DIVINE HIRA JEWELLERS LIMITED

Registered Office : 211/213, Zaveri Bazar, Sheikh, Memon Street, Shop No.209, Kalbadevi, Mumbai, Mumbai, Maharashtra, India, 400002.
Tel.: 022-22402662 I Web : www.divinehirajewellers.com I Email : info@divinehirajewellers.com
CIN : L36999MH2022PLC387009

To,
National Stock Exchange of India Ltd.
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (East), Mumbai-400051.

Date: November 12, 2026

NSE Symbol– DIVINEHIRA

Subject.: Disclosure under Regulation 30 and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'): Outcome of the Board meeting.

Dear Sir/Madam,

In compliance with Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (LODR) read with SEBI Master Circular No. HO/49/14/14(7)2025-CFDPOD2/I/3762/2026 dated January 30, 2026, we wish to inform you that the Board of Directors of the Company in its meeting held today i.e. 12th day of November 2026, has inter alia considered and approved the following(s);

1. The Board considered, approved and took on record the Unaudited (Standalone and Consolidated) Financial Results of the Company for the quarter and Half year ended September 30, 2026, prepared in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Financial Results along with the Limited Review Report issued by the Statutory Auditors is enclosed herewith as Annexure I.

2. The Board considered and approved the grant of Loan to Taaris Jewels Limited, a wholly owned subsidiary of the Company and the terms and conditions of loan agreement is enclosed herewith as Annexure II.

In terms of Regulation 30 of the SEBI (LODR), 2015, it may further be noted that Board meeting commenced at 04.00 PM and concluded at 04.35 PM (IST).

Kindly take the above on record and acknowledge receipt.

Thanking you.

FOR DIVINE HIRA JEWELLERS LIMITED

Hirachand Pukhraj Gulecha

Digitally signed by Hirachand Pukhraj Gulecha
Date: 2026.11.12 16:40:51 +05'30'

HIRACHAND PUKHRAJ GULECHA
MANAGING DIRECTOR
DIN NO.: 09677562

Annexure I

E-mail: team@mngca.in

Muchhal & Gupta
Chartered Accountants
301, Shalimar Corporate Centre,
8-A, South Tukoganj, Indore-452001
Ph: 0731-2519818, 4046818

Independent Auditor's Review Report on Unaudited Quarterly and Year to date Standalone Financial 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 of Divine Hira Jewellers Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results ('the Statement') of Divine Hira Jewellers Limited ('the Company') for the quarter and half year ended 30 September 2026 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015 (as amended) ('Listing Regulations').

2. The Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. 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. 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.

4. 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 the recognition and measurement principles laid down in Ind AS 34, 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.

For M/S Muchhal & Gupta
Chartered Accountants
Firm Registration No: 004423C

MUCHHAL & GUPTA INDORE Chartered Accountants

Prateek Agrawal
Partner
Membership No.: 142513
UDIN: 26142513NYITJK6058
Date: 12th November 2026

DIVINE HIRA JEWELLERS LIMITED

CIN L36999MH2022PLC387009

Registered Office: 211/213, Zaveri Bazar, Shaikh Memon Street, Shop No. 209, 2nd Floor, Mumbai,Maharashtra, 400002

Phone : +91 22 25265000

E-mail : info@divinehirajewellers.com; Website : www.divinehirajewellers.com

Statement of Unaudited Standalone Financial Results for the Quarter ended and Half year ended 30th September 2026 Pursuant to Regulations 33 of SEBI (LODR) Regulations, 2015

