

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 audited Results for the Half Yearly and for the Period Ended 31st March, 2020

Particulars	Standalone				
	Figures for the Half Yearly ended on			Figures for the year ended on	
	31.03.2020 Audited	30.09.2019 Unaudited	31.03.2019 Audited	31.03.2020 Audited	31.03.2019 Audited
Income					
1 Revenue From Operations	3,486.46	2,774.14	3,912.03	6,260.60	6,871.13
2 Other Income	131.26	82.15	(74.31)	213.41	37.32
3 Total Income	3,617.72	2,856.30	3,837.73	6,474.02	6,908.46
Expenses					
(a) Cost of Material Consumed	2,857.97	2,357.84	3,052.29	5,215.81	5,748.46
(b) Purchase of Stock-in-trade	12.74	22.97	21.08	35.71	21.08
(c) Changes in Inventories of Finished Goods, Work-in-progress and Stock-in-trade	(49.82)	(158.31)	77.57	(208.12)	(128.30)
(d) Employee Benefits Expense	83.68	55.61	94.63	139.28	144.54
(e) Finance Costs	35.15	35.53	70.51	70.67	143.78
(f) Depreciation and Amortisation Expense	13.30	11.95	15.77	25.25	30.47
(g) Other Expenses	538.34	420.66	466.26	959.00	785.48
Total Expenses	3,491.36	2,746.25	3,798.11	6,237.61	6,745.50
5 Profit / (Loss) before Exceptional and Tax (3-4)	126.36	110.05	39.62	236.40	162.95
6 Exceptional Items	-	-	-	-	-
7 Profit / (Loss) from before tax (5 - 6)	126.36	110.05	39.62	236.40	162.95
8 Tax Expense	44.80	17.09	13.69	61.89	47.16
9 Net Profit / (Loss) from Ordinary Activities after tax (7 - 8)	81.56	92.95	25.93	174.51	115.79
10 Extraordinary Items (Net of Tax Expense Nil Lakhs)	-	-	-	-	-
11 Net Profit / (Loss) for the Period (9 - 10)	81.56	92.95	25.93	174.51	115.79
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)	81.56	92.95	25.93	174.51	115.79

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	31.03.2020 Audited	30.09.2019 Unaudited	31.03.2019 Audited	31.03.2020 Audited	31.03.2019 Audited
16 Paid-up Equity Share Capital (Face Value of the Share shall be Indicated)	431.70	431.70	431.70	431.70	431.70
17 Reserve Excluding Revaluation Reserves as per Balance Sheet of Previous Accounting Year	3,024.96	3,024.96	2,909.17	3,024.96	2,909.17
18.i Earnings per Share (Before Extraordinary items) (of ` Nil each) (Not Annualised):					
(a) Basic	1.89	2.15	0.60	4.04	2.68
(b) Diluted	1.89	2.15	0.60	4.04	2.68
18.ii Earnings per Share (After Extraordinary items) (of ` Nil each) (Not Annualised)					
(a) Basic	1.89	2.15	0.60	4.04	2.68
(b) Diluted	1.89	2.15	0.60	4.04	2.68

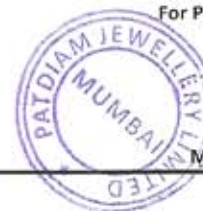
Notes

- The above Audited results for the Half Year ended and year ended 31st March, 2020 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on 30th June, 2020.
- The Company has only one business segment in which it operates viz Diamond Studded Gold Jewellery.
- The COVID-19 pandemic is rapidly spreading throughout the world. The operations of the company were impacted, due to shutdown of plants and offices following lockdown as per directives from the Government of India.

The Company has resumed operations in a phased manner as per directives from the Government of India. The Company has evaluated impact of this pandemic on its business operations and financial position and based on its review of current indicators of future economic conditions, there is no major significant impact on its financial statements as at 31st March, 2020.

