



Pulindra M. Patel
B.Com. F.C.A, Inter C.S.

PULINDRA PATEL & CO.
CHARTERED ACCOUNTANTS

307, Gold Mohur Co-Op. Housing Society,
174, Princess Street, Mumbai- 2.
Tel No. : 022-22056233, 022-43472356
Mobile : 9322268243
e-mail : pulindra_patel@hotmail.com

To Board of Directors
of Patdiam Jewellery Limited,
Block 1, Unit No. 102,
Andheri (East),
Mumbai – 400096

We have audited the half yearly financial results of Patdiam Jewellery Limited for the year ended 31st March, 2021 and the year to date results for the period 01st October, 2020 to 31st March, 2021, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These half yearly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (AS 25), prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these half yearly financial results as well as the year to date results:

...2...



: 2 :

(i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard;

and

(ii) give a true and fair view of the net profit and other financial information for the year ended 31st March, 2021 as well as the year to date results for the period from 01st October, 2020 to 31st March, 2021.

Yours faithfully,

For Pulindra Patel & Co.
Chartered Accountants
FRN No. 115187W



Pulindra Patel

Place : Mumbai
Date : 23rd June, 2021

Pulindra Patel
Proprietor
Membership No. 048991
UDIN No.: 21048991AAAAIM4481

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, 2021

	Particulars	Standalone				
		Figures for the Half Yearly ended on			Figures for the year ended on	
		31.03.2021 Audited	30.09.2020 Unaudited	31.03.2020 Audited	31.03.2021 Audited	31.03.2020 Audited
	Income					
1	Revenue From Operations	5,239.85	1,516.56	3,486.46	6,756.42	6,260.60
2	Other Income	2.07	0.40	131.26	2.48	213.41
3	Total income	5,241.93	1,516.96	3,617.72	6,758.89	6,474.02
4	Expenses					
	(a) Cost of Material Consumed	4,070.00	1,018.55	2,857.97	5,088.55	5,215.81
	(b) Purchase of Stock-in-trade	84.76	157.41	12.74	242.17	35.71
	(c) Changes in Inventories of Finished Goods, Work-in-progress and Stock-in-trade	189.65	(149.82)	(49.82)	39.83	(208.12)
	(d) Employee Benefits Expense	47.47	43.81	83.68	91.28	139.28
	(e) Finance Costs	37.37	36.57	35.15	73.94	70.67
	(f) Depreciation and Amortisation Expense	15.00	11.44	13.30	26.45	25.25
	(g) Other Expenses	498.61	315.45	538.34	814.07	959.00
	Total Expenses	4,942.87	1,433.42	3,491.36	6,376.29	6,237.61
5	Profit / (Loss) before Exceptional and Tax (3-4)	299.06	83.54	126.36	382.60	236.40
6	Exceptional Items	-	-	-	-	-
7	Profit / (Loss) from before tax (5 - 6)	299.06	83.54	126.36	382.60	236.40
8	Tax Expense	82.24	22.00	44.80	104.25	61.89
9	Net Profit / (Loss) from Ordinary Activities after tax (7 - 8)	216.82	61.54	81.56	278.35	174.51
10	Extraordinary Items (Net of Tax Expense ₹Nil Lakhs)	-	-	-	-	-
11	Net Profit / (Loss) for the Period (9 - 10)	216.82	61.54	81.56	278.35	174.51
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)	216.82	61.54	81.56	278.35	174.51



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, 2021

	Particulars	Standalone				
		Figures for the Half Yearly ended on			Figures for the year ended on	
		31.03.2021 Audited	30.09.2020 Unaudited	31.03.2020 Audited	31.03.2021 Audited	31.03.2020 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	3,477.82	3,199.47	3,024.96	3,477.82	3,024.96
18.i	Earnings per Share (Before Extraordinary items) (of ₹ Nil each) (Not Annualised):					
	(a) Basic	5.02	1.43	1.89	6.45	4.04
	(b) Diluted	5.02	1.43	1.89	6.45	4.04
18.ii	Earnings per Share (After Extraordinary items) (of ₹ Nil each) (Not Annualised)					
	(a) Basic	5.02	1.43	1.89	6.45	4.04
	(b) Diluted	5.02	1.43	1.89	6.45	4.04

Notes

- The above Audited results for the Half Year ended 31st March, 2021 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 23rd June, 2021.
- 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.

For Patidam Jewellery Ltd



S. P. Kakadia
Samir Kakadia
Managing Director

Place : Mumbai
Dated : 23rd June, 2021

PATDIAM JEWELLERY LIMITED

Gala No. 102, Building No. 1, Seepz SEZ, Andheri East, Mumbai – 400096, Maharashtra

CIN:U36911MH1999PLC120537.TEL:(022) 28293455. FAX:(022) 28293459.

