PATDIAM
JEWELLERY LTD

Date: 13th November, 2026

To
The Manager
Listing & Compliance
Bombay Stock Exchange (BSE Limited)
PhirozeJeejeebhoy Towers,
Dalal Street, Mumbai – 400 001.

Sub: Outcome of Board Meeting held on 13/11/2026

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, 13th November, 2026 at 01.00 PM and concluded at 02.00 PM, inter alia,

- Considered and approved the Unaudited Standalone and Consolidated Financial Results along with Limited Review Report for the half year ended on 30th September, 2026.

Please find enclosed unaudited Half Yearly Financial Result (Standalone & Consolidated) as on 30.09.2026 along with Limited Review Report issued by M/s. Pulindra Patel & Co., 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

PATDIAM JEWELLERY LIMITED MUMBAI

Enclosure: A/a

PULINDRA PATEL & CO.
CHARTERED ACCOUNTANTS
Office No. A-1004, Paras Business Center, Near Borivali Station East, Kasturba Road No.1,
Borivali (East), Mumbai – 66,
Office (Tel) + 022 28069664, 022-22056233, 022-68844594, +91 9322268243, Office (M) + 91 9619908533
Email : caoffice@pulindrapatel.com

Limited Review Report on standalone half year ended as on 30th September, 2026 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 2026 (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 substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 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.

PULINDRA PATEL & CO. MUMBAI M. NO. 046991 C.A.

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We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR PULINDRA PATEL & CO.
CHARTERED ACCOUNTANTS
FIRM REGN. NO. 115187W



Pulindra M.P

PULINDRA PATEL
MEMBERSHIP No. 048991
UDIN: 26048991OVUKPX1227

Place: Mumbai
Date : 13th November, 2026

PULINDRA PATEL & CO.
CHARTERED ACCOUNTANTS
Office No. A-1004, Paras Business Center, Near Borivali Station East, Kasturba Road No.1,
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Independent Auditor's Review Report on the Unaudited Consolidated half year ended Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

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

We have reviewed the accompanying statement of unaudited Consolidated financial results of Patdiam Jewellery Limited (the "Holding Company") and its Subsidiary (The Holding Company and its Subsidiary together referred to as the Group") for the, half year ended September 30, 2026 (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 (" Listing Regulations").

This statement which is the responsibility of the Company's Management and has been approved by the Holding Company's 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 in accordance with the Standard on Review Engagement (SRE) 2410, Engagements to 'Review of Interim Financial Information Performed by the Independent Auditors of the Entity' issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under Section 143(10) of the Act, 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.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable

PULINDRA PATEL & CO. MUMBAI M. NO. 048991 C.A.

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Statement includes the results of the following entity:

1. Ancora Desing Tradings LLC. - Wholly owned subsidiary

Based on our review conducted and procedures performed as stated in paragraph above and upon consideration of the review reports of the other auditors referred to in paragraph below, 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 AS 25, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Based on our Limited Review conducted as above, we report as under:

1. The unaudited consolidated financial result includes the financial information of one subsidiary which have not been reviewed by their auditors whose interim financial information reflects total assets (before consolidated adjustments) of Rs.8,175.11 lakhs and total liabilities (before consolidated adjustments) of Rs.7,756.18 lakhs as at 30th September, 2026, and total revenue of Rs. 9,075.53 lakhs (before consolidation adjustment) for the period ended 30th September, 2026 and total profit after tax of Rs. 21.86 lakhs, (before consolidation adjustment) for the period ended 30th September, 2026, and cash inflow (net) (before consolidation adjustments) of Rs. 48.41 lakhs for the period ended 30th September, 2026 as considered in the Statement.

   Our conclusion on the Statement is not modified in respect of this matter.

FOR PULINDRA PATEL & CO.
CHARTERED ACCOUNTANTS
FIRM REGN. NO. 115187W

Pulindra m P

PULINDRA PATEL & CO. MUMBAI M. NO. 048991 C.A.

PULINDRA PATEL
MEMBERSHIP No. 048991
UDIN: 26048991OUVGAJ9173

Place: Mumbai
Date : 13th November, 2026

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 & Consolidated unaudited Financial Results for the Half Yearly and for the Period Ended 30th September, 2026

