CIN: L36910GJ2005PLC046809

Date: 11th November, 2022

To,

The Corporate Relations Department **BSE LIMITED** PJ Towers, 25th floor, Dalal Street, Mumbai -400 001

Sub: Outcome of Board Meeting to consider the Un-Audited Financial Results of the Company for the quarter and half year ended on 30th September, 2022

Ref.: Palm Jewels Limited (Scrip Code: 541444)

Dear Sir / Madam,

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 Friday, 11th November, 2022 has decided the following matter:

- 1. Considered and approved the Un-audited financial results of the Company for the quarter and half year ended on 30th September, 2022.
- 2. Any other business with the permission of the Chair.

We hereby enclose the following:

- I. Un-Audited Financial Results (Standalone) for the quarter and half year ended on 30th September, 2022.
- Limited Review Report for the quarter and half year ended on 30th September, 2022. II.

The meeting commenced at 03:00 p.m. and concluded at 05:45 p.m.

Please take the same on your records.

Thanking you,

Yours Faithfully,

For Palm Jewels Limited

Rohit Shah

Managing Director (DIN: 00543440

A. K. SHAH & ASSOCIATES CHARTERED ACCOUNTANTS

423, 4th Floor, Super Mall, Nr. Laf Bunglow C. G. Road, Ahmedabad-380 006. e-mail: ajitshah0207@gmail.com PHONE: 079-26469741

Ref. No.:

Date:

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

Sub: Limited Review Report

Ref. Un-Audited Financial Result for the quarter and half year ending on September 30, 2022.

Dear Sir/Ma'am,

We have reviewed the accompanying statement of unaudited financial results of Palm Jewels Limited for the quarterand half year ended on 30th September, 2022. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/Committee of Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, 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 recognised 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.

A. K. SHAH & ASSOCIATES
Chartered Accountants

Proprietor 6 M. No. 44602

Firm Registration No.: 109478W

UDIN: 22044602BCVZZZ2091

Place: Ahmedabad

Date: 11th November, 2022

AHMEDABAD ES M NO 44602

G.F-37, SUPER MALL, NEAR DIAMOND C. O. HOU. SOC LTD NEAR LAL BUNGLOW, C. G. ROAD, AHMEDABAD GUJARAT 380009

STATEMENT OF ASSET & LIABLITIES AS ON 30th SEPTEMBER, 2022

(ii) Intangible Assets (iii) Capital Work in Progress (iii) Trade Receivables, Non-Current (ivo) Intangible assets under development (ivo) Intangible Assets (i	STATEMENT OF ASSET & LIABLITIES AS ON 30th S	EPTEMBER, 2022		
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ASSETS (I) Property, Plant And Equipment (II) Integrated Market Seets (III) Integrated Assets (III) Integrated Assets (IVI) In	r ai ticulai s	30.09.2022	31.03.2022	
(1) Non-Current Assets		Unaudited (in lakh)	Audited (in lakh)	
(a) Property, Plant And Equipment	ASSETS			
(iii) Capital Work in Progress (ivi) Capital Work in Progress (ivi) Intangible assets under development Non-Current Financial Assets (iv) Intangible assets under development Non-Current Financial Assets (iv) Intangible assets under development (iv) Non-Current Financial Assets (iv) Non-Current (iv) Colorate ((1) Non-Current Assets			
(iii) Capital Work in Progress (iv) Intargible assets under development (iv) Intargible assets (net) (iv) Intargi	(i) Property, Plant And Equipment	48.60	51.05	
(iii) Capital Work in Progress (iv) Intargible assets under development (iv) Intargible assets (net) (iv) Intargi				
(p) Intargible assets under development				
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(b) Trade Receivables, Non-Current (c) Loans, Non-Current (c) Loans, Non-Current (c) Loans, Non-Current (c) Loans, Non-Current (d) Other Non-Current Financial Assets (net) (c) Current Assets (net) (c) Current Assets (d) Current Assets (e) Loans, Current Financial Assets (e) Loans (e)				
(c) Loans, Non-Current	(a) Non-Current Investments			
(d) Other Non-Current Financial Assets 12.92	(b) Trade Receivables, Non-Current			
Deffered tax assets (net)	(c) Loans, Non-Current			
Total Non Current Assets 48.60 63.97	(d) Other Non-Current Financial Assets		12.92	
(2) Current Assets 1,922.67 1706.91	Deffered tax assets (net)			
Inventories	Total Non Current Assets	48.60	63.97	
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Current Financial Assets (a) Current investments (b) Trade receivables (6) Cash and cash equivalents (d) Bank Balance other than Cash and cash equivalents (e) Loans, Current (f) Other Current Financial Assets (f) Cash and cash equivalents (e) Loans, Current Financial Assets (f) Current Financial Fi	Inventories	1,922.67	1706.91	
(b) Trade receivables 69.01 24.29	Current Financial Assets			
C) Cash and cash equivalents 31.73 43.21	(a) Current investments			
C) Cash and cash equivalents 31.73 43.21	To your control of the control of th	69.01	24.29	
(d) Bank Balance other than Cash and cash equivalents (e) Loans, Current (f) Other Current Financial Assets Current Tax Assets (net) Other Current Assets Current Assets Total Current Assets Current Tax Assets (net) Other Current Assets Total Current Financial Liabilities Total Current Liabilities Total Liabilities Total Liabilities Total Current Liabilities Total Liabilities Total Liabilities Total	. ,			
(e) Loans, Current 20.90 62.10 (f) Other Current Financial Assets		31.73	45.21	
(f) Other Current Financial Assets Total Current Financial Assets Other Current Assets (net) Other Current Assets Other Current Assets Total Current Assets Total Current Assets EQUITY AND LIABILITIES (1) Equity Equity Share Capital Other Equity Othe	A CONTROL OF THE PARTY OF THE P	20.00	62.10	
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Total Equity	Equity Share Capital	1004.10	1004.10	
(2) Liabilities Non-Current Liabilities Son-Current Financial Liabilities 426.46 405.87	Other Equity	440.72	435.27	
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Total Current Financial Liabilities 214.65 33.52 Other Current liabilities 33.89 21.57 Provision, current		214.05	33.32	
Other Current liabilities 33.89 21.57 Provision, current		244.5-	22 -2	
Provision, current			61 (0.000)	
Current tax liabilities (net) 248.54 55.09 Total Current Liabilities 675.23 461.11 Total Liabilities 2120.05 1,900.48	ACCOUNTS OF THE PROPERTY OF TH	33.89	21.57	
Total Current Liabilities 248.54 55.09 Total Liabilities 675.23 461.11 Total Equity and Liabilities 2120.05 1,900.48				
Total Liabilities 675.23 461.11 Total Equity and Liabilities 2120.05 1,900.48				
Total Equity and Liabilities 2120.05 1,900.48	Total Current Liabilities	248.54	55.09	
	Total Liabilities	675.23	461.11	
		2120.05	1,900.48	

