

# 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](http://www.palmjewelsltd.com)

E-mail: [compliance.pjl@gmail.com](mailto:compliance.pjl@gmail.com)

Contact: +91 8460449722

Date: 13<sup>th</sup> February, 2026

To,  
**The General Manager-Listing,**  
Corporate Relationship Department  
The BSE Limited,  
PJ Tower, 25th floor, Dalal Street  
Mumbai-400001.

**SUB: OUTCOME OF BOARD MEETING TO CONSIDER AND APPROVE THE UN-AUDITED FINANCIAL RESULTS OF THE COMPANY FOR THE QUARTER AND NINE MONTHS ENDED ON 31<sup>ST</sup> DECEMBER, 2025**

**REF: PALM JEWELS LIMITED (SCRIP CODE – 541444)**

Dear Sir/Madam,

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., Friday, 13<sup>th</sup> February, 2026 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 and nine months ended 31<sup>st</sup> December, 2025
2. Taken on record the Limited Review Report of the Statutory Auditors on the Unaudited Standalone Financial Statements of the Company for the quarter and nine months ended 31<sup>st</sup> December, 2025
3. Considered other routine business item(s)

We hereby enclose the following:

- I. Limited Review Report for the Quarter and Nine months ended 31<sup>st</sup> December, 2025
- II. Unaudited Standalone Financial Results for the Quarter and Nine months ended 31<sup>st</sup> December, 2025

# **PALM JEWELS LIMITED**

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

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**Limited Review Report on the Un-audited Standalone Financial Results for the quarter and nine months ended 31<sup>st</sup> December, 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 and nine months ended 31st December, 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 believe 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: 26039664CNDJOV6511**

Place: Ahmedabad  
Date: 13<sup>th</sup> Feb, 2026

**PALM JEWELS LIMITED**



(CIN No : L36910GJ2005PLC046809)

Registered Address : C/205, D/205, 2nd Floor, Super Mall, Besides Lal Bungalow, C.G. Road, Ahmedabad, Gujarat. - 380009  
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**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER, 2025**

(₹ In Lakhs)

Sr. No.	Particulars	Standalone					Year Ended 31-03-2025 (Audited)
		Quarter Ended		Nine months Ended		31-12-2025	
		31-12-2025 (Unaudited)	30-09-2025 (Unaudited)	31-12-2024 (Unaudited)	31-12-2024 (Unaudited)		
<b>1</b>	<b>Income</b>						
	(a) Revenue from operations	5,820.03	4,159.42	7,007.24	13,604.70	15,215.43	18,974.00
	(b) Other Income	0.16	1.43	2.04	2.13	2.37	4.02
	<b>Total Income</b>	<b>5,820.19</b>	<b>4,160.85</b>	<b>7,009.28</b>	<b>13,606.83</b>	<b>15,217.80</b>	<b>18,978.02</b>
<b>2</b>	<b>Expenses</b>						
	(a) Purchase of stock-in-trade	5,357.64	4,410.53	7,522.25	13,052.66	15,704.20	18,777.22
	(b) Change in inventories of finished goods, stock-in-trade, and work-in-progress.	363.19	(345.73)	(640.29)	260.86	(834.42)	(264.00)
	(c) Employee benefits expense	9.86	11.27	21.03	28.13	54.39	98.80
	(d) Finance costs	1.89	3.95	4.03	9.19	9.38	18.84
	(e) Depreciation and amortisation expense	3.81	3.81	3.74	11.43	11.24	15.22
	(f) Other expenses	30.50	52.20	82.81	132.53	210.49	260.80
	<b>Total Expenses</b>	<b>5,766.89</b>	<b>4,136.04</b>	<b>6,993.57</b>	<b>13,494.80</b>	<b>15,155.28</b>	<b>18,906.88</b>
<b>3</b>	<b>Profit before exceptional items and tax (1-2)</b>	<b>53.30</b>	<b>24.81</b>	<b>15.71</b>	<b>112.03</b>	<b>62.52</b>	<b>71.14</b>
<b>4</b>	Add/(Less) : Exceptional items (net)	-	-	-	-	-	-
<b>5</b>	<b>Profit before tax (3+4)</b>	<b>53.30</b>	<b>24.81</b>	<b>15.71</b>	<b>112.03</b>	<b>62.52</b>	<b>71.14</b>
<b>6</b>	<b>Tax expense</b>						
	Current Tax	13.19	6.37	4.11	28.35	15.77	18.77
	Deferred Tax Liability	-	-	-	-	-	-
	Less: Deferred assets for deferred tax liability	(0.22)	(0.17)	2.26	(0.60)	(0.14)	(1.92)
<b>7</b>	<b>Net Profit after tax (5-6)</b>	<b>40.33</b>	<b>18.62</b>	<b>9.34</b>	<b>84.28</b>	<b>46.89</b>	<b>54.29</b>
<b>8</b>	<b>Other comprehensive income</b>						
	(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)	-	-	-	-	-	-
	<b>Other Comprehensive Income</b>	-	-	-	-	-	-
<b>9</b>	<b>Total Comprehensive Income for the period/Year (7+8)</b>	<b>40.33</b>	<b>18.62</b>	<b>9.34</b>	<b>84.28</b>	<b>46.89</b>	<b>54.29</b>
<b>10</b>	<b>Net Profit attributable to :</b>						
	Owners of the Company	40.33	18.62	9.34	84.28	46.89	54.29
	Non Controlling Interest	-	-	-	-	-	-
<b>11</b>	<b>Other Comprehensive Income attributable to :</b>						
	Owners of the Company	-	-	-	-	-	-
	Non Controlling Interest	-	-	-	-	-	-
<b>12</b>	<b>Total Comprehensive Income attributable to :</b>						
	Owners of the Company	40.33	18.62	9.34	84.28	46.89	54.29
	Non Controlling Interest	-	-	-	-	-	-
<b>13</b>	Paid-up Equity Share Capital (Face Value of ₹10 each)	1,004.10	1,004.10	1,004.10	1,004.10	1,004.10	1,004.10
<b>14</b>	Earning per share (Face Value of ₹10 each)	0.40	0.19	0.09	0.84	0.47	0.54
<b>15</b>	Other Equity excluding Revaluation Reserves as at 31st March	-	-	-	-	-	544.20

**PALM JEWELS LIMITED**

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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 13th February, 2026.
2. The Limited Review under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the Statutory Auditors for the results quarter and nine months ended 31st December, 2025 and have issued unmodified review report.
3. The Standalone Financial Results of Palm Jewels Limited (the 'Company') 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 Standalone Results of the company are available on the company's website [www.palmjewelsltd.com](http://www.palmjewelsltd.com) and also available on Bombay Stock Exchange website [www.bseindia.com](http://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  
  
Ravi Dalmia  
Managing Director  
DIN : 00543440

Date : 13 February, 2026  
Place : Ahmedabad