



PRAKASH WOOLLEN & SYNTHETIC MILLS LTD.

Manufacturers, Exporters & Importers of High Class Mink Blankets

Regd. Office & Works :
18th KM. Stone Delhi Moradabad Road, NH-24, Vill. Amhera PO. Chaudherpur, Distt. Amroha - 244 102 U.P.
CIN: L17291UP1979PLC004804 • Tel: 8791001430, 9760091983

H. O. & Mailing Address :
430, Civil Lines, Kanth Road, Moradabad - 244001 U.P. (India) • Mob. : 9837007288
E-mail : info@prakashwoollen.com • Website : www.prakashwoollen.com

Date: 12.02.2025

The Manager
Department of Corporate Relationship
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai- 400001

SCRIPCODE: 531437
SCRIP ID- PWASML

SUB: INTEGRATED FILING (FINANCIAL) FOR THE QUARTER AND THE NINE MONTHS ENDED 31ST DECEMBER 2024


Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-POD/2/CIR/P/2024/185 dated 31st December 2024, read with BSE Circular No. 20250102-4 dated 02nd January 2025, we are submitting herewith the Integrated Filing (Financial) for the quarter and the nine months ended 31st December 2024.

We request you to kindly take the above on record.

Thanking you,

Yours faithfully,

FOR PRAKASH WOOLLEN & SYNTHETIC MILLS LIMITED


(Sneha Agarwal)
Company Secretary & Compliance Officer
Membership No.: A70716



Encl. as above



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Integrated Filing (Financial) for the quarter and the nine months ended 31st December 2024

Financial Results	Enclosed as Annexure
Statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc.	Not Applicable
Format for disclosing outstanding default on loans and debt securities	Not Applicable
Format for disclosure of related party transactions (applicable only for half yearly filings i.e., 2nd and 4th quarter)	Not Applicable
Statement on impact of audit qualifications (for audit report with modified opinion) submitted along-with annual audited financial results (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter)	Not Applicable



Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of Prakash Woollen & Synthetic Mills Limited pursuant to the Regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended.

**Review Report
To The Board of Directors
Prakash Woollen & Synthetic Mills Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Prakash Woollen & Synthetic Mills Limited ("the Company"), for the quarter ended 31st December, 2024 ("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'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 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 Company's personnel 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.



HARSHIT MEHROTRA AND ASSOCIATES

Chartered Accountants

CA Harshit Mehrotra

☎ 9410488400, 8218047432

✉ caharshitmehrotra@gmail.com

🌐 mehrotraassociates.in

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 ("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 M/s Harshit Mehrotra and Associates
Chartered Accountant



(CA Harshit Mehrotra)
(Proprietor)

(Membership No.459699)

UDIN NO.- 25459699BMJAKO2312

Place: Vill. Amhera (Amroha)

Date: 12/02/2025

PRAKASH WOOLLEN & SYNTHETIC MILLS LIMITED

Regd. office. 18th KM Stone, Delhi Moradabad Road, NH24, Village-Amhera, Distt: J.P.NAGAR-244102, U.P.

CIN-L17291UP1979PLC004804

PH: 9760091983, Email:info@prakashwoollen.com, Website: www.prakashwoollen.com

Statement of Standalone Unaudited Results for the Quarter Ended 31/12/2024

(Rs. in Lakhs)							
S.No.	Particulars	3 months ended (31.12.2024)	Preceeding 3 months ended (30.09.2024)	Corresponding 3 months ended in the previous year (31.12.2023)	Year to date figures for current period ended (31.12.2024)	Year to date figures for the previous year ended (31.12.2023)	Previous year ended (31.03.2024)
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from operations	5707.29	2826.68	4889.55	9920.39	9029.11	10213.48
II	Other income	0.58	0.45	0.00	1.75	0.15	0.88
III	Total income (I+II)	5707.87	2827.13	4889.55	9922.14	9029.26	10214.36
IV	Expenses						
	(a) Cost of materials consumed	2138.02	2266.25	2505.89	5969.52	6385.80	8075.01
	(b) Purchases of stock-in-trade	4.64	0	13.41	12.65	14.60	17.49
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	2939.55	(188.26)	1146.09	1832.59	(180.62)	(1455.37)
	(d) Employee benefits expense	208.64	202.35	205.78	602.78	601.08	786.72
	(e) Finance costs	114.05	133.00	125.53	377.33	324.37	459.13
	(f) Depreciation and amortisation expense	126.08	126.21	152.54	378.28	419.23	574.75
	(g) Other expenses	515.23	479.00	566.60	1331.84	1461.33	1738.12
V	Total expenses	6046.21	3018.55	4715.84	10504.99	9025.79	10195.85
VI	Profit/(loss) before exceptional items and tax (III-V)	(338.34)	(191.42)	173.71	(582.85)	3.47	18.51
VII	Exceptional items	-	-	-	-	-	-
VIII	Profit/(loss) before tax (VI+VII)	(338.34)	(191.42)	173.71	(582.85)	3.47	18.51
IX	Tax expense						
	Current tax	76.28	(29.86)	0.54	38.14	0.54	2.89
	Deffered tax charge /(credit)	81.45	(62.43)	0.47	5.80	(10.95)	(81.21)
	Tax in respect of earlier years	-	-	-	-	-	0.86
X	Profit/ (loss) for the period from continuing operations (VIII-IX)	(496.07)	(99.13)	172.70	(626.79)	13.88	95.97
XI	Profit/ (loss) from discontinued operations	-	-	-	-	-	-
XII	Tax expense of discontinued operations	-	-	-	-	-	-
XIII	Profit/ (loss) from discontinued operations (after tax)	-	-	-	-	-	-
XIV	Profit/ (loss) for the period (X+XIII)	(496.07)	(99.13)	172.70	(626.79)	13.88	95.97
XV	Other Comprehensive Income:						
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Remeasurements of net defined benefit plans	-	-	-	-	-	(21.85)
	Income tax relating to above items	-	-	-	-	-	5.68
XVI	Total Comprehensive Income for the period (XIV+XV)(Comprising profit/(loss) and Other Comprehensive	(496.07)	(99.13)	172.70	(626.79)	13.88	79.80
XVII	Earnings per equity share(for discontinued & continuing operations) of face value of Rs. 10 each						
	(a) Basic	(4.84)	(0.97)	1.68	(6.11)	0.14	0.94
	(b) Diluted	(4.84)	(0.97)	1.68	(6.11)	0.14	0.94

NOTES:

- The above results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on February 12, 2025.
- The standalone results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- The company is engaged in the blankets business, therefore, there is only one reportable segment in accordance with the Accounting Standards on Segment Reporting (Ind AS 108). Hence segment reporting is not applicable to the company.
- The blankets business is seasonal in nature and accordingly financial results for the quarter are not representative of the whole year.
- Previous year/ quarter figures have been regrouped wherever required.

Place : Village Amhera (Amroha)
Date : 12th February 2025



By Order of the Board
For Prakash Woollen & Synthetic Mills Limited
Vijay Kumar Gupta
Whole Time Director & CFO
DIN: 00335325