By order of the Board of Directors

For, Palm Jewels Limited

Rohit Shah (Managing Director) DIN: 00543440 WHAT SELECTION TO SELECTION TO

Date: 11/11/2022 Place: Ahmedabad

G.F-37, SUPER MALL, NEAR DIAMOND C. O. HOU. SOC LTD NEAR LAL BUNGLOW, C. G. ROAD, AHMEDABAD GUJARAT 380009 STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30TH SEPTEMBER, 2022

₹ in Lakhs

	₹ in Lak						₹ in Lakhs
						Year Ended	
Sr.	Particulars	30.09.2022	30.06.2022	30.09.2021	30.09.22	30.09.2021	31.03.2022
No	Turticulars						
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
_	Income:	2224 66	2406.20	2000 22	4447.06	5007.20	*****
	Revenue from operations	2221.66	2196.20	2809.23	4417.86	5097.20	11384.4
II	Other Income	-1.21	5.24	0.82	4.03	0.91	3.1
III	Total Income (I +II)	2220.45	2201.44	2810.05	4421.89	5098.11	11387.63
IV	Expenses:						
	Cost of materials consumed	2204.46	2.460.67	2 725 70	4472.42	4 020 75	11 150 07
	Purchase of Stock-in-Trade	2304.46	2,168.67	2,725.70	4473.13	4,838.75	11,168.07
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(168.81)	(46.94)	42.87	(215.75)	179.05	(92.56
	Employee Benefit Expense	22.00	17.85	16.95	39.85	27.26	90.2
	Financial Costs	6.38	4.22	3.33	10.60	4.32	12.0
	Depreciation and Amortization Expense	1.20	1.80		3.00		7.2
	Other Expenses	46.87	45.22	20.93	92.09	38.44	166.3
	Total Expense	2212.10	2190.82	2809.78	4402.92	5087.82	11351.38
v	Profit before exceptional items and tax (III - IV)	8.35	10.62	0.27	18.97	10.29	36.23
VI	Exceptional Items	-					-
	Transfer of the second control of the second						
VII	Profit before tax (V- VI)	8.35	10.62	0.27	18.97	10.29	36.23
	,						
VIII	Tax expense:						
	(1) Current tax	2.00	2.00		4.00		
	(2) Deferred tax		3000000				
	Profit(Loss) from the perid from continuing operations (VII -						
IX	VIII)	6.35	8.62	0.27	14.97	10.29	36.23
	Profit(Loss) from the period from dicontinuing operations						
Х	before tax	-	8.	0.5	=		=
ΧI	Tax expense of discontinuing operations	-	-	-	-		-
	D (5/4) (
XII	Profit(Loss) from Discontinuing operations	-	-	-	-	-	-
XIII	D6:-///\ 6	C 25	8.62	0.27	14.97	10.29	36.23
AIII	Profit/(Loss) for the period (IX + XII)	6.35	8.02	0.27	14.97	10.29	30.23
XIV	Other comments with income not of tour	-	NO.	80			
AIV	Other comprehensive income net of tax		=				-
xv	Tatal Campushusiya Inaama fayaha wasa	6.35	8.62	0.27	14.97	10.29	36.23
۸۷	Total Comprehnsive Income for the year	0.33	8.02	0.27	14.97	10.29	30.23
VV //	Data ila af Farrita Chara Canita I						
XVI	Details of Equity Share Capital						
	Paid-up Equity share capital (at par Value of Rs. 10 each)	1004.10	1004.10	1004.10	1004.10	1004.10	1004.10
XVII	Earning per share:						
	Earning per equity share for continuing operations						
	(1) Basic earnings (loss) per share from continuing						
	operations	0.06	0.09	0.00	0.15	0.10	0.36
	(2) Diluted earnings (loss) per share from continuing	0.00	0.00	0.00	0.15	0.10	0.26
	operations	0.06	0.09	0.00	0.15	0.10	0.36
	Earning per equity share for discontinued operations						
	(1) Basic earnings (loss) per share from discontinued operations	-		_	_		_
	(2) Diluted earnings (loss) per share from discontinued			_			
	operations			-	-		
	Earning per equity share						
	(1) Basic earnings(loss) per share from continuing and	21.2 1	101 mm	2 2000	21 000	121 E 00	2000 0
	discontinued operations	0.06	0.09	0.00	0.15	0.10	0.36
	(2) Diluted earnings(loss) per share from continuing and	0.06	0.09	0.00	0.15	0.10	0.36
	discontinued operations	0.00	0.09	0.00	0.13	0.10	0.30

