PATDIAM
JEWELLERY LTD

Date: 31st July, 2026

To
The Listing & Compliance Department
Bombay Stock Exchange (BSE Limited)
Phiroze Jeejeebhoy Towers,
Dalal Street, **Mumbai – 400 001**

Sub: Outcome of Board Meeting held on July 31, 2026

Scrip Code: 539401

Dear Sir,

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements), 2015 ('Listing Regulations'), we wish to inform that the Board of Directors of the Company at its meeting held today i.e. on Friday, 31st July, 2026 at 01.00 PM and concluded at 02.00 PM, inter alia, Considered and approved the followings: -

1. Audited Standalone & Consolidated Financial Results for the Half year and Financial Year ended 31st March, 2026;
2. Auditor's Report on Audited Financial Results for the Half year and Financial Year ended 31st March, 2026
3. A declaration regarding the Auditors Report with unmodified opinion pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2015.

This is for information and record.

Thanking you,
Yours faithfully,
For **PATDIAM JEWELLERY LIMITED**

S. T. Kakadia

MANAGING DIRECTOR
SAMIR KAKADIA
DIN: 00178128

PATDIAM JEWELLERY LIMITED MUMBAI

Independent Auditor's Report on Annual Financial Results of PATDIAM JEWELLERY LIMITED Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To
The Board of Directors,
Patdiam Jewellery Limited,
Block 1, Unit No. 102,
SEEPZ, Andheri (East),
Mumbai - 400 096.

Opinion

We have audited the accompanying statement of standalone financial results of **PATDIAM JEWELLERY LIMITED** (the company) for the half year and year ended 31st March, 2026 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 ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

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

(ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards and other accounting principles generally accepted in India of the net profit and other financial information for the half year and year ended 31st March, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics issued by ICAI. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared on the basis of standalone financial statements. The

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Company's Board of Directors are responsible for the preparation and presentation of the standalone financial results that give a true and fair view of the net profit and other financial information of the Company in accordance with the recognition and measurement principles `laid down in Indian Accounting Standards 34, 'Interim Financial Reporting' prescribed under section 133 of the Act read with the relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

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- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The Statement includes the results for the quarter ended 31st March, 2026 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

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

DAVE & DAVE MUMBAI CHARTERED ACCOUNTANTS

(CA Lalit Kumar G. Dave)
Partner
Membership No. 043509
UDIN: 26043509VQWRNM2671

Place : Mumbai
Date : 31.07.2026

DAVE & DAVE
Chartered Accountants

Independent Auditor's Report on Consolidated Financial Results of Patdiam Jewellery Limited Pursuant to Regulation 33 and 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To
The Board of Directors,
Patdiam Jewellery Limited,
102, Building No.1, Seepz++,
SEEPZ, Andheri (East),
Mumbai - 400 096.

Opinion

We have audited the accompanying statement of Consolidated financial results of **PATDIAM JEWELLERY LIMITED** (herein after referred to as the "Holding Company") and its subsidiaries (Holding company and its subsidiaries together referred to as "the Group'), its associates for the year ended 31st March, 2026 ("the Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on consideration of reports of other auditors on separate audited financial statements of the subsidiaries and associates, the consolidated financial results:

(i) The statement includes the audited financial result and financial review/information of the following Subsidiaries and Associates;

- Ancora Design Tradings LLC - Subsidiary

(ii) is presented in accordance with requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended in this regard; and

(iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information of the Group for the year ended 31st March, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Results* section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics issued by ICAI. We believe that the audit evidence obtained by us along with the consideration of audit reports of the other auditors referred to in sub paragraph (a) of the "Other Matters" paragraph below, is sufficient and appropriate to provide a basis for our opinion on the consolidated financial results.

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Management's Responsibilities for the Consolidated Financial Results

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared on the basis of consolidated financial statements. The Company's Board of Directors are responsible for the preparation and presentation of the consolidated financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with the recognition and measurement principles laid down in Accounting Standard prescribed under section 133 of the Act read with the relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations. The respective Borad of Directors of the Company included in Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial results, the respective Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate their respective entities or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and its associate is responsible for overseeing the financial reporting process of each Company.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of consolidated financial statements on whether the company has adequate internal financial controls with reference to consolidated financial statements in place and the operating effectiveness of such controls.

