



PATDIAM
JEWELLERY LTD

Date: 10th November, 2023

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 10/11/2023

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 Friday, 10th November, 2023 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 30th September, 2023.

Please find enclosed Unaudited Half Yearly Financial Result as on 30.09.2023 along with Limited Review Report issued by M/s. Dave & Dave, Statutory Auditor of the Company.

Kindly take the same on record.

Thanking You

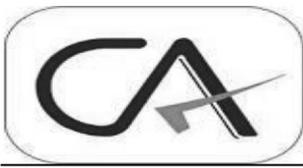
Yours' Sincerely,

For **PATDIAM JEWELLERY LIMITED**



SAMIR KAKADIA
MANAGING DIRECTOR
DIN: 00178128

Enclosure: A/a



**Limited Review Report on standalone half year ended as on 30th September, 2023
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**

1. We have reviewed the half yearly unaudited standalone financial results of Patdiam Jewellery Limited (the company) for the, half yearly ended 30th September 2023 (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”).
2. 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.
3. We conducted our review of the Statement in accordance with the revised Standard on Review Engagements (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 to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiry, primarily of persons responsible for the financial and accounting matters, applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. 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 the

recognition and measurement principles laid down in the aforesaid Accounting Standards specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

LALIT
KUMAR
DAVE

 Digitally signed by
LALIT KUMAR DAVE
Date: 2023.11.10
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(CA Lalit Kumar G. Dave)
Partner
Membership No. 043509

Place : Mumbai

Date: 10th November, 2023

UDIN : **23043509BGSUWT5107**

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 30th September, 2023

	Particulars	Standalone			
		Figures for the Half Yearly ended on			Figures for the year ended on
		30.09.2023 Unaudited	31.03.2023 Audited	30.09.2022 Unaudited	31.03.2023 Audited
	Income				
1	Revenue From Operations	4,098.18	5,396.20	5,171.67	10,567.87
2	Other Income	56.42	206.48	204.46	410.95
3	Total income	4,154.60	5,602.68	5,376.13	10,978.82
	Expenses				
4	(a) Cost of Material Consumed	2,633.43	3,560.09	4,152.09	7,712.19
	(b) Purchase of Stock-in-trade	329.70	410.99	254.99	665.99
	(c) Changes in Inventories of Finished Goods, Work-in-progress and Stock-in-trade	138.78	124.93	(274.20)	(149.27)
	(d) Employee Benefits Expense	110.66	142.13	88.72	230.85
	(e) Finance Costs	69.28	61.07	35.33	96.40
	(f) Depreciation and Amortisation Expense	44.70	26.07	20.40	46.47
	(g) Other Expenses	536.49	632.35	603.78	1,236.13
	Total Expenses	3,863.05	4,957.64	4,881.12	9,838.75
5	Profit / (Loss) before Exceptional and Tax (3-4)	291.55	645.05	495.02	1,140.06
6	Exceptional Items	-	-	-	-
7	Profit / (Loss) from before tax (5 - 6)	291.55	645.05	495.02	1,140.06
8	Tax Expense	84.28	182.75	134.32	317.07
9	Net Profit / (Loss) from Ordinary Activities after tax (7 - 8)	207.27	462.30	360.70	823.00
10	Extraordinary Items (Net of Tax Expense ` Nil Lakhs)	-	-	-	-
11	Net Profit / (Loss) for the Period (9 - 10)	207.27	462.30	360.70	823.00
12	Share of Profit / (Loss) of Associates	-	-	-	-
13	Disposal in the stake of Subsidiary	-	-	-	-
14	Minority Interest	-	-	-	-
15	Net Profit / (Loss) after Taxes, Minority Interest and Share of Profit / (Loss) of Associates (11 -12 - 13 - 14)	207.27	462.30	360.70	823.00

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Particulars	Standalone			
	Figures for the Half Yearly ended on			Figures for the year ended on
	30.09.2023 Unaudited	31.03.2023 Audited	30.09.2022 Unaudited	31.03.2023 Audited
16 Paid-up Equity Share Capital (Face Value of the Share shall be Indicated)	431.70	431.70	431.70	431.70
17 Reserve Excluding Revaluation Reserves as per Balance Sheet of Previous Accounting Year	4,926.27	4,103.27	4,103.27	4,103.27
18.i Earnings per Share (Before Extraordinary items) (of ` Nil each) (Not Annualised):				
(a) Basic	4.80	10.71	8.36	19.06
(b) Diluted	4.80	10.71	8.36	19.06
18.ii Earnings per Share (After Extraordinary items) (of ` Nil each) (Not Annualised)				
(a) Basic	4.80	10.71	8.36	19.06
(b) Diluted	4.80	10.71	8.36	19.06

