

# PALM JEWELS LIMITED

CIN: L36910GJ2005PLC046809

Registered Office: C/205, D/205, 2nd Floor, Super Mall Besides Lal Bungalow,  
C.G. Road, Ahmedabad-380009, Gujarat, India.

Website: [www.palmjewelsltd.com](http://www.palmjewelsltd.com)

E-mail: [compliance.pjl@gmail.com](mailto:compliance.pjl@gmail.com)

Contact: +91 8460449722

Date: 29.05.2024

To  
The General Manager-Listing  
Corporate Relationship Department  
The BSE Limited  
Phiroz Jeejeebhoy Tower  
Dalal Street, Mumbai-400001

**SUBJECT: Outcome of the Board Meeting to consider and approve the audited financial results of the Company for the financial year ended on 31<sup>st</sup> March, 2024**

**REF: PALM JEWELS LIMITED (Scrip Code: 541444)**

Pursuant to Regulations 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors of the Company at their meeting held on Wednesday 29<sup>th</sup> May, 2024 decided to declare and approve Audited Financial statement for the period ended on 31<sup>st</sup> March, 2024. In the meeting the Board on recommendation of the Audit Committee the Board has decided the following matter.

1. Considered and approved the audited standalone financial results of the Company for the quarter and financial year ended on 31<sup>st</sup> March, 2024
2. Re-appointment of Neelam Somani & Associates, Practicing Company Secretaries (COP No. 12454) as Secretarial Auditor of the Company for the financial year 2023-24

**We hereby enclose the following:**

- I. Audit report for the financial year ended on 31<sup>st</sup> March 2024
- II. Audited Financial Results (Standalone) for the financial year ended on 31<sup>st</sup> March 2024
- III. Declaration Regarding Audit report with unmodified/unqualified opinion

The meeting commenced at 05:00 P.M. and concluded at 07:45 P.M.

Kindly take the same on your records.

Yours faithfully,  
For, PALM JEWELS LIMITED

ROHIT  
DALPATBHAI  
SHAH

Digital signature of ROHIT DALPATBHAI SHAH  
CIN: L36910GJ2005PLC046809  
DIN: 00543440  
Date: 29.05.2024  
IP Address: 192.168.1.100  
Device: Windows 10  
Browser: Microsoft Edge

**ROHIT DALPATBHAI SHAH**  
Managing Director  
DIN: 00543440

Ref. No. :

Date :

**UDIN :- 24044602BKFIMZ4076**

**Independent Auditor's Report (Unmodified Opinion) on Audited Standalone Quarterly Financial Results and year to date results of the Company, Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

**INDEPENDENT AUDITOR'S REPORT  
TO THE BOARD OF DIRECTORS OF PALM JEWELS LIMITED**

**Report on the audit of the Standalone Financial Results  
Opinion.**

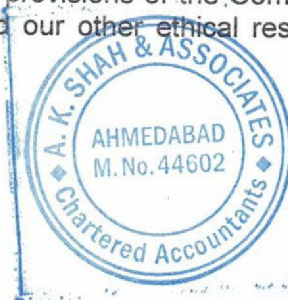
We have audited the accompanying standalone quarterly financial results of Palm Jewels Limited (The company) for the quarter ended 31<sup>st</sup> March, 2024 and the year to date results for the period from 1<sup>st</sup> April, 2023 to 31<sup>st</sup> March, 2024, attached Herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, As amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. Give a true and fair view in conformity with the recognition and measurement Principles laid down in the applicable accounting standards and other Accounting principles generally accepted in India of the net profit/losses and other Comprehensive income and other financial information for the quarter ended 31<sup>st</sup> March, 2024 as well as the year to date results for the period from 1<sup>st</sup> April, 2023 to 31<sup>st</sup> March, 2024.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with



these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Management's Responsibilities for the Standalone Financial Results**

