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

Dear Sir/Madam,

Sub: Outcome of the 06th Meeting of the Board of Directors for the FY 2026-27 held on 05th November 2026

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

As already intimated vide our letter dated 28th October 2026 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 03:00 PM and concluded at 03:55 PM. In this meeting, the Board has considered, approved, and taken on record the following:

1. To take note and record the Quarterly compliances for the second quarter and half year ended 30th September 2026, as per SEBI (LODR), 2015 and other statutory compliances;

2. To consider and approve the unaudited financial results for the second quarter and half year ended 30th September 2026 along with the limited review report;

A copy of Statement of Unaudited Financial Results along with Auditor's Limited Review Report thereon for the 2nd quarter and half yearly ended 30th September 2026, 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

Managing Director
DIN: 01603345

Date: 05.11.2026
Place: Bangalore

PARAMOUNT COSMETICS (I) LTD. Bangalore

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@parcos.in
website: www.parammount.com

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PARAMOUNT COSMETICS (INDIA) LIMITED
CIN No : L24240GJ1985PLC008282
Registered Office : Plot No:165/B-15&16, 2nd Phase ,G I D C,VAPI, District Valsad, Gujarat-396195
UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2026

(Rs. In Lakhs)

	Particulars	As at September 30, 2026	As at March 31, 2026
I	ASSETS		
	Non Current Assets		
	(a) Property, plant and equipment	-	382.60
	(b) Other intangible assets	1,000.00	1,000.48
	(c) Financial assets		
	(i) Other financial assets	0.71	0.71
	(d) Deferred tax assets (net)	13.83	36.49
	Total Non Current Assets	**1,014.54**	**1,420.28**
	Current Assets		
	(a) Inventories	1,556.80	1,874.09
	(b) Financial assets		
	(i) Trade receivables	1.47	2.21
	(ii) Cash and cash equivalents	10.13	24.65
	(iii) Bank balances other than above	-	124.18
	(iv) Other financial assets	20.69	40.13
	(c) Other current assets	20.32	32.81
	Total Current Assets	**1,609.41**	**2,098.08**
	TOTAL - ASSETS	**2,623.95**	**3,518.35**
II	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity share capital	485.50	485.50
	(b) Other equity	1,602.94	1,562.54
	Total Equity	**2,088.44**	**2,048.04**
	LIABILITIES		
	Non Current Liabilities		
	(a) Financial liabilities		
	(i) Borrowings	-	10.07
	(ii) Other financial liabilities	64.01	74.01
	(b) Provisions	17.33	16.64
	(c) Other non current liabilities	7.00	333.00
	Total Non Current Liabilities	**88.34**	**433.72**
	Current Liabilities		
	(a) Financial liabilities		
	(i) Borrowings	58.76	228.70
	(ii) Trade payables		
	Dues to micro and small enterprises	6.77	64.71
	Dues to others	37.98	65.91
	(iii) Other financial liabilities	-	250.00
	(b) Other current liabilities	153.85	216.27
	(c) Provisions	116.90	129.04
	(d) Current tax liabilities (net)	72.91	81.97
	Total Current liabilities	**447.17**	**1,036.59**
	Total Liabilities	**535.51**	**1,470.31**
	TOTAL EQUITY AND LIABILITIES	**2,623.95**	**3,518.35**

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

Hiitesh Topiiwaalla
Managing Director
(DIN 01603345)
Place : Bangalore
Date : 05th November 2026

PARAMOUNT COSMETICS (I) LTD. Bangalore

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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, 2026

(Rs. In Lakhs)

S No.	PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
		30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
		(Unaudited)	Unaudited	Unaudited	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	(a) Revenue from Operation	277.79	336.23	869.23	614.02	1,336.93	2,139.47
	(b) Other Income	78.40	59.58	22.93	137.98	58.00	111.00
	Total Income	**356.19**	**395.81**	**892.16**	**752.00**	**1,394.92**	**2,250.47**
2	Expenses :				-		
	(a) Cost of material consumed		-	-		-	-
	(b) Purchase of Stock-in-trade	72.62	102.32	732.44	174.94	1,012.04	1,277.79
	(c) Change in inventory of finished goods, work in progress and stock in trade	133.85	183.45	(38.33)	317.30	(35.39)	249.41
	(d) Employees benefits expense	55.00	48.38	59.19	103.38	130.77	221.79
	(e) Finance Cost	3.56	8.81	29.71	12.37	96.32	183.01
	(f) Depreciation and Amortisation expense	0.11	9.25	11.62	9.36	23.03	46.28
	(g) Other Expenses	48.20	37.15	74.69	85.35	144.24	238.82
	Total Expenses	**313.34**	**389.36**	**869.32**	**702.70**	**1,371.02**	**2,217.09**
3	**Profit Before Tax (1-2)**	**42.85**	**6.45**	**22.84**	**49.30**	**23.90**	**33.38**
4	**Tax Expense:**						
	Current Tax	-	-	9.88	-	15.44	20.31
	Deferred Tax	21.28	0.98	0.31	22.26	1.12	4.92
	Prior Period Taxes	(5.58)	(6.58)	-	(12.16)	0.74	3.03
5	**Profit/ (Loss) for the Period (PAT) 3-4**	**27.15**	**12.05**	**12.65**	**39.20**	**6.60**	**5.12**
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	0.80	0.80	0.73	1.60	1.47	8.52
	(ii) Income tax relating to items that will not be reclassified to profit or loss				-		
	- Remeasurement Gains/(losses) on defined benefit plans	(0.20)	(0.20)	(0.18)	(0.40)	(0.37)	(2.14)
	Total Other Comprehensive Income (Net of Tax)	**0.60**	**0.60**	**0.55**	**1.20**	**1.10**	**6.37**
7	**Total Comprehensive Income for the period**	**27.75**	**12.65**	**13.20**	**40.40**	**7.70**	**11.49**
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)	2.24	0.99	1.04	1.61	0.27	0.11
	Basic and Diluted Earnings Per Share (EPS) (Annualised)	2.24	0.99	1.04	1.61	0.27	0.11