However, the impact assessment of COVID-19 is a continuing process given the uncertainties associated with its nature and duration and accordingly the impact may be different from that estimated as at the date of approval of these financial statements. The Company will continue to monitor any material changes to future economic conditions.
- 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 : 30th June, 2020



For Patidam Jewellery Ltd

S. P. 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
	31.03.2020	31.03.2019
	Audited	Audited
I EQUITY & LIABILITIES :		
1) SHAREHOLDERS FUNDS		
(a) Share Capital	431.70	431.70
(b) Reserves and Surplus	3,199.47	3,024.96
	3,631.17	3,456.66
2) NON-CURRENT LIABILITIES		
(a) Long - Term Borrowings	-	-
(b) Deferred Tax Liability (Net)	-	2.69
(c) Other Long Term Liabilities	-	-
(d) Long - Term Provisions	-	-
	-	2.69
3) CURRENT LIABILITIES		
(a) Short Term Borrowings	953.35	1,112.85
(b) Trade Payables		
Total outstanding dues of micro enterprises and small enterprises	4.09	0.79
Total outstanding dues of creditors other than micro enterprises and small enterprises	192.38	110.99
(c) Other Current Liabilities	75.15	82.05
(d) Short - Term Provisions	121.81	88.63
	1,346.78	1,395.30
TOTAL LIABILITIES	4,977.96	4,854.65
II ASSETS :		
1) NON - CURRENT ASSETS		
(a) Fixed Assets		
(i) Tangible Assets	208.42	213.69
(ii) Intangible Assets	-	-
(b) Non - Current Investment	92.81	92.81
(c) Deferred Tax Assets (Net)	2.93	-
(d) Long - Term Loans & Advances	21.01	37.80
(e) Other Non - Current Assets	-	-
	325.17	344.31
2) CURRENT ASSETS		
(a) Current Investment	-	-
(b) Inventories	2,281.87	1,840.30
(c) Trade Receivables	2,179.19	2,184.11
(d) Cash & Bank Balance	57.96	408.71
(e) Short - Term Loans & Advances	133.76	77.22
(f) Other Current Assets	-	-
	4,652.79	4,510.35
TOTAL ASSETS	4,977.96	4,854.65

Place : Mumbai
 Dated : 30th June, 2020

For Patidam Jewellery Ltd

 Samir Kakadia
 Managing Director



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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
	31.03.2020	31.03.2019
	Audited	Audited
a) Cash flows from operating Activities :		
Net Profit Before Tax	236.40	162.95
<u>Adjustment For :</u>		
Depreciation, Amortisation and Impairment	25.25	30.47
Finance Costs	70.67	143.78
Interest Income	(2.50)	(0.34)
Foreign Exchange Unrealised Loss / (Gain)	(130.53)	16.78
Operating profits before working capital changes	199.30	353.64
<u>Adjustment For :</u>		
(Increase) / Decrease in Trade Receivables	174.67	(701.41)
(Increase) / Decrease in Inventory	(441.57)	1,299.95
Increase / (Decrease) in Trade Payables	70.97	(168.15)
Increase / (Decrease) in Other Current Liabilities & Provisions	6.98	35.69
(Increase) / Decrease in Long Term Loans & Advances	16.79	37.50
(Increase) / Decrease in Loans & Advances	(51.68)	(49.61)
Cash generated from operations	(24.54)	807.63
Income tax paid	(48.32)	(49.83)
Net cash from operating activities	(72.85)	757.81
b) Cash from investing accounting		
Purchase of Fixed Assets	(19.98)	(9.42)
Interest received	(3.06)	0.71
Net cash from (or used in) investing activities	(23.04)	(8.71)
	(95.89)	749.10
c) Cash flows from financing activities		
Repayment of loans	(184.18)	(369.83)
Finance Cost	(70.67)	(143.78)
Net cash from (or used in) financing activities	(254.86)	(513.61)
d) Net increase/Decrease in cash and cash equivalent	(350.75)	235.49
Cash and Cash Equivalents as at 01.04.2019	408.71	173.23
Cash and Cash Equivalents as at 31.03.2020	57.96	408.71

Place : Mumbai
 Dated : 30th June, 2020

For Patidam Jewellery Ltd

 Samir Kakadia
 Managing Director

