August 14, 2026

To,	To,
The General Manager-Listing,	The Manager (Listing),
BSE Limited,	National Stock Exchange of India Limited
Phiroze Jeejeebhoy Towers,	Exchange Plaza, Bandra Kurla Complex,
Dalal Street, Mumbai 400 001	Mumbai – 400051
Scrip Code: 533189	Symbol: GOENKA

Company Name: Goenka Diamond and Jewels Limited
Sub: Outcome of Board Meeting held on August 14, 2026

Dear Sir/ Madam,

Pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing obligations and Disclosure Requirements) Regulations, 2015, we inform you that the Directors in their meeting held today (August 14, 2026) which commenced at 02:00 P.M and concluded at 04:00 P.M. have inter-alia, approved the following:

1) To consider and approve the Un-audited Standalone and Consolidated financial results of the Company along with Limited Review Report for the quarter ended June 30, 2026.

We enclose the following:

1. Approved un-audited Standalone and Consolidated Financial results for the quarter ended June 30, 2026 together with Limited Review Report thereon.

Kindly take the same on record.

Thanking you.
Regards,
For GOENKA DIAMOND & JEWELS LIMITED

Dolly Harish Kuvadia
Digitally signed by Dolly Harish Kuvadia
Date: 2026.08.14 16:26:49 +05'30'

Dolly Kuwadiya
Company Secretary
Encl.: As above

Limited Review Report on unaudited standalone financial results of Goenka Diamond & Jewels Limited for the quarter and period ended June 30, 2026 pursuant to Regulation 33 of Securities and Exchange Board of India (LODR) Regulations, 2015

The Board of Directors of
Goenka Diamond & Jewels Limited

1. We have reviewed the accompanying Statement of unaudited standalone financial results ("the Statement") of **Goenka Diamond & Jewels Limited** for the quarter and period ended June 30, 2026, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

2. It is the responsibility of the Company's Management and Board of Directors to prepare this Statement 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, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The statement has been approved by the Company's Board of Directors. Our responsibility is to issue a report on these financial statements 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is 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.

Disclaimer of Conclusion

4. In view of the significance of the matters described in the "Basis for Disclaimer of Conclusion" section below, we were not able to obtain sufficient appropriate evidence to provide a basis for conclusion on the financial results. Accordingly, we do not express a conclusion on the financial results.

Basis for Disclaimer of Conclusion

a. We draw attention to Note No. 4(b) to the financial results regarding defaults in repayment of loans and interest to banks, including an ARC, resulting in classification of the accounts as Non-Performing Assets (NPAs), recall of loans and initiation of legal proceedings under the Insolvency and Bankruptcy Code, 2016, the SARFAESI Act & The Recovery of Debts due to Banks and Financial Institution Act, 1993. We have not been provided with balance confirmations/statements of account for borrowings of Rs. 17,730.38 lakhs and supporting details for adhoc/repayment of loan amount to an ARC of Rs. 1,405.61 lakhs. Consequently, we were unable to obtain sufficient appropriate audit evidence regarding

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the existence, completeness and accuracy of these borrowings and related disclosures. Accordingly, we do not express a conclusion on the financial results.

b. We draw attention to Note No. 1(B) wherein the secured financial creditors have submitted claims amounting to Rs. 49,408.27 lakhs against the outstanding amount of Rs. 17,730.38 lakhs as appearing in the books of accounts of the company. The differential amount of Rs. 31,677.89 lakhs which is pertaining to interest and other adjustments have not been accounted for by the company. Further, no accounting adjustment has been made for any shortfall or excess in claims admitted by the IRP in respect of operational creditors, comprising Government dues of Rs. 5,070.17 lakhs and other operational creditors of Rs. 29.77 lakhs. Consequently, we were unable to obtain sufficient appropriate audit evidence to determine the completeness and accuracy of the related liabilities and expenses and the consequential impact on the financial results.

c. We draw attention to Note No. 4(a) regarding trade payables of Rs. 29,846.42 lakhs outstanding for a prolonged period. We have not been provided with confirmations or sufficient information regarding their current status or any legal actions initiated by the vendors. Further, foreign currency trade payables have not been restated at the exchange rates prevailing at the reporting date, as required under Ind AS 21, "The Effects of Changes in Foreign Exchange Rates". Consequently, we were unable to obtain sufficient appropriate audit evidence to determine the Company's payment obligations and the consequential impact, if any, on the financial results.