	Particulars	Standalone				Consolidated			
		Figures for the Half Yearly ended on			Figures for the year ended on	Figures for the Half Yearly ended on			Figures for the year ended on
		30.09.2026 Unaudited	31.03.2026 Audited	30.09.2025 Unaudited	31.03.2026 Audited	30.09.2026 Unaudited	31.03.2026 Audited	30.09.2025 Unaudited	31.03.2026 Audited
1	**Income**								
	Revenue From Operations	12,348.92	10,361.72	6,768.29	17,130.00	13,990.53	17,312.29	N.A.	17,312.29
	Other Income	271.91	607.84	279.69	887.52	293.69	892.03	N.A.	892.03
	Total income	**12,620.83**	**10,969.55**	**7,047.97**	**18,017.53**	**14,284.21**	**18,204.32**	**N.A.**	**18,204.32**
2	**Expenses**								
	(a) Cost of Material Consumed	9,348.52	8,351.92	5,824.33	14,176.24	10,277.82	13,324.09	N.A.	13,324.09
	(b) Purchase of Stock-in-trade	66.60	194.98	167.97	362.95	66.60	362.95	N.A.	362.95
	(c) Changes in Inventories of Finished Goods, Work-in-progress and Stock-in-trade	626.87	(797.79)	(422.76)	(1,220.55)	626.87	(1,220.55)	N.A.	(1,220.55)
	(d) Employee Benefits Expense	163.61	171.89	133.72	305.61	508.95	750.90	N.A.	750.90
	(e) Finance Costs	162.47	54.52	56.74	111.26	162.47	120.47	N.A.	120.47
	(f) Depreciation and Amortisation Expense	62.23	71.58	69.63	141.21	88.78	159.49	N.A.	159.49
	(g) Other Expenses	969.00	1,081.41	838.62	1,920.03	1,282.77	2,393.47	N.A.	2,393.47
	Total Expenses	**11,399.30**	**9,128.51**	**6,668.25**	**15,796.76**	**13,014.26**	**15,890.83**	**N.A.**	**15,890.83**
3	**Profit / (Loss) before Exceptional and Tax (1-2)**	**1,221.53**	**1,841.04**	**379.72**	**2,220.76**	**1,269.96**	**2,313.49**	**N.A.**	**2,313.49**
4	Exceptional Items	-	-	-	-	-	-	-	-
5	**Profit before tax (3-4)**	1,221.53	1,841.04	379.72	2,220.76	1,269.96	2,313.49	N.A.	2,313.49
6	Tax Expense	298.54	500.19	109.21	609.40	312.15	653.93	N.A.	653.93
7	**Profit after tax (5-6)**	922.99	1,340.85	270.52	1,611.37	957.80	1,659.56	N.A.	1,659.56
8	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	N.A.	431.70
9	Reserve Excluding Revaluation Reserves as per Balance Sheet of Previous Accounting Year		8,345.38		8,345.38		8,305.53	N.A.	8,305.53
10	**Earnings per Share (of ₹ Nil each) (Not Annualised):**								
	(a) Basic	21.38	31.06	6.27	37.33	22.19	38.44	N.A.	38.44
	(b) Diluted	21.38	31.06	6.27	37.33	22.19	38.44	N.A.	38.44

Notes

1. The above Audited results for the Half Year ended 30th September, 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 13th November, 2026
2. The Company has only one business segment in which it operates viz Diamond Studded Gold Jewellery.
3. The Stand alone and consolidated results of the Company are available on the Company's website www.patdiam.com and also available on website of
4. The Statutory auditors have expressed an unmodified audit option
5. This being the the first year of consolidation, the figures of half year ended 30th September, 2025 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.

For Patidam Jewellery Ltd

S. K. Kakadia

PATDIAM JEWELLERY LIMITED MUMBAI

Samir Kakadia
Managing Director

Place : Mumbai
Dated : 13th November, 2026

PATDIAM JEWELLERY LIMITED

Gala No. 102, Building No. 1,Seepz SEZ, Andheri East, Mumbai – 400096, Maharashtra
CIN:U36911MH1999PLC120537.TEL.(022) 28293455. FAX:(022) 28293459
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UNAUDITED STANDALONE AND CONSOLIDATED STATEMENT OF ASSETS & LIABILITES (₹ In Lakhs)

Particulars	Standalone		Consolidated	
	As at 30.09.2026	As at 31.03.2026	As at 30.09.2026	As at 31.03.2026
	Unaudited	Audited	Unaudited	Audited
I EQUITY & LIABILITIES :				
1) SHAREHOLDERS FUNDS				
(a) Share Capital	431.70	431.70	431.70	431.70
(b) Reserves and Surplus	9,268.37	8,345.38	9,356.99	8,305.53
	9,700.07	8,777.08	9,788.69	8,737.23
2) NON-CURRENT LIABILITIES				
(a) Long - Term Borrowings	415.27	437.90	415.27	437.90
(b) Other Long term liabilities	-	-	247.78	245.22
	415.27	437.90	663.05	683.12
3) CURRENT LIABILITIES				
(a) Short Term Borrowings	4,135.23	2,312.01	4,135.23	2,312.01
(b) Trade Payables				
Total outstanding dues of micro enterprises and small enterprises	17.74	4.86	17.74	4.86
Total outstanding dues of creditors other than micro enterprises and small enterprises	4,595.76	3,876.83	5,376.31	2,674.45
(c) Other Current Liabilities	22.43	929.05	31.94	1,077.89
(d) Short - Term Provisions	654.85	452.12	664.43	497.64
	9,426.00	7,574.87	10,225.65	6,566.85
TOTAL LIABILITES	19,541.34	16,789.85	20,677.39	15,987.20
II ASSETS :				
1) NON - CURRENT ASSETS				
(a) Property, Plant and Equipment and Intangible assets				
(i) Property, Plant and Equipment	1,035.87	1,073.09	1,139.10	1,078.45
(ii) Intangible assets	-	-	456.37	472.79
(iii) Capital Work - In - Progress	2,310.00	2,310.00	2,310.00	2,310.00
(b) Non - Current Investment	350.09	350.09	92.81	92.81
(c) Deferred tax assets (net)	6.79	7.84	6.79	7.84
(d) Long - Term Loans & Advances	7.03	7.03	7.03	7.03
	3,709.79	3,748.05	4,012.11	3,968.92
2) CURRENT ASSETS				
(a) Inventories	2,441.24	3,826.29	5,512.35	5,861.87
(b) Trade Receivables	11,570.21	9,000.91	8,398.67	5,231.28
(c) Cash & Bank Balance	1,345.62	88.70	1,864.40	606.14
(d) Short - Term Loans & Advances	474.48	125.91	889.86	319.00
	15,831.56	13,041.81	16,665.28	12,018.29
TOTAL ASSETS	19,541.34	16,789.85	20,677.39	15,987.20