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

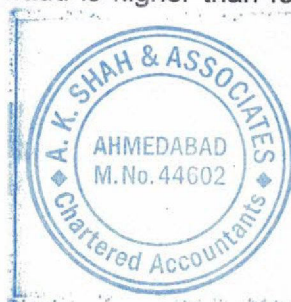
The Board of Directors are also responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as



fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

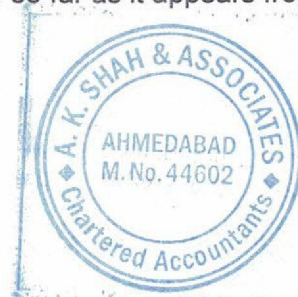
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

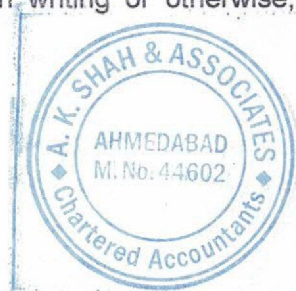
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### **Report on Other Legal and Regulatory Requirements**

- 1) As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure "A" statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
- 2) As required by Section 143(3) of the Act, we report that:
  - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
  - (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

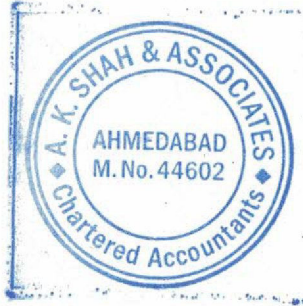


- (c) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, and the best of our information and explanation given to us, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with relevant Rule.
- (e) On the basis of the written representations received from the directors as on 31st March, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2023 from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".
- (g) In our opinion, the managerial remuneration for the year ended March 31, 2023 has been paid / provided by the Company to its directors in accordance with the provisions of Section 197 read with Schedule V to the Act;
- (h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company does not have any pending litigations which would impact its financial position.
  - ii. The Company did not have any long - term contracts including derivative contracts for which there were any material foreseeable losses;
  - iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
  - iv. a) The Management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
  - b) The Management has represented, that, to the best of its knowledge and belief, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall,



directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries. Based on the audit procedures performed that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e) contain any material misstatement.

- v. During the year company has neither paid any interim dividend nor proposed any final dividend
- vi. Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording **audit trail (edit log)** facility is applicable to the Company with effect from April 1, 2023, and accordingly, reporting under Rule 11(g) of Companies (Audit and Auditors) Rules, 2014 is not applicable for the financial year ended March 31, 2024.



Place : Ahmedabad  
Date: 29/05/2024

For A.K. Shah & Associates  
CHARTED ACCOUNTANTS  
FRN: 0109478W

A handwritten signature in blue ink, appearing to read "Ajit K. Shah".

CA. Ajit K. Shah  
M.No.: 044602


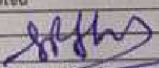
PALM JEWELS LIMITED

CIN: L36910GJ2005PLC046809

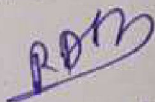
Registered Address: C/205, D/205, 2nd Floor, Super Mall Besides Lal Bungalow, C. G. Road, , Ahmedabad, Gujarat, 380009.

Website: www.palmjewelsltd.com Contact: 079-40952056 Email: compliance.nid@gmail.com