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- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its associate to express an opinion on the consolidated financial results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated results of which we are the independent auditors. For the other entities included in the consolidated financial results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them.

We remain solely responsible for our audit opinion. Our responsibilities in this regard are further described in para (a) of the section titled "Other Matters" in this audit report.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular issued by the SEBI under regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

(a) The Consolidated financial results/statement include the reviewed financial results of one subsidiary, whose financial statement reflects totals assets of Rs. 5984.74 lakhs (before consolidated adjustments) as at 31st March, 2026 and total revenue (before consolidated adjustments) of Rs. 9630.85 lakhs, net profit after tax (before consolidated adjustments) Rs. 102.33 lakhs for the year ended on that date respectively. These financial Results/statement and other financial information have been reviewed by their respective independent auditors. The Review reports on financial results/statement of the entity have been furnished to us by the management and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of these entity, is based solely on the report of such auditors and the procedures performed by us are as stated in the paragraph above.

    Subsidiary is located outside India whose financial results has been prepared in accordance with accounting principles generally accepted in such country and which has been reviewed by the

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other auditors under generally accepted auditing Standard applicable in that country. The company's managements has converted the financial result of such subsidiary located outside India from accounting principles Generally accepted in that country to Accounting Standard prescribed under section 133 of the Companies Act, 2013. Our conclusion in so far as it relates to the balances and affairs of such subsidiary located outside India is based on the reports of other auditors and conversion adjustment prepared by the management of the company and reviewed by another Chartered Accountant whose reports has been furnished to us on which we placed reliance.

Our opinion on the consolidated financial results is not modified in respect of the above matters with respect to our reliance on the work done and reports of the other auditors.

(b) The Statement includes the results for the quarter ended 31st March, 2026 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

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

DAVE & DAVE
MUMBAI
CHARTERED ACCOUNTANTS

(CA Lalit Kumar G. Dave)
Partner
Membership No. 043509
UDIN: 26043509MDDRFD5584

Place : Mumbai
Date : 31.07.2026

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Ph: +91 022 2203 5960, 4978 6557 . E-mail : cadaveanddave@gmail.com

PATDIAM JEWELLERY LIMITED
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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, 2026