Rs. in Lakhs

	Particulars	For quarter ended			For half year ended		For year ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Income**						
	a. Revenue from operations	27,887.50	19,539.69	26,069.57	47,427.19	50,046.26	88,382.64
	b. Other income	0.27	1.00	7.99	1.27	8.07	14.33
	Total income (a+b)	**27,887.77**	**19,540.69**	**26,077.56**	**47,428.46**	**50,054.33**	**88,396.97**
2	**Expenses**						
	a. Cost of material consumed	27,422.85	19,283.03	25,956.37	46,705.88	49,511.03	87,092.47
	b. Employee benefit expenses	28.21	27.98	21.22	56.19	41.80	87.01
	c. Finance costs	54.91	44.87	38.21	99.78	52.58	151.95
	d. Depreciation and amortisation expenses	10.26	10.67	1.91	20.92	3.74	25.05
	e. Other expenses	19.73	48.88	12.04	68.63	27.60	92.90
	Total expenses (a+b+c+d+e)	**27,535.96**	**19,415.43**	**26,029.75**	**46,951.40**	**49,636.75**	**87,449.38**
3	**Profit from operation before exceptional item and tax (1-2)**	**351.81**	**125.26**	**47.81**	**477.06**	**417.58**	**947.59**
4	Add/(less) : Exceptional item (net of tax expense)	-	-	-	-	-	-
5	**Profit before tax (3+/-4)**	**351.81**	**125.26**	**47.81**	**477.06**	**417.58**	**947.59**
6	Tax expense / (credit)						
	a. Current tax	88.71	32.35	11.78	121.05	105.08	240.14
	b. Deferred tax charge / (credit)	0.72	(0.82)	0.12	(0.11)	0.12	(1.65)
	c. Short / (excess) provision for taxation in earlier year	-	-	0.16	-	0.16	0.16
	Total tax expense (a+/-b+/-c)	**89.43**	**31.53**	**12.06**	**120.94**	**105.36**	**238.65**
7	**Net profit for the period (5+/-6)**	**262.38**	**93.73**	**35.75**	**356.12**	**312.22**	**708.94**
8	**Other comprehensive income/ (loss)**						
	Items that will not be reclassified subsequently to profit or loss						
	Remeasurements of employee defined benefit plans	-	-	-	-	-	-
	Tax on items that will not be reclassified subsequently to profit or loss	-	-	-	-	-	-
	Items that will be reclassified subsequently to profit or loss						
	Effective portion of gain/(loss) on designated portion of hedging instruments in a cash flow hedge	-	-	-	-	-	-
	Tax on items that will be reclassified subsequently to profit or loss	-	-	-	-	-	-
	Total other comprehensive income/(loss), net of tax	-	-	-	-	-	-
9	**Total comprehensive income (7+/-8)**	**262.38**	**93.73**	**35.75**	**356.12**	**312.22**	**708.94**
1	**Paid-up equity share capital - Face Value Rs 10 each**	**3,914.13**	**3,914.13**	**3,914.13**	**3,914.13**	**3,914.13**	**3,914.13**
2	**Other equity**						**3,746.53**
3	**Earning per share (EPS) of Rs 10 each (not annualised)**						
	Basic EPS (Rs.)	0.67	0.24	0.09	0.91	0.80	1.81
	Diluted EPS (Rs.)	0.67	0.24	0.09	0.91	0.80	1.81

Note.

1.The above results are published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 have been approved by Audit Committee and approved by the Board of Directors as their respective meeting held on 12 November 2026. The Financials results have been prepared in accordance with the indian accounting standards ("IND AS") as specified under section 133 of the Companies Act, 2013 read with rule 7 of Companies (Accounts) Rule 2014 by the Ministry of Corporate Affairs and amendments thereof.The date of transition to Ind AS is 1 April 2025, and comparative information for the year ended 31 March 2026 have been restated in accordance with Ind AS 101.

2.As the company collectively operates only in one segment. Hence, It is reporting its results in single Segment. Therefore, segment disclosure is not applicable.

3.Previous Figures have been regrouped / rearranged, wherever necessary to conform with the current period classification.

4.In accordance with the 'Ind AS 33 - Earnings per Share', the figures of Earnings per Share for the quarter ended 30 June 2026 and 30 September 2025, half year ended September 30, 2025 and year ended 31 March 2026 have been restated to give effect to the allotment of bonus shares (allotted on July 3, 2026)

5.During the quarter ended 30 September 2026, the Company incorporated a subsidiary, Taaris Jewels Limited. The investment in the subsidiary has been accounted for in accordance with the applicable requirements of Ind AS 27 – Separate Financial Statements..

