reference.

The said results will be duly published in the newspaper as required under Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and will be uploaded on the website of the Company (www.parammount.com).

Kindly take the aforesaid information on record and oblige.

Thanking You,

Yours faithfully,

For Paramount Cosmetics (India) Limited

Hiitesh Topiwaalla
Managing Director
(DIN: 01603345)

PARAMOUNT COSMETICS (INDIA) LIMITED

CIN: L24240GJ1985PLC008282

Regd. Office: Plot No. 165/B-15 & 16, 2nd Phase G.I.D.C, Vapi, District Valsad, Gujarat - 396195



Corp. office: 902-904, 9th Floor, Prestige Meridian-1, 29 M.G. Road,
Bangalore-560001

Tel: 080-25320870 / 71 / 25327357

Email: compliance.officer@parammount.com

Website: www.parammount.com



PARAMOUNT COSMETICS (INDIA) LIMITED			
Registered Office: 165/B-15&16, 2nd Phase, G I D C, Vapi, District Valsad, Gujarat - 396195			
CIN: L24240GJ1985PLC008282			
UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2025			
		Rs. Lakhs	
Particulars	As at September 30, 2025	As at March 31, 2025	
	(Unaudited)	(Audited)	
I	ASSETS		
	Non Current Assets		
	(a) Property, plant and equipment	402.48	422.71
	(b) Other intangible assets	1,000.64	1,000.80
	(c) Financial assets		
	(i) Other financial assets	1.56	1.56
	(d) Deferred tax assets (net)	41.31	43.55
	Total Non Current Assets	1,446.00	1,468.61
	Current Assets		
	(a) Inventories	2,158.89	2,123.51
	(b) Financial assets		
	(i) Trade receivables	87.25	216.87
	(ii) Cash and cash equivalents	9.65	8.66
	(iii) Bank balances other than above	139.33	136.77
	(iv) Other financial assets	57.84	58.63
	(c) Other current assets	40.15	34.83
	Total Current Assets	2,493.11	2,579.26
	TOTAL - ASSETS	3,939.11	4,047.87
II	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity share capital	485.50	485.50
	(b) Other equity	1,558.75	1,551.05
	Total Equity	2,044.25	2,036.55
	LIABILITIES		
	Non Current Liabilities		
	(a) Financial liabilities		
	(i) Borrowings	189.21	272.78
	(ii) Other financial liabilities	93.01	125.01
	(b) Provisions	22.86	20.50
	(c) Other non current liabilities	9.00	10.00
	Total Non Current Liabilities	314.08	428.29
	Current Liabilities		
	(a) Financial liabilities		
	(i) Borrowings	854.30	866.30
	(ii) Trade payables		
	Dues to micro and small enterprises	30.16	32.57
	Dues to others	117.53	149.77
	(b) Other current liabilities	303.73	306.46
	(c) Provisions	133.07	96.29
	(d) Current tax liabilities (net)	141.98	131.65
	Total Current liabilities	1,580.77	1,583.03
	Total Liabilities	1,894.86	2,011.32
	TOTAL EQUITY AND LIABILITIES	3,939.11	4,047.87
For and on behalf of the Board of Directors			
PARAMOUNT COSMETICS (INDIA) LIMITED			
 Hiitesh Topiiwaalla Managing Director (DIN 01603345)			
			
Place : Bangalore			
Date : 07/11/2025			





PARAMOUNT

Rising beyond imagination

PARAMOUNT COSMETICS (INDIA) LIMITED

Registered Office: 165/B-15&16, 2nd Phase, G I D C, Vapi, District Valsad, Gujarat - 396195

CIN: L24240GJ1985PLC008282

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/ HALF YEAR ENDED 30TH SEPTEMBER, 2025