For Patidam Jewellery Ltd

S. P. Kakadia

PATDIAM JEWELLERY LIMITED MUMBAI

Samir Kakadia
Managing Director

Place : Mumbai
Dated : 13th November, 2026

PATDIAM JEWELLERY LIMITED

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Unaudited Standalone and Consolidated Statement of Cash Flow for the six months ended 30th September, 2026 (₹ In Lakhs)

Particulars	Standalone		Consolidated	
	Figures for the Half Yearly ended on 30.09.2026 Unaudited	Figures for the Half Yearly ended on 30.09.2025 Unaudited	Figures for the Half Yearly ended on 30.09.2026 Unaudited	Figures for the year ended on 30.09.2025 Unaudited
a) Cash flows from operating Activities :				
Net Profit Before Tax	1,221.53	379.72	1,269.96	N.A.
Adjustment For :				
Depreciation, Amortisation and Impairment	62.23	69.63	88.78	N.A.
Finance Costs	162.47	56.74	162.47	N.A.
Interest Income	-	(1.61)		N.A.
Adjustment for Change of Holding & Translation Reserves			93.76	N.A.
Foreign Exchange Unrealised Loss / (Gain)	(324.37)	(266.73)	(324.37)	N.A.
Operating profits before working capital changes	1,121.87	237.75	1,290.60	N.A.
Adjustment For :				
(Increase) / Decrease in Trade Receivabels	(2,202.50)	(109.74)	(2,800.59)	N.A.
(Increase) / Decrease in Inventory	1,385.05	(840.01)	349.52	N.A.
Increase / (Decrease) in Trade Payabels	687.78	1,080.60	2,670.71	N.A.
Increase / (Decrease) in Other Current Liabilities & Provisons	(901.74)	(5.96)	(1,041.16)	N.A.
Increase / (Decrease) in Non Current Liabilities	-	-	2.56	N.A.
(Increase) / Decrease in Long Term Loans & Advances	-	(0.03)	-	N.A.
(Increase) / Decrease in Loans & Advances	(346.54)	(77.19)	(568.83)	N.A.
Cash generated from operations	(256.08)	285.41	(97.20)	N.A.
Income tax paid	(100.08)	(40.16)	(149.63)	N.A.
Net cash from operating activities	(356.16)	245.25	(246.83)	N.A.
b) Cash from investing accounting				
Purchase of Property, Plant and Equipment	(25.01)	(53.60)	(133.01)	N.A.
Investment in FDI as Wholly owned Subsidiary	-	(257.28)	-	N.A.
Interest received	-	1.61	-	N.A.
Net cash from (or used in) investing activities	(25.01)	(309.27)	(133.01)	N.A.
	(381.17)	(64.02)	(379.84)	N.A.
c) Cash flows from financing activities				
Repayment of loans	1,800.58	41.54	1,800.58	N.A.
Finance Cost	(162.47)	(56.74)	(162.47)	N.A.
Net cash from (or used in) financing activities	1,638.10	(15.20)	1,638.10	N.A.
d) Net increase/Decrease in cash and cash equivalent	1,256.93	(79.22)	1,258.26	N.A.
Cash and Cash Equivalents as at 01.04.2026	88.70	121.61	606.14	N.A.
Cash and Cash Equivalents as at 30.09.2026	1,345.62	42.38	1,864.40	N.A.

Notes

This being the the first year of consolidation, the figures of half year ended 30th September, 2025 are not presented in the Consolidated Cash Flow Statement.

For Patidam Jewellery Ltd

S. K. Kakadia

Samir Kakadia
Managing Director

PATDIAM JEWELLERY LIMITED MUMBAI

Place : Mumbai
Dated : 13th November, 2026