



**PATDIAM**  
JEWELLERY LTD

Date: 13<sup>th</sup> November, 2024

To  
The Manager  
Listing & Compliance  
**Bombay Stock Exchange (BSE Limited)**  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai – 400 001.

**Sub: Outcome of Board Meeting held on 13/11/2024**

**Ref: Patdiam Jewellery Limited**  
**Scrip Code: 539401**

Dear Sir/ Madam,

With reference to the captioned subject and pursuant to the Regulation 33 of SEBI (LODR) Regulation, 2015, the Board of Directors of the Company at its meeting held on Wednesday, 13<sup>th</sup> November, 2024 at 02.00 PM and concluded at 03.00 PM, inter alia,

- Considered and approved the Unaudited Financial Result along with Limited Review Report for the half year ended on 30<sup>th</sup> September, 2024.
- Resignation of Mrs. Kritika Jain, Company Secretary and Compliance officer with effect from 13<sup>th</sup> November, 2024.

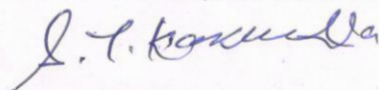
Please find enclosed Unaudited Half Yearly Financial Result as on 30.09.2024 along with Limited Review Report issued by M/s. Dave & Dave, Statutory Auditor of the Company.

Kindly take the same on record.

Thanking You

Yours' Sincerely,

For **PATDIAM JEWELLERY LIMITED**



**SAMIR KAKADIA**  
**MANAGING DIRECTOR**  
**DIN: 00178128**





**Limited Review Report on standalone half year ended as on 30<sup>th</sup> September, 2024  
Unaudited Financial Result of the Company pursuant to Regulation 33 of the SEBI  
(Listing Obligation and Disclosure Requirements) Regulations, 2015**

To the Board of Directors  
Patdiam Jewellery Limited,  
Block 1, Unit No. 102,  
Andheri (East),  
Mumbai – 400096

We have reviewed the half yearly unaudited standalone financial results of Patdiam Jewellery Limited (the company) for the, half yearly ended 30<sup>th</sup> September 2024 (the Statement”) 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 (“The Listing Regulations”).

This statement which 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 Accounting Standard 25 Interim Financial Reporting (AS 25), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our review.

We conducted our review of the Statement accordance with the revised standard on Review Engagement (SRE) 2410 ‘Review of Interim Financial Information performed by the Independent Auditor of the 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 about whether the statement is free of material misstatement(S). A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide 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 stated above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the aforesaid Indian accounting standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Yours faithfully,  
For DAVE & DAVE  
Chartered Accountants  
ICAI Firm Registration No. 102163W



(CA Lalit Kumar G. Dave)  
Partner

Membership No. 043509

UDIN: **24043509BKBHJV8805**

Place : Mumbai  
Date: 13<sup>th</sup> November, 2024



**PATDIAM JEWELLERY LIMITED**

Gala No. 102, Building No. 1, Seepz SEZ, Andheri East, Mumbai – 400096, Maharashtra

CIN:U36911MH1999PLC120537.TEL.(022) 28293455. FAX:(022) 28293459

Email: investors@patdiam.com. Website: www.patdiam.com

**PART I**

(₹ In Lakhs)

**Statement of Standalone unaudited Results for the Half Yearly and for the Period Ended 30<sup>th</sup> September, 2024**