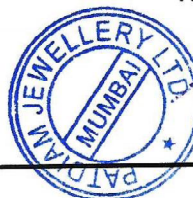
Email: investors@patdiam.com. Website: www.patdiam.com

STATEMENT OF ASSETS & LIABILITIES

(₹ In Lakhs)

Particulars	Standalone	
	Figures for the Half Yearly ended on	Figures for the year ended on
	31.03.2021	31.03.2020
	Audited	Audited
I EQUITY & LIABILITIES :		
1) SHAREHOLDERS FUNDS		
(a) Share Capital	431.70	431.70
(b) Reserves and Surplus	3,477.82	3,199.47
	3,909.52	3,631.17
2) NON-CURRENT LIABILITIES		
(a) Long - Term Borrowings	179.67	-
(b) Deferred Tax Liability (Net)	3.30	-
(c) Other Long Term Liabilities	-	-
(d) Long - Term Provisions	-	-
	182.96	-
3) CURRENT LIABILITIES		
(a) Short Term Borrowings	681.61	953.35
(b) Trade Payables		
Total outstanding dues of micro enterprises and small enterprises	2.99	4.09
Total outstanding dues of creditors other than micro enterprises and small enterprises	201.96	192.38
(c) Other Current Liabilities	116.07	75.15
(d) Short - Term Provisions	104.48	121.81
	1,107.11	1,346.78
TOTAL LIABILITIES	5,199.60	4,977.96
II ASSETS :		
1) NON - CURRENT ASSETS		
(a) Fixed Assets		
(i) Tangible Assets	228.45	208.42
(ii) Intangible Assets	-	-
(b) Non - Current Investment	92.81	92.81
(c) Deferred Tax Assets (Net)	-	2.93
(d) Long - Term Loans & Advances	17.68	21.01
(e) Other Non - Current Assets	-	-
	338.93	325.17
2) CURRENT ASSETS		
(a) Current Investment	-	-
(b) Inventories	1,458.29	2,281.87
(c) Trade Receivables	3,041.75	2,179.19
(d) Cash & Bank Balance	319.99	57.96
(e) Short - Term Loans & Advances	40.63	133.76
(f) Other Current Assets	-	-
	4,860.67	4,652.79
TOTAL ASSETS	5,199.60	4,977.96

For Patidam Jewellery Ltd



S. T. Kakadia

Samir Kakadia

Managing Director

Place : Mumbai

Dated : 23rd June, 2021

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

STATEMENT OF CASH FLOW

(₹ In Lakhs)

Particulars	Standalone	
	Figures for the Half Yearly ended on	Figures for the year ended on
	31.03.2021	31.03.2020
	Audited	Audited
a) Cash flows from operating Activities :		
Net Profit Before Tax	382.60	236.40
Adjustment For :		
Depreciation, Amortisation and Impairment	26.45	25.25
Finance Costs	73.94	70.67
Interest Income	(1.27)	(2.50)
Foreign Exchange Unrealised Loss / (Gain)	(130.53)	(130.53)
Operating profits before working capital changes	351.18	199.30
Adjustment For :		
(Increase) / Decrease in Trade Receivables	(692.80)	174.67
(Increase) / Decrease in Inventory	823.57	(441.57)
Increase / (Decrease) in Trade Payables	(5.25)	70.97
Increase / (Decrease) in Other Current Liabilities & Provisions	16.97	6.98
(Increase) / Decrease in Long Term Loans & Advances	3.33	16.79
(Increase) / Decrease in Loans & Advances	97.99	(51.68)
Cash generated from operations	595.00	(24.54)
Income tax paid	(91.51)	(48.32)
Net cash from operating activities	503.48	(72.85)
b) Cash from investing accounting		
Purchase of Fixed Assets	(46.47)	(19.98)
Interest received	(4.29)	(3.06)
Net cash from (or used in) investing activities	(50.77)	(23.04)
	452.72	(95.89)
c) Cash flows from financing activities		
Repayment of loans	(116.75)	(184.18)
Finance Cost	(73.94)	(70.67)
Net cash from (or used in) financing activities	(190.69)	(254.86)
d) Net increase/Decrease in cash and cash equivalent	262.03	(350.75)
Cash and Cash Equivalents as at 01.04.2020	57.96	408.71
Cash and Cash Equivalents as at 31.03.2021	319.99	57.96

For Patidam Jewellery Ltd



S. T. Kakadia

Samir Kakadia
Managing Director

Place : Mumbai

Dated : 23rd June, 2021