S No.	PARTICULARS	Quarter Ended			Half Year Ended		Rs. Lakhs
		30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	Year Ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	31-Mar-25 (Audited)
1	Income						
	(a) Revenue from Operation	869.23	467.69	512.53	1,336.93	884.59	2,038.01
	(b) Other Income	22.93	35.07	26.18	58.00	55.93	123.01
	Total Income	892.16	502.76	538.72	1,394.92	940.53	2,161.02
2	Expenses :						
	(a) Cost of material consumed	-	-	-	-	-	-
	(b) Purchase of Stock-in-trade	732.44	279.61	559.71	1,012.04	739.65	1,733.14
	(c) Change in inventory of finished goods, work in progress and stock in trade	(38.33)	2.94	(219.42)	(35.39)	(191.32)	(427.59)
	(d) Employees benefits expense	59.19	71.58	53.24	130.77	105.77	245.76
	(e) Finance Cost	29.71	66.62	41.88	96.32	85.08	159.98
	(f) Depreciation and Amortisation expense	11.62	11.41	14.09	23.03	28.01	54.99
	(g) Other Expenses	74.69	69.55	88.42	144.24	169.72	388.21
	Total Expenses	869.32	501.70	537.92	1,371.02	936.91	2,154.50
3	Profit Before Tax (1-2)	22.84	1.06	0.80	23.90	3.62	6.52
4	Tax Expense:						
	Current Tax	9.88	5.55	1.21	15.44	1.21	-
	Deferred Tax	0.31	0.82	(1.78)	1.12	(0.31)	6.93
	Prior Period Taxes	-	0.74	-	0.74	-	(3.42)
5	Profit/(Loss) for the Period (PAT) 3-4	11.52	(6.05)	1.37	6.60	2.72	3.00
6	Other Comprehensive Income (Net of Tax)						
A	(i) Items that will not be reclassified to profit or loss						
	- Remeasurement Gains/(losses) on defined benefit plans	0.73	0.73	2.25	1.47	4.51	2.93
	(ii) Income tax relating to items that will not be reclassified to profit or loss						
	- Remeasurement Gains/(losses) on defined benefit plans	(0.18)	(0.18)	(0.57)	(0.37)	(1.13)	(0.74)
	Total Other Comprehensive Income (Net of Tax)	0.55	0.55	1.69	1.10	3.37	2.20
7	Total Comprehensive Income for the period	12.08	(5.50)	3.05	7.70	6.09	5.20
8	Paid Up equity share capital (Face/Paid up value of Rs. 10)	485.50	485.50	485.50	485.50	485.50	485.50
9	Earnings per Equity Share - After extraordinary items : (Annualised)	0.95	(0.50)	0.11	0.27	0.11	0.06
	Basic and Diluted Earnings Per Share (EPS) (Annualised)	0.95	(0.50)	0.11	0.27	0.11	0.06

For and on behalf of the Board of Directors
PARAMOUNT COSMETICS (INDIA) LIMITED


Hiitesh Topiwala
Managing Director
(DIN 01603345)



Place : Bangalore
Date : 07/11/2025

PARAMOUNT COSMETICS (INDIA) LIMITED

CIN: L24240GJ1985PLC008282

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CIN: L24240GJ1985PLC008282		
UNAUDITED STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2025		
Particulars	Rs. Lakhs	
	For the half year ended September 30, 2025 (Unaudited)	For the year ended March 31, 2025 (Audited)
Cash Flow from operating activities		
Profit/(Loss) before tax	23.90	6.52
Adjustments for non-cash items:		
Depreciation / Amortization	23.03	54.99
Profit on sale of Fixed Assets	-	-
Finance costs	96.32	159.98
Rental Income	(43.20)	(86.40)
Interest Income	(2.56)	(9.70)
Defined benefit plans (OCI)	1.47	2.93
Operating Profit before working capital changes	98.97	128.33
Movements in working Capital :		
(Decrease) / Increase in Trade payables	(34.65)	(25.04)
(Decrease) / Increase Other current financial liabilities	-	(2.50)
(Decrease) / Increase in other current liabilities	(2.73)	55.79
(Decrease) / Increase in short-term provisions	36.79	5.50
(Decrease) / Increase in Non Current Provisions	2.36	1.62
(Decrease) / Increase in other non current financial liabilities	(32.00)	2.00
(Decrease) / Increase in Other Non current liabilities	(1.00)	(2.00)
Decrease / (Increase) in Other non current financial assets	-	0.95
Decrease / (Increase) in Other Non-current assets	-	11.00
Decrease / (Increase) in inventories	(35.39)	(427.59)
Decrease / (Increase) in trade receivables	129.62	169.67
Decrease / (Increase) in other current financial assets	0.80	223.64
Decrease / (Increase) in Other current assets	(5.33)	11.52
Cash generated from / (used in) Operations	157.44	152.88
Direct Taxes Paid (Net of Refunds)	(5.11)	(9.98)
Net cash flow from / (used in) operating activities(A)	152.33	142.90
Cash Flow from investing activities		
Purchase of Fixed Assets	(2.65)	(0.15)
Decrease / (Increase) in Fixed Deposits	(2.56)	(2.46)
Interest Income	2.56	9.70
Rental Income	43.20	86.40
Net cash flow from / (used in) investing activities (B)	40.55	93.49
Cash Flows from financing activities		
Increase (Decrease) in Long Term Borrowings	(83.57)	(114.86)
Increase (Decrease) in Working Capital Borrowings	(11.99)	33.57
Interest Expense	(96.32)	(159.98)
Net cash flow from / (used in) financing activities (C)	(191.89)	(241.28)
Net Increase / (Decrease) in cash and cash equivalents (A+B+C)	0.99	(4.89)
Cash and cash equivalents at the beginning of the year	8.66	13.55
Cash and Cash Equivalents at the end of the year	9.65	8.66
Components of Cash and Cash Equivalents		
Cash on Hand	7.41	5.66
With Banks	2.24	3.01
Total Cash and Cash Equivalents	9.65	8.66
For and on behalf of the Board of Directors PARAMOUNT COSMETICS (INDIA) LIMITED		
		