Particulars	Standalone			
	Figures for the Half Yearly ended on			Figures for the year ended on
	30.09.2024 Unaudited	31.03.2024 Audited	30.09.2023 Unaudited	31.03.2024 Audited
<b>Income</b>				
1 Revenue From Operations	6,911.69	6,242.31	4,098.18	10,340.49
2 Other Income	81.08	254.03	56.42	310.45
3 <b>Total income</b>	<b>6,992.77</b>	<b>6,496.34</b>	<b>4,154.60</b>	<b>10,650.95</b>
<b>4 Expenses</b>				
(a) Cost of Material Consumed	5,829.10	5,251.95	2,633.43	7,885.39
(b) Purchase of Stock-in-trade	441.99	51.73	329.70	381.44
(c) Changes in Inventories of Finished Goods, Work-in-progress and Stock-in-trade	(508.82)	(326.74)	138.78	(187.96)
(d) Employee Benefits Expense	123.26	150.36	110.66	261.02
(e) Finance Costs	45.63	57.71	69.28	126.98
(f) Depreciation and Amortisation Expense	44.49	41.39	44.70	86.09
(g) Other Expenses	668.47	717.63	536.49	1,254.12
<b>Total Expenses</b>	<b>6,644.11</b>	<b>5,944.03</b>	<b>3,863.05</b>	<b>9,807.08</b>
5 <b>Profit / (Loss) before Exceptional and Tax (3-4)</b>	<b>348.66</b>	<b>552.32</b>	<b>291.55</b>	<b>843.87</b>
6 Exceptional Items	-	-	-	-
7 <b>Profit / (Loss) from before tax (5 - 6)</b>	<b>348.66</b>	<b>552.32</b>	<b>291.55</b>	<b>843.87</b>
8 Tax Expense	76.95	142.28	84.28	226.56
9 <b>Net Profit / (Loss) from Ordinary Activities after tax (7 - 8)</b>	<b>271.71</b>	<b>410.04</b>	<b>207.27</b>	<b>617.31</b>
10 Extraordinary Items (Net of Tax Expense ₹ Nil Lakhs)	-	-	-	-
11 <b>Net Profit / (Loss) for the Period (9 - 10)</b>	<b>271.71</b>	<b>410.04</b>	<b>207.27</b>	<b>617.31</b>
12 Share of Profit / (Loss) of Associates	-	-	-	-
13 Disposal in the stake of Subsidiary	-	-	-	-
14 Minority Interest	-	-	-	-
15 <b>Net Profit / (Loss) after Taxes, Minority Interest and Share of Profit / (Loss) of Associates (11 -12 - 13 - 14)</b>	<b>271.71</b>	<b>410.04</b>	<b>207.27</b>	<b>617.31</b>





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**PART I**

(₹ In Lakhs)

**Statement of Standalone unaudited Results for the Half Yearly and for the Period Ended 30<sup>th</sup> September, 2024**

Particulars	Standalone			
	Figures for the Half Yearly ended on			Figures for the year ended on
	30.09.2024 Unaudited	31.03.2024 Audited	30.09.2023 Unaudited	31.03.2024 Audited
<b>16</b> Paid-up Equity Share Capital (Face Value of the Share shall be Indicated)	431.70	431.70	431.70	431.70
<b>17</b> Reserve Excluding Revaluation Reserves as per Balance Sheet of Previous Accounting Year	5,543.57	4,103.27	4,926.27	4,926.27
<b>18.i Earnings per Share (Before Extraordinary items) (of ₹ Nil each) (Not Annualised):</b>				
(a) Basic	6.29	9.50	4.80	14.30
(b) Diluted	6.29	9.50	4.80	14.30
<b>18.ii Earnings per Share (After Extraordinary items) (of ₹ Nil each) (Not Annualised)</b>				
(a) Basic	6.29	9.50	4.80	14.30
(b) Diluted	6.29	9.50	4.80	14.30

**Notes**

- The above Audited results for the Half Year ended 30th September, 2024 have been reviewed by the Audit Committee and were taken on record by the Board of Directors of the Company at its meeting held on 14th November, 2024.
- The Company has only one business segment in which it operates viz Diamond Studded Gold Jewellery.
- The Stand alone results of the Company are available on the Company's website www.patdiam.com and also available on Bombay Stock Exchange website www.bseindia.com.
- The figures of previous periods are regrouped / rearranged wherever considered necessary to correspond with the current period presentation.
- The figures in ₹ Lakhs are rounded off to two decimals.