6.As required by paragraph 32 of Ind-AS 101, reconciliation of net profit as on 31-03-2026 is as under:-

Particulars	Year ended 31-03-2026
Net profit after tax as reported under previous GAAP	**712.55**
Adjustments due to transition to Ind AS:	
Deferred tax	(0.78)
Lease accounting adjustment (Ind AS 116, if applicable)	(4.64)
Total Ind AS adjustments	(5.42)
Net Profit after tax as per Ind AS	**708.94**

For and on behalf of the Board of Directors
Divine Hira Jewellers Limited

Hirachand P. Gulecha

Hirachand Pukhraj Gulecha
Managing Director
DIN: 09677562
Place: Mumbai
Date: November 12, 2026

Divine Hira Jewellers Ltd. MUMBAI

DIVINE HIRA JEWELLERS LIMITED

Unaudited Standalone Balance sheet as at 30 September 2026
(Rs. in Lakhs, unless otherwise stated)

	Notes	As at 30 September 2026 (Unaudited)	As at 31 March 2026 (Audited)	As at 01 April 2026 (Unaudited)
EQUITY AND LIABILITIES				
Shareholders' funds				
Share capital	3	3,914.13	1,304.71	1,304.71
Reserves and surplus	4	1,493.23	3,750.15	3,746.53
		5,407.36	5,054.86	5,051.24
Non-current liabilities				
Financial liabilities				
Long-term borrowings	5	27.87	30.27	30.27
Lease liability	6	127.44	-	127.44
Deferred tax liabilities	7	0.30	1.44	0.40
		155.61	31.71	158.11
Current liabilities				
Financial liabilities				
Short-term borrowings	8	2,846.12	2,295.27	2,295.27
Trade payables				
Total outstanding dues of micro enterprises and small enterprises		-	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises				
Lease liability	9	1,328.48	559.19	559.19
Other current liabilities	10	13.91	-	26.38
Short-term provisions	11	14.19	12.38	12.38
	12	331.03	247.46	247.46
		4,533.73	3,114.30	3,140.68
TOTAL		10,096.70	8,200.87	8,350.03
ASSETS				
Non-current assets				
Property, plant and equipment	13	198.25	69.76	218.92
Financial assets				
Investment	14	100.00	-	-
		298.25	69.76	218.92
Current assets				
Inventory	15	1,656.67	1,230.66	1,230.66
Financial assets				
Trade receivables	16	6,393.47	6,566.31	6,566.31
Cash and cash equivalents	17	3.00	3.68	3.68
Short-term loans and advances	18	1,413.43	58.60	58.60
Other current assets	19	331.88	271.86	271.86
		9,798.45	8,131.11	8,131.11
TOTAL		10,096.70	8,200.87	8,350.03

For and on behalf of the Board of Directors
Divine Hira Jewellers Limited

Hirachand P. Gulecha

Hirachand Pukhraj Gulecha
Managing Director
DIN: 09677562
Place: Mumbai
Date: November 12, 2026

DIVINE HIRA JEWELLERS LIMITED

Unaudited Standalone statement of cash flows for the half year ended September 30, 2026
(Rs. in Lakhs, unless otherwise stated)

	Half year ended 30 September 2026	Half year ended 30 September 2025
(A) Cash flows from operating activities		
Profit before tax	477.06	417.58
Adjustments for:		
Depreciation and amortisation expense	20.92	3.74
Provision for expenses	0.99	14.99
Finance costs	99.78	52.58
Other non-operating income	(1.00)	
Operating profit before working capital changes	**597.75**	**488.89**
Increase/(Decrease) in trade payables	769.29	727.44
Increase/(Decrease) in other current liabilities	1.81	434.34
Increase/(Decrease) in short term provisions	83.57	(45.94)
Increase/(Decrease) in short term borrowings	550.85	-
(Increase)/Decrease in short term loans and advances	(1,354.83)	(353.38)
(Increase)/Decrease in trade receivables	172.84	(4,324.35)
(Increase)/Decrease in inventories	(426.01)	448.77
(Increase)/Decrease in other current assets	(60.02)	15.22
Cash generated from/(used in) operating activities	**335.25**	**(2,609.01)**
Income taxes paid	(121.05)	(100.43)
Net cash generated from/(used in) operating activities	**214.20**	**(2,709.44)**
(B) Cash flows from investing activities		
Purchase of property, plant and equipment	(0.23)	(5.20)
Purchase of subsidiary	(100.00)	-
Net cash (used in)/ generated from investing activities	**(100.23)**	**(5.20)**
(C) Cash flows from financing activities		
(Repayment)/proceeds from borrowings (net)	(2.40)	70.76
Interest paid	(99.78)	(52.58)
Repayment of lease liabilities	(12.47)	
Net cash generated from financing activities	**(114.65)**	**18.18**
Net increase in cash and cash equivalents [(A)+(B)+(C)]	(0.68)	(2,696.46)
Cash and cash equivalents as at the beginning of the year	3.68	2,949.91
Cash and cash equivalents as at the end of the year	**3.00**	**253.45**
Notes to cash flow statements		
1 **Cash and cash equivalents**		
Cash on hand	2.73	2.85
Balance with bank		
-Current account	0.27	7.95
Other bank balances		
Bank deposit	-	242.65
Cash and cash equivalents	**3.00**	**253.45**

