

## KENVI JEWELS LIMITED

Registered Office: Shop No. 121 & 122 Super Mall Complex, Nr Lal Bungalow, CG Road,  
Ahmedabad-380006 Gujarat, India

CIN: L52390GJ2013PLC075720  
Website: [www.kenvijewels.com](http://www.kenvijewels.com)

E-Mail: [compliance.kjl@gmail.com](mailto:compliance.kjl@gmail.com)  
Ph.: 079-22973199

Date:- October 24, 2024

To,  
The General Manager- Listing  
The Corporate Relation Department,  
BSE Limited  
PJ Tower, 25th Floor, Dalal Street,  
Mumbai-400 001.

**Subject:** Outcome of Board Meeting

**Ref:** Kenvi Jewels Limited – Scrip Code - 540953

Pursuant to Regulations 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors of the Company at their meeting held today i.e Thursday 24<sup>th</sup> October,2024, decided the following matters:-

Considered and approved the Unaudited (Standalone) Financial Results for the Half Year and quarter ended September 30, 2024, in consultation with the members of the Audit Committee .

**We hereby attach the following:**

- I. Limited Review Report for the Quarter ended 30<sup>th</sup> September,2024
- II. Unaudited Standalone Financial Results for the Quarter ended 30<sup>th</sup> September,2024.

**We hereby attach the following:**

- I. Limited Review Report for the Quarter ended 30<sup>th</sup> September,2024
- II. Unaudited Standalone Financial Results for the Quarter ended 30<sup>th</sup> September,2024.

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

For, Kenvi Jewels Limited

VALANI  
CHIRAGKU  
MAR

Digitally signed by  
VALANI  
CHIRAGKUMAR  
Date: 2024.10.24  
16:32:26 +05'30'

**KENVI JEWELS LIMITED****CIN:-L52390GJ2013PLC075720**

Address : Shop No. 121 &amp; 122, Super Mall Complex, Nr Lal Bungalow, CG Road, Ahmedabad, Ahmedabad, Gujarat, 380006

**STATEMENT OF ASSETS & LIABILITIES AS ON 30th SEPTEMBER, 2024**

Particulars	Year ended	
	30.09.2024	31.03.23
	Unaudited (in lakh)	Audited (in lakh)
<b>ASSETS</b>		
<b>(1) Non-Current Assets</b>		
(i) Property, Plant And Equipment	34.02	33.85
(ii) Intangible Assets		
(iii) Capital Work in Progress		
(iv) Intangible assets under development		
<b>Non-Current Financial Assets</b>		
(a) Non-Current Investments		
(b) Trade Receivables, Non-Current		
(c) Loans, Non-Current		
(d) Other Non-Current Financial Assets		
Deffered tax assets (net)	5.75	5.75
<b>Total Non Current Assets</b>	<b>39.77</b>	<b>39.60</b>
<b>(2) Current Assets</b>		
Inventories	2,317.37	1,989.15
<b>Current Financial Assets</b>		
(a) Current Investments		
(b) Trade receivables	270.94	83.92
(c) Cash and cash equivalents	25.73	96.91
(d) Bank Balance other than Cash and cash equivalents		
(e) Loans, Current		
(f) Other Current Financial Assets		
<b>Total Current Financial Assets</b>	<b>296.67</b>	<b>180.83</b>
Current Tax Assets (net)		
Other Current Assets	68.66	139.08
<b>Total Current Assets</b>	<b>2,682.70</b>	<b>2,309.06</b>
<b>Total Assets</b>	<b>2,722.47</b>	<b>2,348.67</b>
<b>EQUITY AND LIABILITIES</b>		
<b>(1) Equity</b>		
Equity Share Capital	1263.80	1263.80
Other Equity	204.29	171.62
<b>Total Equity</b>	<b>1468.09</b>	<b>1435.42</b>
<b>(2) Liabilities</b>		
<b>Non-Current Liabilities</b>		
<b>Non-Current Financial Liabilities</b>		
(a) Borrowings , non current		
(b) Trade Payables , non current		
(c) Other non current financial liabilities		
<b>Total Non-Current Financial Liabilities</b>		
Provision, non current		
Deffered tax liabilities (net)		
Other non current liabilities		
<b>Total Non-Current Liabilities</b>	<b>0.00</b>	<b>0.00</b>
<b>Current Liabilities</b>		
<b>Current Financial Liabilities</b>		
(a) Borrowings , current	1176.06	835.75
(b) Trade Payables , current		
(i) Total Outstanding dues of Micro Small & Medium Enterprises		
(ii) Total Outstanding dues of creditors other than Micro Small & Medium Enterprises	68.60	37.64
(c) Other current financial liabilities		
<b>Total Current Financial Liabilities</b>	<b>1244.66</b>	<b>873.39</b>

