



Date: 14th November, 2025

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 14/11/2025

Ref: PatdiamJewellery 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, 14th November, 2025 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, 2025.

Please find enclosed Unaudited Half Yearly Financial Result as on 30.09.2025 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**

A handwritten signature in blue ink, appearing to read "S. T. Kakadia".

SAMIR KAKADIA
MANAGING DIRECTOR
DIN: 00178128



Enclosure: A/a

**Limited Review Report on standalone half year ended as on 30th September, 2025
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 30th September 2025 (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 : **25043509BMKQDH6441**

Place : Mumbai
Date : 14th November, 2025

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, 2025

	Particulars	Standalone			
		Figures for the Half Yearly ended on			Figures for the year ended on
		30.09.2025 Unaudited	31.03.2025 Audited	30.09.2024 Unaudited	31.03.2025 Audited
	Income				
1	Revenue From Operations	6,768.29	8,864.25	6,911.69	15,775.94
2	Other Income	279.69	266.97	81.08	348.05
3	Total income	7,047.97	9,131.22	6,992.77	16,124.00
	Expenses				
4	(a) Cost of Material Consumed	5,824.33	6,112.32	5,829.10	11,941.42
	(b) Purchase of Stock-in-trade	167.97	222.92	441.99	664.90
	(c) Changes in Inventories of Finished Goods, Work-in-progress and Stock-in-trade	(422.76)	465.19	(508.82)	(43.63)
	(d) Employee Benefits Expense	133.72	165.35	123.26	288.60
	(e) Finance Costs	56.74	58.06	45.63	103.69
	(f) Depreciation and Amortisation Expense	69.63	48.80	44.49	93.29
	(g) Other Expenses	838.62	786.55	668.47	1,455.02
	Total Expenses	6,668.25	7,859.18	6,644.11	14,503.29
5	Profit / (Loss) before Exceptional and Tax (3-4)	379.72	1,272.04	348.66	1,620.70
6	Exceptional Items	-	-	-	-
7	Profit / (Loss) from before tax (5 - 6)	379.72	1,272.04	348.66	1,620.70
8	Tax Expense	109.21	353.31	76.95	430.26
9	Net Profit / (Loss) from Ordinary Activities after tax (7 - 8)	270.52	918.73	271.71	1,190.45
10	Extraordinary Items (Net of Tax Expense ₹Nil Lakhs)	-	-	-	-
11	Net Profit / (Loss) for the Period (9 - 10)	270.52	918.73	271.71	1,190.45
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)	270.52	918.73	271.71	1,190.45



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PART I

(₹ In Lakhs)

Statement of Standalone unaudited Results for the Half Yearly and for the Period Ended 30th September, 2025