2 The cash flow statement has been prepared under the indirect method as set out in Accounting Standard 3 on Cash Flow Statement as specified under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 (as amended).

For and on behalf of the Board of Directors
Divine Hira Jewellers Limited

Hirachand Pukhraj Gulecha
Managing Director
DIN: 09677562
Place: Mumbai
Date: November 12, 2026

E-mail: team@mngca.in

Muchhal & Gupta
Chartered Accountants
301, Shalimar Corporate Centre,
8-A, South Tukoganj, Indore-452001
Ph: 0731-2519818, 4046818

Independent Auditor's Review Report on Unaudited Quarterly and Year to date Consolidated Financial 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 of Divine Hira Jewellers Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results ('the Statement') of Divine Hira Jewellers Limited ('the Parent"), which includes its subsidiary (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit/ loss after tax and total comprehensive income/loss for the quarter and half year ended 30th September 2026 being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015 (as amended) ('Listing Regulations').

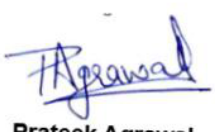
2. The Statement, which is the responsibility of the Parent's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. 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. 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.

4. The accompanying Statement includes the financial results – "Taaris Jewels Limited" ("the subsidiary") for the period 16 July to 30th September 2026.

5. 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 the recognition and measurement principles laid down in Ind AS 34, 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.

For M/S Muchhal & Gupta
Chartered Accountants
Firm Registration No: 004423C





Prateek Agrawal
Partner
Membership No.: 142513
UDIN: 26142513WDHJDZ7811
Date: 12th November 2026

DIVINE HIRA JEWELLERS LIMITED
CIN: L36999MH2022PLC387009
Registered Office. 211/213, Zaveri Bazar, Shaikh Memon Street, Shop No. 209, 2nd Floor, Mumbai, Maharashtra. 400002
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E-mail : info@divinehirajewellers.com; Website : www.divinehirajewellers.com

Statement of Unaudited Consolidated Financial Results for the Quarter and Half year ended 30th September 2026 Pursuant to Regulations 33 of SEBI (LODR) Regulations, 2015

