

Date: 14/12/2023

To,
The Manager,
BSE Limited
Phiroz Jeejeeboy Towers,
Dalal Street.
Mumbai - 400 001.

Scrip Code - 543745

Dear Sir / Madam,

Subject: Revised Financials for the quarter ended September 30, 2023 as requested on email dated December 08, 2023

With reference to the captioned subject we wish to inform you that Financials submitted on November 04, 2023 was signed by Mr. Narendra Patel, Managing Director of the Company but inadvertently the designation was mentioned as "Director" in the same. Hence, we are submitting the revised financial by mentioning designation of Mr. Narendra Patel as Managing Director and rest other details remains unchanged.

Kindly take the same on your record and acknowledge the receipt.

This is for your reference and record.

For, Patron Exim Limited

Narendrakumar Patel
Managing Director
DIN: 07017438

PATRON EXIM LIMITED. CIN:U24100GJ2022PLC134939

411, SAFAL PRELUDE,B/H ASHWARAJ BUNGLOWS,PRAHLADNAGAR,AHMEDABAD

UNAUDITED BALANCE SHEET AS AT 30TH SEPTEMBER 2023

Particulars	Year Ended	
	30.09.2023 (unaudited)	31.03.2023 (Audited)
	Rs. (In Lacs)	Rs. (In Lacs)
I. EQUITY AND LIABILITIES		
1 Shareholders Funds		
(a) Share Capital	2,318.00	2,318.00
(b) Reserves and Surplus	1,536.32	1,529.08
(c) Money Received Against Share Warrents	-	-
Total Shareholders Funds	3,854.32	3,847.08
3 Non-Current Liabilities		
(a) Long-Term Borrowings	-	-
(b) Deferred Tax Liabilities (Net)	-	-
(c) Other Long Term Liabilities	-	-
(d) Long-Term Provisions	-	-
Total Non Current Liabilites	-	-
4 Current Liabilities		
(a) Short-Term Borrowings	98.06	3.06
(b) Trade Payables		
i) Total Outstanding dues of micro enterprise and small	26.81	(26.81)
ii) Total Outstanding dues of creditors other than micro		
enterprise and small enterprise	59.20	(61.35)
(c) Other Current Liabilities	14.27	9.31
(d) Short-Term Provisions	79.87	77.08
Total Current Liabilities	278.21	1.29
TOTAL >>>>	4,132.53	3,848.37
II. ASSETS		
Non-Current Assets		
1		
(a) Fixed Assets		
(i) Tangible Assets	1.08	1.35
(ii) Intangible Assets	-	-
(iii) Capital Work-In-Progress	-	-
(iv) Intangible Assets under Development	-	-
(b) Non-Current Investments	-	-
(c) Deferred Tax Assets (Net)	-	-
(d) Long-Term Loans and Advances	-	-
(e) Other Non-Current Assets	-	-
Total Non Current Assets	1.08	1.35
2 Current Assets		
(a) Current Investments	867.00	867.00
(b) Inventories	196.43	330.48
(c) Trade Receivables	1,113.55	1,396.73
(d) Cash and Cash Equivalent	20.23	30.32
(e) Short-Term Loans and Advances	1,105.85	612.83
(f) Other Current Assets	828.39	609.66
Total Current Assets	4,131.45	3,847.02
TOTAL >>>>	4,132.53	3,848.37
See accompanying notes forming part of the Financial Statements		

For, Patron Exim Limited

NARENDRAKUMAR PATEL

Managing Director

DIN 07017438

DATE : 04/11/2023

PATRON EXIM LIMITED. CIN:U24100GJ2022PLC134939

411, SAFAL PRELUDE, B/H ASHWARAJ BUNGLOWS, PRAHLADNAGAR, AHMEDABAD

UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED 30TH SEPTEMBER, 2023

Particulars	6 Months Ended			Year Ended
	30.09.2023 (unaudited)	31.03.2023 (Audited)	30.09.2022 (unaudited)	For the Period Ended 31st March 2023
	Rs. (In Lacs)	Rs. (In Lacs)	Rs. (In Lacs)	Rs. (In Lacs)
I. Revenue from Operations	125.60	349.66	945.53	1,295.19
II Other Income	298.37	569	25	593.47
Total Revenue (I + II)	423.97	918.48	970.18	1,888.66
III. Expenses:				
Purchases of material	74.84	341.93	1019.11	1,361.04
Changes in Inventories	134.05	126.50	(146.40)	(19.90)
Employee Benefits Expenses	2.66	13.00	1.39	14.39
Finance Costs	-	0.00	0	-
Depreciation and Amortization expense	0.27	0	0.21	0.60
Other Expenses	202.11	325.13	12.04	337.17
Total Expenses	413.93	806.95	886.35	1,693.30
IV. Profit before exceptional and extraordinary items and tax (III-IV)	10.04	111.53	83.83	195.36
V. Exceptional Items				
Prior Period Expenses				
VI. Profit Before Extraordinary Items and Tax (V - VI)	10.04	111.53	83.83	195.36
VIII. Extraordinary Items				
IX. Profit before tax (VII- VIII)	10.04	111.53	83.83	195.36
X Tax expense:				
(1) Current tax	2.79	32	24.41	56.89
(2) Deferred tax				
XI Profit (Loss) for the period from continuing operations (VII- VIII)	7.25	79.05	59.42	138.47
XII Profit/(loss) from discontinuing operations				
XIII Tax expense of discontinuing operations				
XIV Profit/(loss) from Discontinuing operations (after tax) (XII- XIII)			-	-
XV Profit (Loss) for the period (XI + XIV)	7.25	79.05	59.42	138.47
XVI BALANCE BROUGHT FROM PREVIOUS YEAR	-			
XVII BALANCE CARRIED TO BALANCE SHEET	7.25	79.05	59.42	138.47
XVIII Details of equity Share Capital				
Paid Up Equity Share Capital	2318	2318	-	2318
Face Value of equity share Capital	10	10	-	10
XVIII Earnings per equity share:				
(1) Basic	0.03	0.34	-	0.60
(2) Diluted	0.03	0.34	-	0.60

