

PALM JEWELS LIMITED

CIN: L36910GJ2005PLC046809

**Registered Office: C/205, D/205, 2nd Floor, Super Mall Besides Lal Bungalow,
C.G. Road, Ahmedabad-380009, Gujarat, India.**

Website: www.palmjewelsltd.com

E-mail: compliance.pjl@gmail.com

Contact: +91 8460449722

Date: 12.08.2025

To
The General Manager-Listing
Corporate Relationship Department
The BSE Limited
Phiroz Jeejeebhoy Tower
Dalal Street, Mumbai-400001

**SUBJECT: OUTCOME OF BOARD MEETING TO CONSIDER AND APPROVE THE UN-AUDITED
FINANCIAL RESULTS OF THE COMPANY FOR THE QUARTER ENDED ON 30th JUNE, 2025**

REF: PALM JEWELS LIMITED (SCRIP CODE: 541444)

We hereby inform pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, that a Meeting of the Board of Directors of the Company was held today i.e. Tuesday, 12th August, 2025 at the registered office of the Company. In the meeting the Board has decided the following matter:-

1. Considered and approved the Unaudited Standalone Financial Results of the Company for the quarter ended 30th June, 2025
2. Taken on record the Limited Review Report of the Statutory Auditors on the Un-Audited Financial Statements of the Company for the quarter ended 30th June, 2025
3. Considered other routine business item(s)

We hereby enclose the following:

- I. Limited Review Report for the Quarter ended 30th June, 2025
- II. Unaudited Standalone Financial Results for the Quarter ended 30th June, 2025

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The meeting commenced at 03:00 P.M and concluded at 04:30 P.M.

Kindly take the same in your records and oblige.

Thanking You,

For, PALM JEWELS LIMITED

**ROHIT DALPATBHAI SHAH
Managing Director
DIN: 00543440**

Bharat H. Shah & Co.

Chartered Accountants

P V Enclave, 1002, Sindhu Bhavan Marg, Opp. Astral House,
Near Shilp Circle, Bodakdev, Ahmedabad-380058

E-mail : cabharathshah@yahoo.com

Limited Review Report on the Un-audited Standalone Financial Results for the quarter and half year ended 30th June, 2025, pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors,
Palm Jewels Limited
Ahmedabad.

We have reviewed the accompanying statement of Un-audited Standalone Financial Results of **Palm Jewels Limited** ("the Company") for the quarter ended 30th June, 2025, ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.

This statement 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 Indian Accounting Standard 34 "Interim Financial reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India read with the Circular. Our responsibility is to issue a report on the financial statements based on our review.

We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of interim Financial information performed by the Independent Auditor of 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 to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures, applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

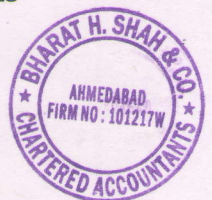
Based on our review conducted as above, nothing has come to our attention that causes us to that the accompanying statement prepared in accordance with applicable accounting standards as notified under the Companies (India Accounting Standards) Rules, 2015 as specified in Section 133 of the Companies Act 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies 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, Bharat H. Shah & Co.
Chartered Accountants
FRN: 101217W



CA Bharat H. Shah
Partner
Membership No: 039664

UDIN: 25039664BMSCCT1246

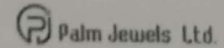


Place: Ahmedabad

Date: 12th August, 2025

PALM JEWELS LIMITED

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


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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2025

Sr. No.	Particulars	Quarter Ended			Year Ended
		30-06-2025	31-03-2025	30-06-2024	31-03-2025
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Income				
	(a) Revenue from operations	3,625.25	3,758.57	3,255.53	18,974.00
	(b) Other Income	0.54	1.65	0.33	4.02
	Total Income	3,625.79	3,760.22	3,255.86	18,978.02
2	Expenses				
	(a) Purchases	3,284.49	3,073.02	3,419.36	18,777.22
	(b) Change in inventories of finished goods, stock-in-trade, and work-in-progress.	243.39	570.42	(238.55)	(264.00)
	(c) Employee benefits expense	7.00	44.41	13.32	98.80
	(d) Finance costs	3.35	9.46	0.96	18.84
	(e) Depreciation and amortisation expense	3.81	3.98	3.73	15.22
	(f) Other expenses	49.83	50.31	38.49	260.80
	Total Expenses	3,591.87	3,751.60	3,237.31	18,906.88
3	Profit before exceptional items and tax (1-2)	33.92	8.62	18.55	71.14
4	Add/(Less) : Exceptional items (net)	-	-	-	-
5	Profit before tax (3+4)	33.92	8.62	18.55	71.14
6	Tax expense				
	Current Tax	8.79	3.00	4.82	18.77
	Deferred Tax Liability	-	-	-	-
	Less: Deferred assets for deferred tax liability	(0.20)	(1.78)	-	(1.92)
7	Net Profit after tax (5-6)	25.33	7.40	13.73	54.29
8	Other comprehensive income				
	(a) Items that will not be reclassified to profit or loss (net of tax)	-	-	-	-
	(b) Items that will be reclassified to profit or loss (net of tax)	-	-	-	-
	Other Comprehensive Income	-	-	-	-
9	Total Comprehensive Income for the period/Year (7+8)	25.33	7.40	13.73	54.29
10	Net Profit attributable to :				
	Owners of the Company	25.33	7.40	13.73	54.29
	Non Controlling Interest	-	-	-	-
11	Other Comprehensive Income attributable to :				
	Owners of the Company	-	-	-	-
	Non Controlling Interest	-	-	-	-
12	Total Comprehensive Income attributable to :				
	Owners of the Company	25.33	7.40	13.73	54.29
	Non Controlling Interest	-	-	-	-
13	Paid-up Equity Share Capital (Face Value of Rs. 10 each)	1,004.10	1,004.10	1,004.10	1,004.10
14	Earning per share (Face Value of Rs10 each) Basic & Diluted (not annualised)	0.25	0.07	0.14	0.54
15	Other Equity excluding Revaluation Reserves as at 31st March	-	-	-	1,548.30

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Notes :

- 1 The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 12th August, 2025.
- 2 The Limited Review under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 has been carried out by the statutory Auditors for the results quarter ended 30th June, 2025 and have issued unmodified review report.
- 3 The Financial Results of (the 'Company') PALM JEWELS LIMITED have been prepared in accordance with Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India and in terms of Regulation 33 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 4 The Company is engaged in the business of manufacture and sale of gold jewellery and articles of various designs/specifications viz. 'Jewellery Business' and hence there are no separate reportable segments as per Ind AS 108. There are no material individual markets outside India and hence the same is not disclosed for geographical segments for the segment revenues or results or assets.
- 5 The figures of the corresponding previous periods/ year have been regrouped/ reclassified, wherever necessary to conform to the current period's presentation.
- 6 The Results of the company are available on the company's website: www.palmjewelsltd.com and also available on Bombay Stock Exchange website www.bseindia.com.
- 7 The figures INR in Lakhs are rounded off to nearest two decimals.

For and on behalf of the Board
PALM JEWELS LIMITED

Rohitbhai Dalpatbhai Shah
Managing Director
DIN : 00543440

Date : 12/08/2025
Place : Ahmedabad