Rs. in Lakhs

	Particulars	For quarter ended			For half year ended		For year ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Income**						
	a. Revenue from operations	27,887.50	19,539.69	26,069.57	47,427.19	50,046.26	88,382.64
	b. Other income	0.27	1.00	7.99	1.27	8.07	14.33
	Total income (a+b)	**27,887.77**	**19,540.69**	**26,077.56**	**47,428.46**	**50,054.33**	**88,396.97**
2	**Expenses**						
	a. Cost of material consumed	27,422.85	19,283.03	25,956.37	46,705.88	49,511.03	87,092.47
	b. Employee benefit expenses	28.21	27.98	21.22	56.19	41.80	87.01
	c. Finance costs	54.91	44.67	38.21	99.78	52.58	151.95
	d. Depreciation and amortisation expenses	10.26	10.67	1.91	20.92	3.74	25.05
	e. Other expenses	22.45	48.88	12.04	71.34	27.60	92.90
	Total expenses (a+b+c+d+e)	**27,538.68**	**19,415.43**	**26,029.75**	**46,954.11**	**49,636.75**	**87,449.38**
3	**Profit from operation before exceptional item and tax (1-2)**	**349.09**	**125.26**	**47.81**	**474.35**	**417.58**	**947.59**
4	Add/(less) : Exceptional item (net of tax expense)	-	-	-	-	-	-
5	**Profit before tax (3+/-4)**	**349.09**	**125.26**	**47.81**	**474.35**	**417.58**	**947.59**
6	Tax expense / (credit)						
	a. Current tax	88.02	32.35	11.78	120.37	105.08	240.14
	b. Deferred tax charge / (credit)	0.72	(0.82)	0.12	(0.11)	0.12	(1.65)
	c. Short / (excess) provision for taxation in earlier year	-	-	0.16	-	0.16	0.16
	Total tax expense (a+/-b+/-c)	**88.74**	**31.53**	**12.06**	**120.26**	**105.36**	**238.65**
7	**Net profit for the period (5+/-6)**	**260.35**	**93.73**	**35.75**	**354.09**	**312.22**	**708.94**
8	**Other comprehensive income/ (loss)**						
	Items that will not be reclassified subsequently to profit or loss						
	Remeasurements of employee defined benefit plans	-	-	-	-	-	-
	Tax on items that will not be reclassified subsequently to profit or loss	-	-	-	-	-	-
	Items that will be reclassified subsequently to profit or loss						
	Effective portion of gain/(loss) on designated portion of hedging instruments in a cash flow hedge	-	-	-	-	-	-
	Tax on items that will be reclassified subsequently to profit or loss	-	-	-	-	-	-
	Total other comprehensive income/(loss), net of tax	-	-	-	-	-	-
9	**Total comprehensive income (7+/-8)**	**260.35**	**93.73**	**35.75**	**354.09**	**312.22**	**708.94**
10	**Net profit attributable to:**						
a)	Owners of the company	260.35	93.73	35.75	354.09	312.22	708.94
b)	Non controlling interest	(0.00)	-	-	(0.00)	-	-
	Other Comprehensive Income attributable to:						
a)	Owners of the company	-	-	-	-	-	-
b)	Non controlling interest	-	-	-	-	-	-
	Total Comprehensive Income attributable to:						
a)	Owners of the company	260.35	93.73	35.75	354.09	312.22	708.94
b)	Non controlling interest	(0.00)	-	-	(0.00)	-	-
1	**Paid-up equity share capital - Face Value Rs 10 each**	**3,914.13**	**3,914.13**	**3,914.13**	**3,914.13**	**3,914.13**	**3,914.13**
2	**Other equity**						**3,746.53**
3	**Earning per share (EPS) of Rs 10 each (not annualised)**						
	Basic EPS (Rs.)	0.67	0.24	0.09	0.90	0.80	1.81
	Diluted EPS (Rs.)	0.67	0.24	0.09	0.90	0.80	1.81

Note.

1 The above results are published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 have been approved by Audit Committee and approved by the Board of Directors as their respective meeting held on 12 November 2026 The Financials results have been prepared in accordance with the Indian accounting standards ("IND AS") as specified under section 133 of the Companies Act, 2013 read with rule 7 of Companies (Accounts) Rule 2014 by the Ministry of Corporate Affairs and amendments thereof.The date of transition to Ind AS is 1 April 2025, and comparative information for the year ended 31 March 2026 have been restated in accordance with Ind AS 101.

2.As the company collectively operates only in one segment. Hence, it is reporting its results in single Segment. Therefore, segment disclosure is not applicable.

3.Previous Figures have been regrouped / rearranged, wherever necessary to conform with the current period classification

4.In accordance with the 'Ind AS 33 - Earnings per Share', the figures of Earnings per Share for the quarter ended 30 June 2026 and 30 September 2025, half year ended September 30, 2025 and year ended 31 March 2026 have been restated to give effect to the allotment of bonus shares (allotted on July 3, 2026)

5.Amounts expressed as 0.00 are in hundreds.

6.The consolidated financial results for the quarter and half year ended 30 September 2026 include the financial performance of the subsidiary from 16 July (date on which control was obtained). The corresponding comparative figures do not include the financial performance of the subsidiary and, therefore, are not comparable with the current-period figures.