Notes:

- 1). The above Financial Results were reviewed by the Audit Committee and Approved by the Board of Directors at their respective Meeting held on 11-11-2022
 2) The Company's business activity fall within a singal primary business segment.
 3). Previous year's figures are re-grouped, re-classified wherever necessary.

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

> **Rohit Shah** (Managing Director) DIN: 00543440

Date: 11-11-2022

Place: Ahmedabad

G.F-37, SUPER MALL, NEAR DIAMOND C. O. HOU. SOC LTD NEAR LAL BUNGLOW, C. G. ROAD, AHMEDABAD GUJARAT 380009

CASH FLOW STATEMENT OF HALF YEAR ENDED ON 30TH SEPTEMBER, 2022

(Rs. In Lacs)

	Half Year ended	(Rs. In Lac	
PARTICULARS	30.09.2022		
a. Cash Flow from Operating Activity	30.09.2022	30.09.2021	
Profit before Taxation and Extra Ordinary Items			
Add: Non Cash & Non Operating Expenses	18.97	10.29	
Depreciation	3.00	10.23	
Interest Expenses	10.60	3.65	
Other Income	-4.03	3.03	
Operating Profit before Working Capital Changes	28.54	13.94	
Adjustment for;			
(Increase) / Decrease in Inventory	-215.76	179.06	
(Increase) / Decrease in Trade Receivable	-44.72	-256,21	
Increase/(Decrease) in Trade Payables	181.13	67.96	
(Increase)/ Decrease in Loans & Advances	41.20	4.86	
(Increase) / Decrease in other Current Assets	-27.14	-40.78	
Increase / (Decrease) in Current Liabilities	15.80	-1.24	
Increase / (Decrease) in Short Term Provisions			
(Increase) / Decrease in Current Investment			
Cash Generated from Operation	-20.95	-32.41	
Taxes Paid	4.00	0.00	
Net Cash Flow from Operating Activities	-24.95	-32.41	
B. Cash Flow from Investing Activity			
(Increase) / Decrease in Fixed Assets (net)	-0.55	-0.63	
(Increase) / Decrease in Investments & Accured Interest	0.00	0.00	
(Increase) / Decrease in other Non current Investments			
Other Income	4.03	0.00	
Net Cash Flow from Investing Activities	3.48	-0.63	
C. Cash Flow from Financing Activity			
Proceeds from Issue of Shares			
Proceeds from Securities Premium			
Increase / (Decrease) in Short term Borrowings			
Increase / (Decrease) in Long term Borrowings	20.59	-137.38	
Finance Cost	-10.60	-3.65	
Adjustment of earlier in Retained Earning			
Net Cash Flow from Financing Activities	9.99	-141.03	
Net Increase / (Decrease) in Cash & Cash Equivalents	-11.48	-174.07	
Opening Balance of Cash & Cash Equivalents	43.21	9.94	
Closing Balance of Cash & Cash Equivalents	31.73	16.25	
Net Increase / (Decrease) in Cash & Cash Equivalents	-11.48	6.31	

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

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Rohit Shah (Managing Director) DIN: 00543440

Date: 11-11-2022 Place: Ahmedabad