	Particulars	Standalone					Consolidated	
		Figures for the Half Yearly ended on			Figures for the year ended on		Figures for the Half Yearly ended	Figures for the year ended on
		31.03.2026 Audited	30.09.2025 Unaudited	31.03.2025 Audited	31.03.2026 Audited	31.03.2025 Audited	31.03.2026 Audited	31.03.2026 Audited
	Income							
1	Revenue From Operations	10,361.72	6,768.29	8,864.25	17,130.00	15,775.94	17,312.29	17,312.29
2	Other Income	607.84	279.69	266.97	887.52	348.05	892.03	892.03
3	**Total income**	**10,969.55**	**7,047.97**	**9,131.22**	**18,017.53**	**16,124.00**	**18,204.32**	**18,204.32**
4	**Expenses**							
	(a) Cost of Material Consumed	8,351.92	5,824.33	6,112.32	14,176.24	11,941.42	13,324.09	13,324.09
	(b) Purchase of Stock-in-trade	194.98	167.97	222.92	362.95	664.90	362.95	362.95
	(c) Changes in Inventories of Finished Goods, Work-in-progress and Stock-in-trade	(797.79)	(422.76)	465.19	(1,220.55)	(43.63)	(1,220.55)	(1,220.55)
	(d) Employee Benefits Expense	171.89	133.72	165.35	305.61	288.60	750.90	750.90
	(e) Finance Costs	54.52	56.74	58.06	111.26	103.69	120.47	120.47
	(f) Depreciation and Amortisation Expense	71.58	69.63	48.80	141.21	93.29	159.49	159.49
	(g) Other Expenses	1,081.41	838.62	786.55	1,920.03	1,455.02	2,393.47	2,393.47
	Total Expenses	**9,128.51**	**6,668.25**	**7,859.18**	**15,796.76**	**14,503.29**	**15,890.83**	**15,890.83**
5	**Profit / (Loss) before Exceptional and Tax (3-4)**	**1,841.04**	**379.72**	**1,272.04**	**2,220.76**	**1,620.70**	**2,313.49**	**2,313.49**
6	Exceptional Items	-	-	-	-	-	-	-
7	**Profit / (Loss) from before tax (5 - 6)**	1,841.04	379.72	1,272.04	2,220.76	1,620.70	2,313.49	2,313.49
8	Tax Expense	500.19	109.21	353.31	609.40	430.26	653.93	653.93
9	**Net Profit / (Loss) from Ordinary Activities after tax (7 - 8)**	1,340.85	270.52	918.73	1,611.37	1,190.45	1,659.56	1,659.56
10	Extraordinary Items (Net of Tax Expense `Nil Lakhs)	-	-	-	-	-	-	-
11	**Net Profit / (Loss) for the Period (9 - 10)**	1,340.85	270.52	918.73	1,611.37	1,190.45	1,659.56	1,659.56
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)**	1,340.85	270.52	918.73	1,611.37	1,190.45	1,659.56	1,659.56
16	Paid-up Equity Share Capital (Face Value of the Share shall be Indicated)	431.70	431.70	431.70	431.70	431.70	431.70	431.70
17	Reserve Excluding Revaluation Reserves as per Balance Sheet of Previous Accounting Year	8,345.38		6,734.02	8,345.38	6,734.02	8,305.53	8,305.53
18.i	**Earnings per Share (Before Extraordinary items) (of ` Nil each) (Not Annualised):**							
	(a) Basic	31.06	6.27	21.28	37.33	27.58	38.44	38.44
	(b) Diluted	31.06	6.27	21.28	37.33	27.58	38.44	38.44
18.ii	**Earnings per Share (After Extraordinary items) (of `Nil each) (Not Annualised)**							
	(a) Basic	31.06	6.27	21.28	37.33	27.58	38.44	38.44
	(b) Diluted	31.06	6.27	21.28	37.33	27.58	38.44	38.44

Notes

1. The above Audited results for the Year ended 31st March, 2026 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 31st July, 2026
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 Statutory auditors have expressed an unmodified audit option
5. This being the the first year of consolidation, the figures of Previous year ended and Half year ended are not presented in the Consolidated Financial Results.
6. The figures of previous periods are regrouped / rearranged wherever considered necessary to correspond with the current period presentation.
7. The figures in ` Lakhs are rounded off to two decimals.

Place : Mumbai
Dated : 31st July, 2026

PATDIAM JEWELLERY LIMITED MUMBAI

For Patidam Jewellery Ltd
S. T. Kakadia
Samir Kakadia
Managing Director

PATDIAM JEWELLERY LIMITED
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STATEMENT OF ASSETS & LIABILITES (` In Lakhs)

Particulars	Standalone		Consolidated
	As at 31.03.2026	As at 31.03.2025	As at 31.03.2026
	Audited	Audited	Audited
I EQUITY & LIABILITIES :			
1) SHAREHOLDERS FUNDS			
(a) Share Capital	431.70	431.70	431.70
(b) Reserves and Surplus	8,345.38	6,734.02	8,305.53
	8,777.08	7,165.72	8,737.23
2) NON-CURRENT LIABILITIES			
(a) Long - Term Borrowings	437.90	90.15	437.90
(b) Other Long term liabilities	-	-	245.22
	437.90	90.15	683.12
3) CURRENT LIABILITIES			
(a) Short Term Borrowings	2,312.01	1,342.16	2,312.01
(b) Trade Payables			
Total outstanding dues of micro enterprises and small enterprises	4.86	7.24	4.86
Total outstanding dues of creditors other than micro enterprises and small enterprises	3,876.83	1,871.07	2,674.45
(c) Other Current Liabilities	929.05	22.43	1,077.89
(d) Short - Term Provisions	452.12	232.55	497.64
	7,574.87	3,475.45	6,566.85
TOTAL LIABILITES	16,789.85	10,731.32	15,987.20
II ASSETS :			
1) NON - CURRENT ASSETS			
(a)			
Property, Plant and Equipment and Intangible assets			
(i) Property, Plant and Equipment	1,073.09	1,123.00	1,078.45
(ii) Intangible assets	-	-	472.79
(iii) Capital Work - In - Progress	2,310.00		2,310.00
(b) Non - Current Investment	350.09	92.81	92.81
(c) Deferred tax assets (net)	7.84	21.72	7.84
(d) Long - Term Loans & Advances	7.03	6.88	7.03
	3,748.05	1,244.41	3,968.92
2) CURRENT ASSETS			
(a) Inventories	3,826.29	2,419.92	5,861.87
(b) Trade Receivables	9,000.91	6,826.42	5,231.28
(c) Cash & Bank Balance	88.70	121.61	606.14
(d) Short - Term Loans & Advances	125.91	118.97	319.00
	13,041.81	9,486.91	12,018.29
TOTAL ASSETS	16,789.85	10,731.32	15,987.20