Name of entity	Nature of relationship	Country of incorporation	% of ownership
Taans Jewels Limited	Subsidiary company	India	100%

7.As required by paragraph 32 of Ind-AS 101, reconciliation of net profit as on 31-03-2026 is as under:-

Particulars	Year ended 31-03-2026
Net profit after tax as reported under previous GAAP	**712.55**
Adjustments due to transition to Ind AS:	
Deferred tax	(0.78)
Lease accounting adjustment (Ind AS 116, if applicable)	(4.64)
Total Ind AS adjustments	(5.42)
Net Profit after tax as per Ind AS	**708.94**

For and on behalf of the Board of Directors
Divine Hira Jewellers Limited

Hirachand Pukhraj Gulecha
Managing Director
DIN: 09677562
Place: Mumbai
Date: November 12, 2026

Divine Hira Jewellers Ltd. MUMBAI

DIVINE HIRA JEWELLERS LIMITED

Unaudited Consolidated Balance sheet as at 30 September 2026
(Rs. in Lakhs, unless otherwise stated)

	Notes	As at 30 September 2026 (Unaudited)	As at 31 March 2026 (Audited)	As at 01 April 2026 (Unaudited)
EQUITY AND LIABILITIES				
Shareholders' funds				
Share capital	3	3,914.13	1,304.71	1,304.71
Reserves and surplus	4	1,491.19	3,750.15	3,746.53
Non controlling interest	5	0.00	-	-
		5,405.32	**5,054.86**	**5,051.24**
Non-current liabilities				
Financial liabilities				
Long-term borrowings	6	27.87	30.27	30.27
Lease liability	7	127.44	-	127.44
Deferred tax liabilities		0.30	1.44	0.40
		155.61	**31.71**	**158.11**
Current liabilities				
Financial liabilities				
Short-term borrowings	9	2,750.12	2,295.27	2,295.27
Trade payables				
Total outstanding dues of micro enterprises and small enterprises		-	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises				
Lease liability	10	1,328.65	559.19	559.19
Other current liabilities	11	13.91	-	26.38
Short-term provisions	12	14.22	12.38	12.38
	13	330.40	247.46	247.46
		4,437.30	**3,114.30**	**3,140.68**
TOTAL		**9,998.23**	**8,200.87**	**8,350.03**
ASSETS				
Non-current assets				
Property, plant and equipment	14	198.25	69.76	218.92
		198.25	**69.76**	**218.92**
Current assets				
Inventory	15	1,656.67	1,230.66	1,230.66
Financial assets				
Trade receivables	16	6,393.47	6,566.31	6,566.31
Cash and cash equivalents	17	4.41	3.68	3.68
Short-term loans and advances	18	1,413.43	58.60	58.60
Other current assets	19	332.00	271.86	271.86
		9,799.98	**8,131.11**	**8,131.11**
TOTAL		**9,998.23**	**8,200.87**	**8,350.03**

For and on behalf of the Board of Directors
Divine Hira Jewellers Limited

Hirachand Pukhraj Gulecha
Managing Director
DIN: 09877562
Place: Mumbai
Date: November 12, 2026

DIVINE HIRA JEWELLERS LIMITED

Unaudited Consolidated Statement of Cash flows for the half year ended September 30, 2026
(Rs. in Lakhs, unless otherwise stated)

	Half year ended 30 September 2026	Half year ended 30 September 2025
(A) Cash flows from operating activities		
Profit before tax	474.35	417.58
Adjustments for:		
Depreciation and amortisation expense	20.92	3.74
Provision for expenses	1.04	14.99
Finance costs	99.78	52.58
Profit on sale of asset	-	-
Other non-operating income	(1.00)	
Operating profit before working capital changes	**595.09**	**488.89**
Increase/(Decrease) in trade payables	769.46	727.44
Increase/(Decrease) in other current liabilities	1.84	434.34
Increase/(Decrease) in short term provisions	82.94	(45.94)
Increase/(Decrease) in short term borrowings	454.85	
(Increase)/Decrease in short term loans and advances	(1,354.83)	(353.38)
(Increase)/Decrease in trade receivables	172.84	(4,324.35)
(Increase)/Decrease in inventories	(426.01)	448.77
(Increase)/Decrease in other current assets	(60.14)	15.22
Cash generated from/(used in) operating activities	**236.04**	**(2,609.01)**
Income taxes paid	(120.43)	(100.43)
Net cash generated from/(used in) operating activities	**115.61**	**(2,709.44)**
(B) Cash flows from investing activities		
Purchase of property, plant and equipment	(0.23)	(5.20)
Net cash (used in)/ generated from investing activities	**(0.23)**	**(5.20)**
(C) Cash flows from financing activities		
(Repayment)/proceeds from borrowings (net)	(2.40)	70.76
Interest paid	(99.78)	(52.58)
Repayment of lease liability	(12.47)	
Net cash generated from financing activities	**(114.65)**	**18.18**
Net increase in cash and cash equivalents [(A)+(B)+(C)]	0.73	(2,696.46)
Cash and cash equivalents as at the beginning of the year	3.68	2,949.91
Cash and cash equivalents as at the end of the year	**4.41**	**253.45**
Notes to cash flow statements		
1 **Cash and cash equivalents**		
Cash on hand	2.73	2.85
Balance with bank		
-Current account	1.68	7.95
Other bank balances		
Bank deposit	-	242.65
Cash and cash equivalents	**4.41**	**253.45**