STATEMENT OF ASSET & LIABILITIES AS ON 31ST MARCH, 2024

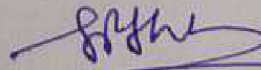
Particulars	Year Ended on	Year Ended on
	31.03.2024	31.03.2023
	Audited (in lakh)	Audited (in lakh)
<b>ASSETS</b>		
<b>(1) Non-Current Assets</b>		
(i) Property, Plant And Equipment	97.68	54.77
(ii) Intangible Assets		
(iii) Capital Work in Progress		
(iv) Intangible assets under development		
<b>Non-Current Financial Assets</b>		
(a) Non-Current Investments		
(b) Trade Receivables, Non-Current		
(c) Loans, Non-Current		
(d) Other Non-Current Financial Assets		
Deferred tax assets (net)		
<b>Total Non Current Assets</b>	<b>97.68</b>	<b>54.77</b>
<b>(2) Current Assets</b>		
Inventories	1,416.62	1,442.59
<b>Current Financial Assets</b>		
(a) Current investments		
(b) Trade receivables	50.32	59.79
(c) Cash and cash equivalents	20.47	37.23
(d) Bank Balance other than Cash and cash equivalents		
(e) Loans, Current	175.91	77.54
(f) Other Current Financial Assets		
<b>Total Current Financial Assets</b>		
Current Tax Assets (net)		
Other Current Assets		
<b>Total Current Assets</b>	<b>1663.32</b>	<b>1617.15</b>
<b>Total Assets</b>	<b>1761.00</b>	<b>1671.92</b>
<b>EQUITY AND LIABILITIES</b>		
<b>(1) Equity</b>		
Equity Share Capital	1,004.10	1,004.10
Other Equity	501.05	465.22
<b>Total Equity</b>	<b>1505.15</b>	<b>1469.32</b>
<b>(2) Liabilities</b>		
<b>Non-Current Liabilities</b>		
<b>Non-Current Financial Liabilities</b>		
(a) Borrowings, non current	81.77	175.27
(b) Trade Payables, non current		
(c) Other non current financial liabilities		
<b>Total Non-Current Financial Liabilities</b>		
Provision, non current		
Deferred tax liabilities (net)	1.02	0.22
Other non current liabilities		
<b>Total Non-Current Liabilities</b>	<b>82.79</b>	<b>175.49</b>
<b>Current Liabilities</b>		
<b>Current Financial Liabilities</b>		
(a) Borrowings, current		
(b) Trade Payables, current		
(i) Total Outstanding dues of Micro Small & Medium Enterprises		
(ii) Total Outstanding dues of creditors other than Micro Small & Medium Enterprises	74.84	25.37
(c) Other current financial liabilities		
<b>Total Current Financial Liabilities</b>		
Other Current liabilities	98.22	1.74
Provision, current		
Current tax liabilities (net)		
<b>Total Current Liabilities</b>	<b>173.06</b>	<b>27.11</b>
<b>Total Liabilities</b>	<b>255.85</b>	<b>202.60</b>
<b>Total Equity and Liabilities</b>	<b>1761.00</b>	<b>1671.92</b>
For, Palm Jewels Limited		
		
ROHIT D SHAH	SAUNIL SHAH	
Managing Director	Whole Time Director	Date: 29.05.2024
DIN: 00543440	DIN: 07673046	Place: Ahmedabad

For, PALM JEWELS LIMITED



DIRECTOR

For, PALM JEWELS LIMITED



DIRECTOR

**PALM JEWELS LIMITED**

CIN: L88910012005PLC046809

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 Website: www.palmjewels.com Contact: 079-40053058 Email: compliance.plj@gmail.com

**STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31ST MARCH, 2024**


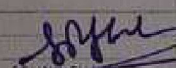
(Rs. in Lacs)