	Particulars	Standalone			
		Figures for the Half Yearly ended on		Figures for the year ended on	
		30.09.2025 Unaudited	31.03.2025 Audited	30.09.2024 Unaudited	31.03.2025 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	5,543.57	5,543.57	5,543.57	5,543.57
18.i	Earnings per Share (Before Extraordinary items) (of ₹ Nil each) (Not Annualised): (a) Basic (b) Diluted	6.27	21.28	6.29	27.58
18.ii	Earnings per Share (After Extraordinary items) (of ₹ Nil each) (Not Annualised) (a) Basic (b) Diluted	6.27	21.28	6.29	27.58
	Notes				
1	The above Audited results for the Half Year ended 30th September, 2025 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, 2025.				
2	The Company has only one business segment in which it operates viz Diamond Studded Gold Jewellery.				
3	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.				
4	The figures of previous periods are regrouped / rearranged wherever considered necessary to correspond with the current period presentation.				
5	The figures in ₹ Lakhs are rounded off to two decimals.				
Place : Mumbai Dated : 14 th November, 2025		 For Patdiam Jewellery Ltd <i>S. T. Kakadia</i> 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 31.03.2025
	30.09.2025	Unaudited	
			Audited
I EQUITY & LIABILITIES :			
1) SHAREHOLDERS FUNDS			
(a) Share Capital	431.70	431.70	
(b) Reserves and Surplus	7,004.53	6,734.02	
	7,436.23	7,165.72	
2) NON-CURRENT LIABILITIES			
(a) Long - Term Borrowings	64.75	90.15	
(b) Deferred Tax Liability (Net)	-	-	
	64.75	90.15	
3) CURRENT LIABILITIES			
(a) Short Term Borrowings	1,411.05	1,342.16	
(b) Trade Payables	17.08	7.24	
Total outstanding dues of micro enterprises and small enterprises	2,957.05	1,871.07	
Total outstanding dues of creditors other than micro enterprises and small enterprises	30.76	22.43	
(c) Other Current Liabilities	332.35	232.55	
(d) Short - Term Provisions	4,748.28	3,475.45	
TOTAL LIABILITIES	12,249.26	10,731.32	
II ASSETS :			
1) NON - CURRENT ASSETS			
(a) Property, Plant and Equipment and Intangible assets	1,106.96	1,123.00	
(i) Property, Plant and Equipment	350.09	92.81	
(b) Non - Current Investment	7.51	21.72	
(c) Deferred Tax Assets (Net)	47.07	6.88	
	1,511.64	1,244.41	
2) CURRENT ASSETS			
(a) Inventories	3,259.93	2,419.92	
(b) Trade Receivables	7,220.19	6,826.42	
(c) Cash & Bank Balance	61.29	121.61	
(d) Short - Term Loans & Advances	196.22	118.97	
	10,737.63	9,486.91	
TOTAL ASSETS	12,249.26	10,731.32	

For Patidam Jewellery Ltd

J. T. Kakadia



Samir Kakadia
Managing Director

Place : Mumbai
Dated : 14th November, 2025

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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
	30.09.2025	30.09.2024
	Unaudited	Unaudited
a) Cash flows from operating Activities :		
Net Profit Before Tax	379.72	348.66
<u>Adjustment For :</u>		
Depreciation, Amortisation and Impairment	69.63	44.49
Finance Costs	56.74	45.63
Interest Income	(1.61)	(1.97)
Foreign Exchange Unrealised Loss / (Gain)	(266.73)	(74.40)
Operating profits before working capital changes	237.75	362.41
<u>Adjustment For :</u>		
(Increase) / Decrease in Trade Receivables	(109.74)	(1,913.41)
(Increase) / Decrease in Inventory	(840.01)	(1,326.29)
Increase / (Decrease) in Trade Payables	1,080.60	985.89
Increase / (Decrease) in Other Current Liabilities & Provisions	(5.96)	80.13
(Increase) / Decrease in Long Term Loans & Advances	(0.03)	(2.08)
(Increase) / Decrease in Loans & Advances	(77.19)	1,130.22
Cash generated from operations	285.41	(683.12)
Income tax paid	(40.16)	(50.29)
Net cash from operating activities	245.25	(733.42)
b) Cash from investing accounting		
Purchase of Fixed Assets	(53.60)	(9.83)
Investment in Foreign Direct Investment as Wholly owned Sub	(257.28)	-
Interest received	1.61	1.97
Net cash from (or used in) investing activities	(309.27)	(7.86)
	(64.02)	(741.28)
c) Cash flows from financing activities		
Repayment of loans	41.54	772.31
Finance Cost	(56.74)	(45.63)
Net cash from (or used in) financing activities	(15.20)	726.69
d) Net increase/Decrease in cash and cash equivalent		
	(79.22)	(14.59)
Cash and Cash Equivalents as at 01.04.2025	121.61	334.98
Cash and Cash Equivalents as at 30.09.2025	42.38	320.39

Place : Mumbai
 Dated : 14th November, 2025



For Patidam Jewellery Ltd

S. T. Kakadia

Samir Kakadia
 Managing Director

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE QUALIFIED INSTITUTIONS PLACEMENT –NOT APPLICABLE

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOAN AND DEBT SECURITIES –NIL

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (APPLICABLE ONLY FOR HALF YEARLY FILINGS I.E 2ND AND 4TH QUARTER) - DISCLOSED SEPARATELY

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

S. T. Kaveshwar