Hitesh Topiwaalla Managing Director (DIN 01603345)		
		
Place : Bangalore Date : 07/11/2025		

PARAMOUNT COSMETICS (INDIA) LIMITED

CIN: L24240GJ1985PLC008282

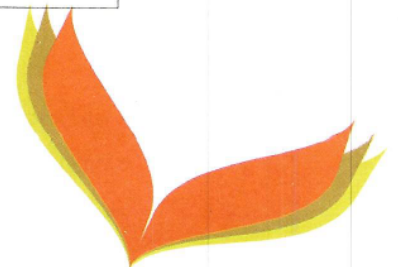
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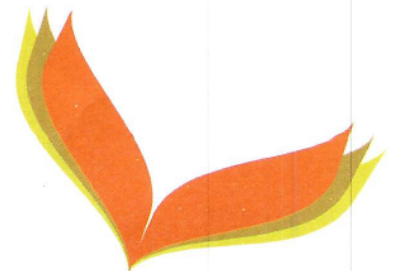
Notes

1. The above Unaudited Financial Results ("Financial Results") for the quarter ended September 30, 2025 and the year to-date results for the period from April 01, 2025 to September 30, 2025, are prepared and published in accordance with Regulation 33 of the SEBI (Listing obligations & Disclosure Requirements) Regulations, 2015, as amended.
2. The Audit Committee has reviewed, and the Board of Directors has approved the above results and its release at their respective meetings held on 07th November 2025. The Statutory Auditors of the Company have issued audit report with unmodified opinion on the above results.
3. During the quarter, the Company has written off inventories amounting to ₹182.01 lakhs. The inventory written off pertains to items that were assessed as unfit for sale or use due to spoilage and/or physical damage incurred during handling or storage. The assessment was carried out by the warehouse and quality control teams, who segregated these inventories from the usable and saleable stock.

Based on a detailed review and evaluation, management concluded that these inventories have no recoverable value and are unsellable and unusable. Accordingly, these items have been written off in the books of account.

The Company further confirms that the disposal of these items will be carried out in compliance with the applicable environmental regulations, including norms prescribed by the Pollution Control Board. The disposal will be undertaken through an approved vendor, with adequate documentation maintained to ensure traceability and regulatory compliance.

4. The requirement of Ind AS 108 "Segment Reporting" is not applicable to the Company as it is engaged in single business segment.
5. Previous period's figures have been regrouped/re-classified wherever necessary to make the same comparable.
6. The company is not having any subsidiary, associate, or joint venture therefore, it has prepared only standalone results.



7. As per requirements of regulation 33 of the Securities and Exchange Board of India, the company is required to publish unaudited financial results. Investors can view the Unaudited financial results of the company for the quarter ended September 30, 2025 and the year to-date results for the period from April 01, 2025 to September 30, 2025, on the Company's website www.parammount.com or on www.bseindia.com, the website of Bombay Stock Exchange (BSE).

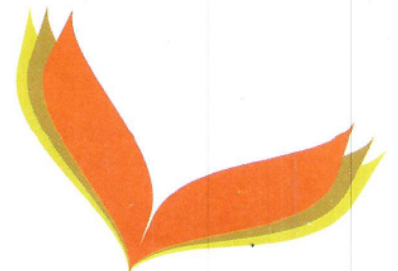
**For and on behalf of the Board
Paramount Cosmetics (India) Limited**



Hiitesh Topiiwaalla
Managing Director
DIN: 01603345



Place: Bangalore
Date: 07/11/2025



Independent Auditor's Review Report on unaudited financial results of Paramount Cosmetics (India) Limited for the quarter and year to date, pursuant to the Regulation 33 of SEBI of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review Report

To
The Board of Directors
Paramount Cosmetics (India) Limited

1. We have reviewed the accompanying statement of unaudited financial results of **Paramount Cosmetics (India) Limited** (the "Company") for the quarter ended 30th September 2025 and Year to date results for the period 1st April 2025 to 30th September 2025 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulations 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 Management and approved by the 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 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 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 (ICAI). 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 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.

Sharma & Pagaria

CHARTERED ACCOUNTANTS

Excellence, Integrity, Independence

4. Based on our review conducted and procedures performed 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 ("IND AS") specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulations 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Sharma and Pagaria

Chartered Accountants

Firm's Registration No. 008217S



Pawan Pagaria

Partner

Membership No. 201781

UDIN: 25201781BMJIFT3493

Place: Bangalore

Date: 07/11/2025



Sharma & Pagaria
CHARTERED ACCOUNTANTS

Bengaluru : Bhagvathi Towers, 3rd Floor 52, 33rd Cross, Jayanagar, 4th Block,
Bengaluru 560 011. Tel : 080-26535445, 26633411

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