Sl. No	Particulars	Quarter Ended			Year Ended	
		3 Month ended on 31.03.2024 Audited	3 Month ended on 31.12.2023 Unaudited	3 Month ended on 31.03.2023 Audited	Year Ended on 31.03.2024 Audited	Year Ended on 31.03.2023 Audited
	<b>Income:</b>					
I	Revenue from operations	4022.69	17030.47	2370.96	16053.16	9968.71
II	Other Income	2.90	7.05	8.53	5.85	18.11
III	<b>Total Income (I+II)</b>	<b>4025.59</b>	<b>17037.52</b>	<b>2379.49</b>	<b>16059.01</b>	<b>9986.82</b>
	<b>Expenses:</b>					
	Cost of materials consumed				15,229.60	9,495.00
	Purchase of Stock-in-Trade	1014.00	11,705.5	1,885.20		
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	-5.86	31.83	234.87	26.97	264.32
	Employee Benefit Expense	54.40	53.71	47.68	108.11	96.13
	Financial Costs	4.28	13.99	7.39	18.27	16.11
	Depreciation and Amortization Expense	9.28	6.24	3.83	15.52	8.13
	Other Expenses	33.57	106.5	38.34	140.07	165.39
	<b>Total Expense</b>	<b>4009.67</b>	<b>12001.53</b>	<b>2312.21</b>	<b>16017.44</b>	<b>9947.54</b>
V	Profit before exceptional items and tax	15.92	35.99	15.28	45.67	39.48
VI	Exceptional items					
VII	Profit before tax (V - VI)	15.92	35.99	15.28	45.67	39.48
VIII	<b>Tax expense:</b>					
	(1) Current tax	3.00	8.00	7.00	11.00	9.00
	(2) Deferred tax					
IX	Profit/(Loss) from the period from continuing operations (VII - VIII)	12.92	27.99	13.28	34.67	30.48
X	Profit/(Loss) from discontinuing operations before tax					
XI	Tax expense of discontinuing operations					
XII	Profit/(Loss) from Discontinuing operations (X - XI)					
XIII	Profit/(Loss) for the period (IX + XII)	12.92	27.99	13.28	34.67	30.48
XIV	Other comprehensive Income net of tax					
XV	<b>Total Comprehensive Income for the year</b>	<b>12.92</b>	<b>27.99</b>	<b>13.28</b>	<b>34.67</b>	<b>30.48</b>
XVI	<b>Details of equity share capital</b>					
	Paid up equity share capital (Face value 10/-)	1004.10	1004.10	1004.10	1004.10	1004.10
XVII	<b>Earning per share:</b>					
	<b>Earning per equity share for continuing operations:</b>					
	(1) Basic earnings (loss) per share from continuing operations	0.13	0.28	0.13	0.35	0.30
	(2) Diluted earnings (loss) per share from continuing operations	0.13	0.33	0.13	0.35	0.30
	<b>Earning per equity share for discontinued operations:</b>					
	(1) Basic earnings (loss) per share from discontinued operations					
	(2) Diluted earnings (loss) per share from discontinued operations					
	<b>Earning per equity share:</b>					
	(1) Basic earnings (loss) per share from continuing and discontinued operations	0.13	0.28	0.13	0.35	0.30
	(2) Diluted earnings (loss) per share from continuing and discontinued operations	0.13	0.33	0.13	0.35	0.30

**Notes:**

- The above Financial Results were reviewed by the Audit Committee and Approved by the Board of Directors at their respective Meeting held on 29th May 2024.
- The Company's business activity fall within a single primary business segment.
- Previous year's figures are re-grouped, re-classified wherever necessary.

By order of the Board of Directors  
For - Palm Jewels Limited

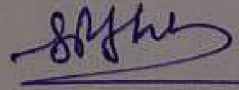
 ROHIT D SHAH Managing Director DIN - 00543440	 SAUNDHYAN Whole Time Director DIN - 07673046
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Date: 29.05.2024  
Place: Ahmedabad

For, PALM JEWELS LIMITED

For, PALM JEWELS LIMITED





DIRECTOR

DIRECTOR



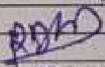
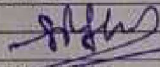
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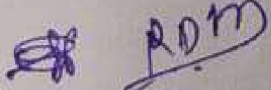
Website: www.palmjewelsltd.com Contact: 079-40052056 Email: compliance.pji@gmail.com