## KENVI JEWELS LIMITED

CIN:-L52390GJ2013PLC075720

## STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30TH SEPTEMBER, 2024

₹ in Lakhs

Sr. No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	<b>Income:</b>						
I	Revenue from operations	3641.14	2339.91	2716.02	5981.05	5317.71	12140.84
II	Other income	0.04	0.03	0.02	0.07	0.04	1.19
III	<b>Total Income (I + II)</b>	<b>3641.18</b>	<b>2339.94</b>	<b>2716.04</b>	<b>5981.12</b>	<b>5317.75</b>	<b>12142.03</b>
	<b>Expenses:</b>						
IV	Cost of materials consumed	3520.16	2,625.28	2,837.49	6145.44	5570.70	12,584.04
	Purchase of Stock-in-Trade	0.00		-	-	-	
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	32.69	(360.77)	(203.73)	(328.08)	(416.31)	(809.02)
	Employee Benefit Expense	21.25	15.27	20.62	36.52	39.52	88.90
	Financial Costs	18.16	16.32	9.43	34.48	14.13	53.22
	Depreciation and Amortization Expense	0.00		-	-	-	9.09
	Other Expenses	29.15	22.94	37.77	52.09	70.85	134.15
	<b>Total Expense</b>	<b>3621.41</b>	<b>2319.04</b>	<b>2701.58</b>	<b>5940.45</b>	<b>5278.89</b>	<b>12060.38</b>
V	<b>Profit before exceptional items and tax (III - IV)</b>	<b>19.77</b>	<b>20.90</b>	<b>14.46</b>	<b>40.67</b>	<b>38.86</b>	<b>81.65</b>
VI	Exceptional items	-	-	-	-	-	-
VII	<b>Profit before tax (V - VI)</b>	<b>19.77</b>	<b>20.90</b>	<b>14.46</b>	<b>40.67</b>	<b>38.86</b>	<b>81.65</b>
VIII	<b>Tax expense:</b>						
	(1) Current tax	3.00	5.00	3.00	8.00	8.50	18.00
	(2) Deferred tax	-	-	-	-	-	(2.46)
IX	<b>Profit(Loss) from the period from continuing operations (VII - VIII)</b>	<b>16.77</b>	<b>15.90</b>	<b>11.46</b>	<b>32.67</b>	<b>30.36</b>	<b>66.11</b>
X	Profit(Loss) from the period from discontinuing operations before tax	-	-	-	-	-	-
XI	Tax expense of discontinuing operations	-	-	-	-	-	-
XII	<b>Profit(Loss) from Discontinuing operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XIII	<b>Profit/(Loss) for the period (IX + XII)</b>	<b>16.77</b>	<b>15.90</b>	<b>11.46</b>	<b>32.67</b>	<b>30.36</b>	<b>66.11</b>
XIV	Other comprehensive income net of tax	-	-	-	-	-	-
XV	<b>Total Comprehensive Income for the year</b>	<b>16.77</b>	<b>15.90</b>	<b>11.46</b>	<b>32.67</b>	<b>30.36</b>	<b>66.11</b>
XVI	<b>Details of Equity Share Capital</b>						
	Paid-up Equity share capital (at par Value of Rs. 10 each)	1263.80	1263.80	1263.80	1263.80	1263.80	1263.80
XVII	<b>Earning per share:</b>						
	<b>Earning per equity share for continuing operations</b>						
	(1) Basic earnings (loss) per share from continuing operations	0.01	0.01	0.01	0.26	0.24	0.52
	(2) Diluted earnings (loss) per share from continuing operations	0.01	0.01	0.01	0.26	0.24	0.52
	<b>Earning per equity share for discontinued operations</b>						
	(1) Basic earnings (loss) per share from discontinued operations	-	-	-	-	-	-
	(2) Diluted earnings (loss) per share from discontinued operations	-	-	-	-	-	-
	<b>Earning per equity share</b>						
	(1) Basic earnings(loss) per share from continuing and discontinued operations	0.01	0.01	0.01	0.26	0.24	0.52
	(2) Diluted earnings(loss) per share from continuing and discontinued operations	0.01	0.01	0.01	0.26	0.24	0.52

**Notes:**

- The above Financial Results were reviewed by the Audit Committee and Approved by the Board of Directors at their respective Meeting held on 24-10-2024
- The Company's business activity fall within a single primary business segment.
- Previous year's figures are re-grouped, re-classified whenever necessary.

