

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

E-mail: compliance.pjl@gmail.com

Contact: +91 8460449722

Date: 11.02.2025

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

SUBJECT: INTEGRATED FILING (FINANCIAL) - UNAUDITED FINANCIAL RESULTS OF THE COMPANY FOR THE QUARTER AND NINE MONTHS PERIOD ENDED ON 31ST DECEMBER, 2024

REF: PALM JEWELS LIMITED (SCRIP CODE: 541444)

Dear Sir/Ma'am,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financial) - Unaudited Financial Results for the quarter and nine months period ended on 31st December, 2024, which was also approved by the Audit Committee and the Board of Directors of the Company at their meeting held today i.e., on Tuesday, February 11, 2025 at 04:00 P.M. and concluded at 06:00 P.M.

Kindly take the same in your records and oblige.

Thanking You,

Yours Faithfully,

For, PALM JEWELS LIMITED

Rohit
Dalpatbh
ai Shah

Digitally signed by Rohit Dalpatbhai Shah
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ROHIT DALPATBHAI SHAH
Managing Director
DIN: 00543440

Bharat H. Shah & Co.

Chartered Accountants

P V Enclave, 1002, Sindhu Bhavan Marg, Opp. Astral House,
Near Shilp Circle, Bodakdev, Ahmedabad-380058

E-mail : cabharathshah@yahoo.com

Limited Review Report on the Un-audited Standalone Financial Results for the quarter and nine months ended 31st December, 2024, pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors,
Palm Jewels Limited
Ahmedabad.


We have reviewed the accompanying statement of Un-audited Standalone Financial Results of **Palm Jewels Limited** ("the Company") for the quarter and nine months ended 31st December, 2024, ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.

This statement is the responsibility of the Company's 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 read with relevant rules issued there under and other accounting principles generally accepted in India read with the Circular. Our responsibility is to issue a report on the financial statements based on our review.

We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of interim Financial information performed by the Independent Auditor of 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 financial statements are 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with applicable accounting standards as notified under the Companies (India Accounting Standards) Rules, 2015 as specified in Section 133 of the Companies Act 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies 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, Bharat H. Shah & Co.
Chartered Accountants
FRN: 101217W



CA Bharat H. Shah
Partner
Membership No: 039664

UDIN: 25039664BMSCCK8113

Place: Ahmedabad
Date: 11th Feb, 2024

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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2024

(₹ in Lakhs)

Sr. No.	Particulars	Standalone					Year Ended 31-03-2024 (Audited)
		Quarter Ended			Nine Months Ended		
		31-12-2024 (Unaudited)	30-09-2024 (Unaudited)	31-12-2023 (Unaudited)	31-12-2024 (Unaudited)	31-12-2023 (Unaudited)	
1	Income						
	(a) Revenue from operations	7,007.24	4,952.66	5,678.76	15,215.43	12,030.47	16,053.16
	(b) Other Income	2.04	-	4.10	2.37	7.05	9.95
	Total Income	7,009.28	4,952.66	5,682.86	15,217.80	12,037.52	16,063.11
2	Expenses						
	(a) Purchase of stock-in-trade	7,522.25	4,762.59	5,408.78	15,704.20	11,795.50	15,709.50
	(b) Change in Inventories of finished goods, stock-in-trade, and work-in-progress.	(640.29)	44.42	192.08	(834.42)	31.83	25.97
	(c) Employee benefits expense	21.03	20.04	19.23	54.39	53.71	108.11
	(d) Finance costs	4.03	4.39	4.14	9.38	13.99	18.27
	(e) Depreciation and amortisation expense	3.74	3.77	2.07	11.24	6.24	15.52
	(f) Other expenses	82.81	89.19	41.26	210.49	100.26	140.07
	Total Expenses	6,993.57	4,924.40	5,667.56	15,155.28	12,001.53	16,017.44
3	Profit before exceptional items and tax (1-2)	15.71	28.26	15.30	62.52	35.99	45.67
4	Add/(Less) : Exceptional Items (net)	-	-	-	-	-	-
5	Profit before tax (3+4)	15.71	28.26	15.30	62.52	35.99	45.67
6	Tax expense						
	Current Tax	4.11	6.84	4.00	15.77	8.00	11.00
	Deferred Tax Liability	2.26	-	-	-	-	-
	Less: Deferred assets for deferred tax	-	(2.40)	-	(0.14)	-	-
7	Net Profit after tax (5-6)	9.34	23.82	11.30	46.89	27.99	34.67
8	Other comprehensive income						
	(a) Items that will not be reclassified to profit or loss (net of tax)	-	-	-	-	-	-
	(b) Items that will be reclassified to profit or loss (net of tax)	-	-	-	-	-	-
	Other Comprehensive Income	-	-	-	-	-	-
9	Total Comprehensive Income for the period/Year (7+8)	9.34	23.82	11.30	46.89	27.99	34.67
10	Net Profit attributable to :						
	Owners of the Company	-	-	-	-	-	-
	Non Controlling Interest	-	-	-	-	-	-
11	Other Comprehensive Income						
	Owners of the Company	-	-	-	-	-	-
	Non Controlling Interest	-	-	-	-	-	-
12	Total Comprehensive Income						
	Owners of the Company	-	-	-	-	-	-
	Non Controlling Interest	-	-	-	-	-	-
13	Paid-up Equity Share Capital (Face Value of Rs. 10 each)	1,004.10	1,004.10	1,004.10	1,004.10	1,004.10	1,004.10
14	Earning per share (Face Value of Rs10 each) Basic & Diluted (not annualised)	0.09	0.24	0.11	0.47	0.28	0.35
15	Earning per share (Face Value of 10 each) Diluted (not annualised)						
16	Other Equity excluding Revaluation Reserves as at 31st March	-	-	-	-	-	-

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Notes :

1. The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 11th February, 2025.
2. The Limited Review under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the Statutory Auditors for the results quarter and nine months ended 31st December, 2024 and have issued unmodified review report.
3. The Standalone Financial Results of (the 'Company') PALM JEWELS LIMITED have been prepared in accordance with Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India and in terms of Regulation 33 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
4. The Company is engaged in the business of manufacture and sale of gold Jewellery and articles of various designs/specifications viz. 'Jewellery Business' and hence there are no separate reportable segments as per Ind AS 108. There are no material individual markets outside India and hence the same is not disclosed for geographical segments for the segment revenues or results or assets.
6. The figures of the corresponding previous periods/ year have been regrouped/ reclassified, wherever necessary to conform to the current period's presentation.
7. The Standalone Results of the company are available on the company's website: www.palmjewelsltd.com and also available on Bombay Stock Exchange website www.bseindia.com.
8. The figures INR in Lakhs are rounded off to nearest two decimals.

Date : 11/02/2025
Place : Ahmedabad



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B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. - Not Applicable.

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES:

There is no default during the quarter under review

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half yearly filings i.e., 2nd and 4th quarter) - Not Applicable.

E. 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.

For, PALM JEWELS LIMITED

Rohit
Dalpatbhai
Shah

Digitally signed by Rohit Dalpatbhai Shah
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ROHIT DALPATBHAI SHAH
Managing Director
DIN: 00543440