Particulars	2023-24		2022-23	
	Amount	Amount	Amount	Amount
<b>(A) Cashflow From Operating Activities :-</b>				
Net Profit Before Tax		45.67		39.48
Add: Depreciation	15.52		8.33	
Finance Cost	18.27	33.79	16.11	24.44
Less: Dividend From MUCOB				
Profit on Sale/Discard/Deletion of Fixed Asset				
Operating Profit before W.C. Charges		79.46		63.92
<u>Movement in Working Capital :-</u>				
Decre./Incr. In Inventories	25.97		264.32	
Decre./Incr. In Debtors	9.47		35.50	
Decre./Incr. In Loans & Advances	98.37		15.44	
Decre./Incr. In Provision	96.48		0.00	
(Decre.)/Incr. Creditors for expense			0.00	
(Decre.)/Incr. Creditors	49.47		8.90	
(Decre.)/Incr. In Other Current Liabilities	0.00	208.88	19.83	202.45
Cash Generated from Operations		208.88		202.45
Less: Taxes Paid		11.00		9.00
Net Cash From Operating Activities (A) =		277.34		257.37
<b>(B) Cashflow From Investing Activities :-</b>				
Purchase of fixed Assets	42.91		3.72	
Sale of fixed Assets	0.00		0.00	
		42.91		3.72
Cash used / Generated in Investment Activities		42.91		3.72
<b>(C) Cashflow From Financing Activities :-</b>				
Issue of Equity Shares				
Decrease in Share Premium				
Interest & Other Borro. Cost Paid	18.27		16.11	
Decrease in Long Term Borrowings	93.50		230.60	
Decrease in Non - Current Asset	0.00	111.77	12.92	259.63
Cash used / Generated in Finance Activities		111.77		259.63
Net Cash Outflows During the Year (A+B+C)		208.48		5.98
Add: Opening Bal Of Cash & Cash Equivalent		37.23		43.21
Less: Closing Bal. Of Cash & Cash Equivalent			20.47	37.23


For, Palm Jewels Limited	
	
ROHIT D. SHAH	SAUNIL SHAH
Managing Director	Whole Time Director
DIN: 00543440	DIN: 07673046

Date: 29.05.2024  
Place: Ahmedabad

For, PALM JEWELS LIMITED

  
DIRECTOR

For, PALM JEWELS LIMITED

  
DIRECTOR

# PALM JEWELS LIMITED

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Website: [www.palmjewelsltd.com](http://www.palmjewelsltd.com)

E-mail: [compliance.pjl@gmail.com](mailto:compliance.pjl@gmail.com)

Contact: +91 8460449722

## DECLARATION

(Pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015)

Pursuant to the proviso to regulation 33 (3) (d) of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 as amended, We, Palm Jewels Ltd, having its Registered office situated at C/205, D/205, 02<sup>nd</sup> Floor, Super Mall, Besides Lal Bungalow, C.G. Road, Ahmedabad-380009, Gujarat do hereby declare and confirm that the Audit Report issued by Statutory Auditor of the Company M/s. A. K. SHAH & ASSOCIATES, Chartered Accounts, (Firm Registration Number: 109478W) on the Annual Audited Standalone Financial Results for the Financial year ended 31st March, 2024 is with Unmodified Opinion(s) and accordingly the statement on impact of audit qualification is not required to be given.

For, PALM JEWELS LIMITED

ROHIT  
DALPATBHAI  
I SHAH

Digitally signed by ROHIT DALPATBHAI SHAH  
DN: cn=ROHIT DALPATBHAI SHAH,  
o=PALM JEWELS LIMITED, ou=PALM JEWELS LIMITED,  
email=ROHIT.DALPATBHAI@PALMJEWEELS.COM,  
c=IN,  
serialNumber=1000, jurisdiction=IN, postalCode=380009,  
streetAddress=C/205, D/205, 02<sup>nd</sup> Floor, Super Mall, Besides Lal Bungalow, C.G. Road, Ahmedabad-380009, Gujarat, India,  
date=2024.03.29 10:52:59 +0530

ROHIT DALPATBHAI SHAH  
Managing Director  
DIN: 00543440