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

Hiitesh Topiwaalla
Managing Director
(DIN 01603345)
Place : Bangalore
Date : 05th November 2026

PARAMOUNT COSMETICS (I) LTD. Bangalore

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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 CASH FLOW FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2026

(Rs. In Lakhs)

Particulars	For the half year ended September 30, 2026	For the year ended March 31, 2026
Cash Flow from operating activities		
Profit/(Loss) before tax	49.29	33.38
Adjustments for non-cash items:		
Depreciation / Amortization	9.36	46.28
Balances Written back	(57.68)	(90.60)
Balances Written off	-	12.56
Profit on sale of Fixed Assets	(77.00)	(1.95)
Finance costs	12.37	183.01
Rental Income	(2.25)	(9.00)
Interest Income	(0.04)	(4.95)
Defined benefit plans (OCI)	1.60	8.52
Operating Profit before working capital changes	(64.35)	177.24
Movements in working Capital :		
(Decrease) / Increase in Trade payables	(85.87)	(51.71)
(Decrease) / Increase Other current financial liabilities	(250.00)	250.00
(Decrease) / Increase in other current liabilities	(4.74)	(46.57)
(Decrease) / Increase in short-term provisions	(12.14)	67.17
(Decrease) / Increase in Non Current Provisions	0.69	(3.86)
(Decrease) / Increase in other non current financial liabilities	(10.00)	(51.00)
(Decrease) / Increase in Other Non current liabilities	(326.00)	323.00
Decrease / (Increase) in Other non current financial assets	-	0.85
Decrease / (Increase) in inventories	317.30	249.41
Decrease / (Increase) in trade receivables	0.74	214.66
Decrease / (Increase) in other current financial assets	19.44	18.50
Decrease / (Increase) in Other current assets	12.49	2.02
Cash generated from / (used in) Operations	(402.44)	1,149.70
Direct Taxes Paid (Net of Refunds)	3.11	(73.03)
Net cash flow from / (used in) operating activities(A)	(399.33)	1,076.67
Cash Flow from investing activities		
Purchase of Fixed Assets	-	(6.13)
Sale of Fixed Asset	450.73	2.22
Interest Income	0.04	4.95
Decrease / (Increase) in Fixed Deposits	124.18	12.60
Rental Income	2.25	9.00
		-
		-
Net cash flow from / (used in) investing activities (B)	577.19	22.64
Cash Flows from financing activities		-
Increase (Decrease) in Long Term Borrowings	(10.07)	(262.71)
Increase (Decrease) in Working Capital Borrowings	(169.94)	(637.60)
Interest Expense	(12.37)	(183.01)
Net cash flow from / (used in) financing activities (C)	(192.38)	(1,083.32)
		-
Net Increase / (Decrease) in cash and cash equivalents (A+B+C)	(14.52)	15.99
		-
Cash and cash equivalents at the beginning of the year	24.65	8.66
Cash and Cash Equivalents at the end of the year	10.13	24.65
		-
Components of Cash and Cash Equivalents		-
Cash on Hand	1.61	1.42
With Banks	8.52	23.23
Total Cash and Cash Equivalents	10.13	24.65

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

Hiitesh Topiiwaalla
Managing Director
(DIN 01603345)
Place : Bangalore
Date : 05th November 2026

PARAMOUNT COSMETICS (I) LTD. Bangalore

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Notes

1. The above Unaudited Financial Results ("Financial Results") for the quarter ended September 30, 2026, and the year to-date results for the period from April 01, 2026 to September 30, 2026, 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 05th November 2026.

3. During the quarter ended 30 June 2026, the Company sold its factory, comprising land, building, Plant and Machinery, Office Equipment, Furniture and Fixtures, Computers and Computer Software and other miscellaneous assets, to Paramount Kumkum Private Limited, a related party of the Company, for an aggregate consideration of ₹392.75 lakhs. The sale of the aforesaid assets was effected on 30 June 2026.

   The Sale Deeds in respect of the land, building and other assets were executed on 30 June 2026. However, registration of the land and building and other related formalities are still ongoing as at 30 September 2026.

   The Special Resolution for entering into the above transaction was duly approved by the shareholders through an Extraordinary General Meeting (EGM) held on 13 February 2026.

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, 2026 and the year to-date results for the period from April 01, 2026 to September 30, 2026, 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: 05/11/2026

PARAMOUNT COSMETICS (I) LTD. Bangalore

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 2026 and Year to date results for the period 1st April 2026 to 30th September 2026 ("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.

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: 26201781LHCEZZ5261

Place: Bangalore
Date: 05/11/2026