By order of the Board of Directors  
For, Kenvi Jewels Limited

*Atul Chandra Valani*  
0

(Managing Director)  
Place:- Ahmedabad

Hetalben C. Valani  
(Whole -Time Director)  
DIN : 06605369

Date: 24-10-2024  
Place: Ahmedabad

**KENVI JEWELS LIMITED****CIN:-L52390GJ2013PLC075720**

Address : 14 Nav Durga Complex, Opp : Nav Durga Society, Ambicanagar, Odhav, Ahmedabad Gujarat-382415

**CASH FLOW STATEMENT OF HALF YEAR ENDED ON 30TH SEPTEMBER, 2024**

(Rs. In Lacs)

PARTICULARS	Half Year ended 30.09.2024	Half Year ended 30.09.2023
<b>A. Cash Flow from Operating Activity</b>		
Profit before Taxation and Extra Ordinary Items		
Add : Non Cash & Non Operating Expenses	40.67	38.86
Depreciation	0.00	0.00
Finance Cost	34.48	14.13
Other Income	-0.07	-0.04
<b>Operating Profit before Working Capital Changes</b>	<b>75.08</b>	<b>52.95</b>
Adjustment for;		
(Increase) / Decrease in Inventory	-328.22	-417.25
(Increase) / Decrease in Trade Receivable	-187.02	-286.57
Increase/(Decrease) in Trade Payables	30.96	326.41
(Increase)/ Decrease in Loans & Advances	0.00	0.00
(Increase) / Decrease in other Current Assets	70.42	41.06
Increase / (Decrease) in Current Liabilities	-0.29	-10.13
Increase / (Decrease) in Short Term Provisions	-29.84	4.09
(Increase) / Decrease in Current Investment		
<b>Cash Generated from Operation</b>	<b>-368.91</b>	<b>-289.44</b>
Taxes Paid	8.00	8.50
<b>Net Cash Flow from Operating Activities</b>	<b>-376.91</b>	<b>-297.94</b>
<b>B. Cash Flow from Investing Activity</b>		
(Increase) / Decrease in Fixed Assets (net)	-0.17	-1.80
(Increase) / Decrease in Investments & Accrued Interest	0.00	0.00
(Increase) / Decrease in other Non current Investments		
Other Income	0.07	0.04
<b>Net Cash Flow from Investing Activities</b>	<b>-0.10</b>	<b>-1.76</b>
<b>C. Cash Flow from Financing Activity</b>		
Proceeds from Issue of Shares		
Proceeds from Securities Premium		
Increase / (Decrease) in Short term Borrowings	340.31	381.89
Finance Cost	-34.48	-14.13
Adjustment of earlier in Retained Earning		
<b>Net Cash Flow from Financing Activities</b>	<b>305.83</b>	<b>367.76</b>
Net Increase / (Decrease) in Cash & Cash Equivalents	<b>-71.18</b>	<b>68.06</b>
Opening Balance of Cash & Cash Equivalents	96.91	33.08
Closing Balance of Cash & Cash Equivalents	25.73	101.14
<b>Net Increase / (Decrease) in Cash &amp; Cash Equivalents</b>	<b>-71.18</b>	<b>68.06</b>

By order of the Board of Directors  
For, Kenvi Jewels LimitedChirag C. Valani  
(Managing Director)  
DIN : 06605257Hetalben C. Valani  
(Whole -Time Director)  
DIN : 06605369Date:- 24.10.2024  
Place:- Ahmedabad

0.00





To

The Board of Directors  
**KENVI JEWELS LIMITED**  
14 Nav Durga Complex, Opp : Nav Durga Society,  
Ambicanagar, Odhav, Ahmedabad Gujarat-382415

**Sub.: Limited Review Report**

**Ref.: Unaudited Financial Results for the quarter and half year ended on 30-09-2024**

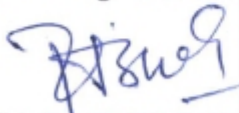
Dear Sir,

We have reviewed the accompanying statement of unaudited financial results of **KENVI JEWELS LIMITED** ("the Company") for the quarter and half year ended on September 30, 2024. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/ Committee of Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 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 of unaudited financial results prepared in accordance with applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, **RAJESH J. SHAH & ASSOCIATES**  
Chartered Accountants  
Firm Registration No.: 108407W

  
**CA RAJESH J. SHAH**  
Partner  
Membership No.: 040268



**UDIN : 24040268BKHJUL3398**  
Place : Ahmedabad  
Date : 22-10-2024