Place : Mumbai  
 Dated : 13<sup>th</sup> November, 2024



For Patidam Jewellery Ltd

*Samir Kakadia*

**Samir Kakadia**  
 Managing Director



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**STATEMENT OF ASSETS & LIABILITIES**

(₹ In Lakhs)

Particulars	Standalone	
	Figures for the Half Yearly ended on	Figures for the year ended on
	30.09.2024	31.03.2024
	Unaudited	Audited
<b>I EQUITY &amp; LIABILITIES :</b>		
<b>1) SHAREHOLDERS FUNDS</b>		
(a) Share Capital	431.70	431.70
(b) Reserves and Surplus	5,815.29	5,543.57
	6,246.99	5,975.27
<b>2) NON-CURRENT LIABILITIES</b>		
(a) Long - Term Borrowings	-	-
(b) Deferred Tax Liability (Net)	-	-
	-	-
<b>3) CURRENT LIABILITIES</b>		
(a) Short Term Borrowings	1,088.52	316.21
(b) Trade Payables		
Total outstanding dues of micro enterprises and small enterprises	12.09	15.29
Total outstanding dues of creditors other than micro enterprises and small enterprises	1,619.64	621.47
(c) Other Current Liabilities	94.19	31.34
(d) Short - Term Provisions	206.22	121.76
	3,020.67	1,106.07
<b>TOTAL LIABILITIES</b>	<b>9,267.66</b>	<b>7,081.35</b>
<b>II ASSETS :</b>		
<b>1) NON - CURRENT ASSETS</b>		
(a) Property, Plant and Equipment and Intangible assets		
(i) Property, Plant and Equipment	390.16	424.82
(b) Non - Current Investment	92.81	92.81
(c) Deferred Tax Assets (Net)	11.33	8.28
(d) Other Non - Current Assets	59.47	7.10
	553.77	533.00
<b>2) CURRENT ASSETS</b>		
(a) Inventories	3,106.58	1,780.29
(b) Trade Receivables	5,181.98	3,185.10
(c) Cash & Bank Balance	320.39	347.80
(d) Short - Term Loans & Advances	104.93	1,235.15
	8,713.88	6,548.34
<b>TOTAL ASSETS</b>	<b>9,267.66</b>	<b>7,081.35</b>

For Patidam Jewellery Ltd



*Samir Kakadia*

**Samir Kakadia**  
Managing Director

Place : Mumbai

Dated : 13th November, 2024



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**STATEMENT OF CASH FLOW**

(₹ In Lakhs)

Particulars	Standalone	
	Figures for the Half Yearly ended on	Figures for the year ended on
	30.09.2024	30.09.2023
	Unaudited	Unaudited
<b>a) Cash flows from operating Activities :</b>		
<b>Net Profit Before Tax</b>	348.66	291.55
<u>Adjustment For :</u>		
Depreciation, Amortisation and Impairment	44.49	44.70
Finance Costs	45.63	69.28
Interest Income	(1.97)	(1.14)
Foreign Exchange Unrealised Loss / (Gain)	(74.40)	(36.16)
<b>Operating profits before working capital changes</b>	<b>362.41</b>	<b>368.22</b>
<u>Adjustment For :</u>		
(Increase) / Decrease in Trade Receivables	(1,913.41)	293.04
(Increase) / Decrease in Inventory	(1,326.29)	(67.29)
Increase / (Decrease) in Trade Payables	985.89	296.00
Increase / (Decrease) in Other Current Liabilities & Provisions	80.13	3.10
(Increase) / Decrease in Long Term Loans & Advances	(2.08)	(0.92)
(Increase) / Decrease in Loans & Advances	1,130.22	(2,028.35)
<b>Cash generated from operations</b>	<b>(683.12)</b>	<b>(1,136.20)</b>
Income tax paid	(50.29)	(128.21)
<b>Net cash from operating activities</b>	<b>(733.42)</b>	<b>(1,264.41)</b>
<b>b) Cash from investing accounting</b>		
Purchase of Fixed Assets	(9.83)	(154.47)
Interest received	1.97	(1.53)
Net cash from (or used in) investing activities	(7.86)	(156.00)
	<b>(741.28)</b>	<b>(1,420.40)</b>
<b>c) Cash flows from financing activities</b>		
Repayment of loans	772.31	105.30
Finance Cost	(45.63)	(69.28)
Net cash from (or used in) financing activities	<b>726.69</b>	<b>36.02</b>
<b>d) Net increase/Decrease in cash and cash equivalent</b>	<b>(14.59)</b>	<b>(1,384.38)</b>
Cash and Cash Equivalents as at 01.04.2024	334.98	1,536.61
Cash and Cash Equivalents as at 30.09.2024	320.39	152.23



For Patidam Jewellery Ltd

**Samir Kakadia**  
 Managing Director

Place : Mumbai

Dated : 13th November, 2024