Notes :

Notes:-

- The above Audited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on November 04, 2023
- The Statutory Auditors of the Company have carried out the Statutory Audit of the above financial results of the Company and have expressed an unmodified opinion on these Results.
- There are no investor complaints received/pending as on September 30, 2023
- Previous year/s/ period figures have been regrouped/ reclassified/ restated, wherever necessary to confirm to classification of current year/period.

For, Patron Exim Limited

NARENDRAKUMAR PATEL

Managing Director

DIN 07017438

DATE : 04/11/2023

PATRON EXIM LIMITED. CIN:U24100GJ2022PLC134939

411, SAFAL PRELUDE,B/H ASHWARAJ BUNGLOWS,PRAHLADNAGAR,AHMEDABAD

CASH FLOW STATEMENT FOR THE YEAR ENDED 30th September 2023

Rs. (In Lacs)

	For the Period Ended 30th September 2023	For the Year Ended 31st March,2023
Cash flows from operating activities		
Profit before taxation	10.04	195.36
Adjustments for:		
Depreciation	0.27	0.60
Investment income	-	-
Deferred tax Liability	-	-
Interest expense	-	-
Profit / (Loss) on the sale of property, plant & equipment	-	-
Working capital changes:		
(Increase) / Decrease in trade and other receivables	283.18	(642.09)
(Increase) / Decrease in inventories	134.05	(19.90)
(Increase) / Decrease in Short Term Loan & Advance	(493.02)	(592.22)
(Increase) / Decrease in Other Current Assets	(218.73)	(602.10)
Increase / (Decrease) in Trade payables	174.18	(584.06)
Increase / (Decrease) in Short term Provisions	2.79	28.93
Increase / (Decrease) in Other Current Liabilities	4.96	(8.22)
Cash generated from operations	(102.28)	(2,223.70)
Interest paid	-	-
Income taxes paid	(2.79)	(56.89)
Dividends paid	-	-
Net cash from operating activities	(105.07)	(2,280.59)
Cash flows from investing activities		
Business acquisitions, net of cash acquired	-	-
Purchase of property, plant and equipment	-	(0.89)
Proceeds from sale of equipment	-	-
Acquisition of portfolio investments	-	(867.00)
Investment income	-	-
Net cash used in investing activities	-	(867.89)
Cash flows from financing activities		
Proceeds from issue of share capital	-	1,784.00
Proceeds from long-term borrowings	-	-
Proceeds from Short-term borrowings	95.00	3.06
Payment of Share Application Money	-	-
Share Capital Issue With Security Premium	-	1,390.60
Net cash used in financing activities	95.00	3,177.66
Net increase in cash and cash equivalents	(10.07)	29.18
Cash and cash equivalents at beginning of period	30.30	1.12
Cash and cash equivalents at end of period	20.23	30.30

For, Patron Exim Limited

NARENDRAKUMAR PATEL
Managing Director
DIN 07017438
DATE : 04/11/2023



J. M. PATEL & BROS.

Chartered Accountants

E-mail : jmpatelca@yahoo.co.in

204, Harsh Avenue,
Navjivan Press Road,
Nr. Old High Court Crossing,
AHMEDABAD-380 014.
Phone : (079) 27541460

Ref. No. :

Date :

LIMITED REVIEW REPORT OF PATRON EXIM LIMITED

Review Report to

To,

The Board of Directors,

Patron Exim Limited

CIN : U24100GJ2022PLC134939

AHMEDABAD

We have reviewed the accompanying statement of unaudited financial results of **Patron Exim Limited (CIN: U24100GJ2022PLC134939)** for the half year ended **30th September, 2023**. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements 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 of unaudited financial results prepared in accordance with applicable accounting standards 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **J M PATEL & BROS.,**

Chartered Accountants

FRN: 107707W



CA JASHWANT M. PATEL

Proprietor

M. No. 030161

UDIN: 23030161BGRSGA6711

Place: Ahmedabad

Date: 04/11/2023