Notes

1 **This is the first year of consolidation the Previous year figures is not presented in the Consolidated Financial Statement.**

For Patidam Jewellery Ltd

S.T. Kakadia

PATDIAM JEWELLERY LIMITED MUMBAI

Samir Kakadia
Managing Director

Place : Mumbai
Dated : 31st July, 2026

PATDIAM JEWELLERY LIMITED

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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
	31.03.2026	31.03.2026
	Audited	Audited
a) Cash flows from operating Activities :		
Net Profit Before Tax	1,841.04	2,220.76
Adjustment For :		
Depreciation, Amortisation and Impairment	71.58	141.21
Finance Costs	54.52	111.26
Interest Income	(1.78)	(3.38)
Foreign Exchange Unrealised Loss / (Gain)	(297.30)	(564.03)
Operating profits before working capital changes	1,668.07	1,905.82
Adjustment For :		
(Increase) / Decrease in Trade Receivabels	(1,414.64)	(1,524.38)
(Increase) / Decrease in Inventory	(566.36)	(1,406.37)
Increase / (Decrease) in Trade Payabels	835.10	1,915.70
Increase / (Decrease) in Other Current Liabilities & Provisons	922.36	916.40
(Increase) / Decrease in Long Term Loans & Advances	(0.12)	(0.15)
(Increase) / Decrease in Loans & Advances	72.24	(4.96)
Cash generated from operations	1,516.65	1,802.05
Income tax paid	(345.95)	(386.11)
Net cash from operating activities	1,170.69	1,415.94
b) Cash from investing accounting		
Purchase of Property, Plant and Equipment	(2,347.71)	(2,401.30)
Investment in FDI as Wholly owned Subsidiary	-	(257.28)
Interest received	1.78	3.38
Net cash from (or used in) investing activities	(2,345.93)	(2,655.20)
	(1,175.24)	(1,239.26)
c) Cash flows from financing activities		
Repayment of loans	1,276.07	1,317.61
Finance Cost	(54.52)	(111.26)
Net cash from (or used in) financing activities	1,221.55	1,206.35
d) Net increase/Decrease in cash and cash equivalent	46.32	(32.91)
Cash and Cash Equivalents as at 01.04.2025	42.38	121.61
Cash and Cash Equivalents as at 31.03.2026	88.70	88.70

Notes

1 **This is the first year of consolidation the Cash Flow is not presented in the Consolidated Financial Statement.**

For Patidam Jewellery Ltd

S. T. Kakadia

PATDIAM JEWELLERY LIMITED MUMBAI

Samir Kakadia
Managing Director

Place : Mumbai
Dated : 31st July, 2026

PATDIAM
JEWELLERY LTD

DECLARATION

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016

In Compliance of the Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, this is to declare that, the Statutory Auditors of the Company have issued an Audit Report with unmodified opinion on Audited Standalone & Consolidated Financial Results for the Half year and Financial Year ended 31st March, 2026.

For **PATDIAM JEWELLERY LIMITED**

S. T. Kakadia

MANAGING DIRECTOR
SAMIR KAKADIA
DIN: 00178128

PATDIAM JEWELLERY LIMITED MUMBAI

Place: Mumbai
Date: 31/07/2026

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