Notes

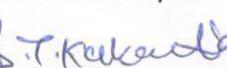
- The above Audited results for the Half Year ended 30th September, 2023 have been reviewed by the Audit Committee and were taken on record by the Board of Directors of the Company at its meeting held on 10th November, 2023.
- The Company has only one business segment in which it operates viz Diamond 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 : 10th November, 2023

For Patidam Jewellery Ltd




 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
	30.09.2023	31.03.2023
	Unaudited	Audited
I EQUITY & LIABILITIES :		
1) SHAREHOLDERS FUNDS		
(a) Share Capital	431.70	431.70
(b) Reserves and Surplus	5,133.54	4,926.27
	5,565.24	5,357.97
2) NON-CURRENT LIABILITIES		
(a) Long - Term Borrowings	-	38.74
(b) Deferred Tax Liability (Net)	4.13	-
	4.13	38.74
3) CURRENT LIABILITIES		
(a) Short Term Borrowings	1,070.99	925.79
(b) Trade Payables		
Total outstanding dues of micro enterprises and small enterprises	0.47	0.81
Total outstanding dues of creditors other than micro enterprises and small enterprises	802.61	501.25
(c) Other Current Liabilities	16.54	18.79
(d) Short - Term Provisions	115.27	159.51
	2,005.87	1,606.15
TOTAL LIABILITIES	7,575.25	7,002.86
II ASSETS :		
1) NON - CURRENT ASSETS		
(a) Fixed Assets		
(i) Tangible Assets	434.91	325.15
(b) Non - Current Investment	92.81	92.81
(c) Long - Term Loans & Advances	-	1.53
(d) Other Non - Current Assets	9.49	8.57
	537.21	428.06
2) CURRENT ASSETS		
(a) Inventories	1,420.96	1,353.66
(b) Trade Receivables	2,846.69	3,097.40
(c) Cash & Bank Balance	152.23	1,536.61
(d) Short - Term Loans & Advances	2,618.15	587.14
	7,038.03	6,574.80
TOTAL ASSETS	7,575.25	7,002.86

For Patidam Jewellery Ltd



T. Kakadia

Samir Kakadia
Managing Director

Place : Mumbai

Dated : 10th November, 2023

PATDIAM JEWELLERY LIMITED

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STATEMENT OF CASH FLOW

(` In Lakhs)

Particulars	Standalone	
	Figures for the Half	Figures for the year
	Yearly ended on	ended on
	30.09.2023	30.09.2022
	Unaudited	Unaudited
a) Cash flows from operating Activities :		
Net Profit Before Tax	291.55	495.02
<u>Adjustment For :</u>		
Depreciation, Amortisation and Impairment	44.70	20.40
Finance Costs	69.28	35.33
Interest Income	(1.14)	(1.51)
Foreign Exchange Unrealised Loss / (Gain)	(36.16)	(139.13)
Operating profits before working capital changes	368.22	410.11
<u>Adjustment For :</u>		
(Increase) / Decrease in Trade Receivables	293.04	(821.97)
(Increase) / Decrease in Inventory	(67.29)	(238.29)
Increase / (Decrease) in Trade Payables	296.00	(64.25)
Increase / (Decrease) in Other Current Liabilities & Provisions	3.10	16.64
(Increase) / Decrease in Long Term Loans & Advances	(0.92)	-
(Increase) / Decrease in Loans & Advances	(2,028.35)	(1,397.33)
Cash generated from operations	(1,136.20)	(2,095.09)
Income tax paid	(128.21)	(118.22)
Net cash from operating activities	(1,264.41)	(2,213.31)
b) Cash from investing accounting		
Purchase of Fixed Assets	(154.47)	(32.78)
Interest received	(1.53)	0.17
Net cash from (or used in) investing activities	(156.00)	(32.62)
	(1,420.40)	(2,245.93)
c) Cash flows from financing activities		
Repayment of loans	105.30	947.45
Finance Cost	(69.28)	(35.33)
Net cash from (or used in) financing activities	36.02	912.12
d) Net increase/Decrease in cash and cash equivalent	(1,384.38)	(1,333.81)
Cash and Cash Equivalents as at 01.04.2023	1,536.61	1,394.51
Cash and Cash Equivalents as at 30.09.2023	152.23	60.70

For Patidam Jewellery Ltd



S. P. Kakadia
 Samir Kakadia
 Managing Director

Place : Mumbai

Dated : 10th November, 2023