2 The cash flow statement has been prepared under the indirect method as set out in Accounting Standard 3 on Cash Flow Statement as specified under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 (as amended).

For and on behalf of the Board of Directors
Divine Hira Jewellers Limited

Hirachand P. Guleeha

Hirachand Pukhraj Guleeha
Managing Director
DIN: 09677562
Place: Mumbai
Date: November 12, 2026

Divine Hira Jewellers Ltd. MUMBAI

DIVINE HIRA JEWELLERS LIMITED

Registered Office : 211/213, Zaveri Bazar, Sheikh, Memon Street, Shop No.209, Kalbadevi, Mumbai, Mumbai, Maharashtra, India, 400002.

Tel.: 022-22402662 I Web : www.divinehirajewellers.com I Email : info@divinehirajewellers.com

CIN : L36999MH2022PLC387009

Annexure II

Disclosure as required under Reg. 30 of SEBI (Listing Obligations and Disclosure Requirements) 2015 read with SEBI Master Circular No. HO/49/14/14(7)2025-CFDPOD2/I/3762/2026 dated January 30, 2026

Sr. No.	Particulars	Details
1.	Name(s) of parties with whom the agreement is entered	The proposed loan agreement shall be executed between the Company and its wholly owned subsidiary, Taaris Jewels Limited.
2.	Purpose of entering into the agreement	Grant of loan to Taaris Jewels Limited, in one or more tranches, for its business purposes.
3.	Size of agreement	Rs. 50,00,00,000/- (Rupees Fifty Crores Only)
4.	Shareholding, if any, in the entity with whom the agreement is executed	Taaris Jewels Limited is a wholly owned subsidiary of the Company.
5.	Significant terms of the agreement (in brief) special rights like right to appoint directors, first right to share subscription in case of issuance of shares, right to restrict any change in capital structure etc	Interest Rate: 9% p.a. Tenure and Repayment: The loan shall be repayable on demand by the Lender at any time during the tenure of the loan, provided that the maximum tenure of the loan shall not exceed 10 (ten) years.
6.	Whether the said parties are related to promoter/promoter group/ group companies in any manner. If yes, nature of relationship	Yes, Taaris Jewels Limited is a wholly owned Subsidiary of the Company.
7.	Whether the transaction would fall within related party transactions? If yes, whether the same is done at "arm's length	Yes, it's a related party transaction and the transaction is at arm's length basis.
8.	In case of issuance of shares to the parties, details of issue price, class of shares issued	Not applicable
9.	In case of loan agreements, details of lender/borrower, nature of the loan, total amount of loan granted/taken, total amount outstanding, date of execution of the loan agreement/sanction letter, details of the security provided to the lenders / by the borrowers for such loan or in case outstanding loans lent to a party or borrowed from a party become material on a cumulative basis	Lender: Divine Hira Jewelers Limited Borrower: Taaris Jewels Limited Nature of Loan: Unsecured loan Amount of Loan: Upto Rs. 50,00,00,000/- (Rupees Fifty Crores Only) Total amount outstanding on date (excluding this loan): Nil Date of Execution of Agreement: The Loan Agreement is yet to be executed Security provided, if any: NA as it is an Unsecured Loan

10.	Any other disclosures related to such agreements, viz., details of nominee on the board of directors of the listed entity, potential conflict of interest arising out of such agreements, etc.	Not applicable
11.	In case of termination or amendment of agreement, listed entity shall disclose additional details to the stock exchange(s): i. name of parties to the agreement; ii. nature of the agreement; iii. date of execution of the agreement; iv. details of amendment and impact thereof or reasons of termination and impact thereof	Not applicable