d. We draw attention to Note No.4(a) & 5 regarding trade receivables of Rs. 69,768.84 lakhs outstanding for a prolonged period, for which confirmations and reconciliations have not been provided. Further, no provision for Expected Credit Loss (ECL) has been recognised on the overdue trade receivables as required under Ind AS 109, "Financial Instruments".Additionally, foreign currency trade receivables have not been restated at the exchange rates prevailing at the reporting date, as required under Ind AS 21, "The Effects of Changes in Foreign Exchange Rates". In the absence of sufficient appropriate audit evidence regarding their recoverability, we were unable to determine the reliability of the reported trade receivables and the consequential impact, if any, on the financial results.

e. We draw attention to Note No. 5 to the standalone financial results regarding loans to group companies amounting to Rs. 1,249.95 lakhs, stated by the management to be recoverable. We have not been provided with sufficient appropriate audit evidence regarding their recoverability. Further, no provision for Expected Credit Loss (ECL) has been recognised on such loans as required under Ind AS 109, "Financial Instruments". Consequently, we were unable to determine the recoverability of these loans and the consequential impact, if any, on the standalone financial results.

f. Due to uncertainties with respect to settlement of bank dues and interest, adjustments of trade receivables and payables and its consequential impact on the taxation thereof, we were unable to determine the related tax liability and its consequential impact on the financial results.

g. **Material uncertainty on Going Concern**
We draw attention to Note No. 3 to the financial results, wherein the Management and Board of Directors have prepared the financial results on a going concern basis. The Company has incurred significant adverse financial and operational circumstances, including non-realization of unconfirmed trade receivables and loans, defaults in repayment of borrowings and interest to banks, recall of loans and non-availability of finance, legal and insolvency proceedings initiated by lenders, proceedings and notices from ED, RBI, various other regulatory authorities, commencement of CIRP proceedings, attachment/possession of properties and bank accounts, assignment and transfer of dues in favour of an ARC, substantial decline in business operations, non-payment of statutory dues, overdue unconfirmed trade payables, non-realization of loan and interest from a subsidiary and other matters as disclosed in the said Note. We are also unable to determine the impact of actions or further actions that may be

UMMED JAIN & CO. • CA INDIA • MUMBAI • Chartered Accountants taken by various legal and regulatory authorities due to various factors mentioned herein above. These conditions indicate the existence of material uncertainty that may cast significant doubt on the Company's ability to continue as a going concern. In view of the above matters and the absence of sufficient appropriate audit evidence, we are unable to determine whether the going concern basis adopted in the preparation of the financial results is appropriate.

For Ummed Jain & Co.
Chartered Accountants
FRN:119250W

Ummedjain

CA U.M. Jain
Partner
M.No. 070863

UMMED JAIN & CO. CA INDIA MUMBAI Chartered Accountants

UDIN: 26070863EMSEBO3402
Place: Mumbai
Date: 14/08/2026

GOENKA DIAMOND AND JEWELS LIMITED
Registered Office: 401, Pancharatna, MSB Ka Rasta, Johari Bazar, Jaipur : 302003, Rajasthan
CIN No.L36911RJ1990PLC005651

Statement of Unaudited Standalone Financial Results for the Quarter ended June 30, 2026 prepared in compliance with the Indian Accounting Standard (Ind-AS)

Amount in Lakhs Except Share Data

SR. NO.	PARTICULAR	STANDALONE			
		THREE MONTHS ENDED			YEAR ENDED
		June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
		Unaudited	Unaudited	Unaudited	Audited
1	Revenue				
	(a) Revenue from Operations	(0.28)	42.02	8.40	213.33
	(b) Other Income	18.64	21.30	16.92	74.99
	Total Income from operations	18.36	63.32	25.32	288.31
2	Expenses				
	(a) Cost of materials consumed/ Sold	0.00	24.98	5.61	111.59
	(b) Change in Inventories of finished goods, work-in-progress and stock-in-trade	-	5.66	1.95	49.56
	(c) Employee benefits expenses	11.17	12.77	11.07	46.43
	(d) Finance costs	13.82	13.84	13.81	55.29
	(e) Depreciation and amortisation expenses	9.57	10.29	10.29	41.15
	(f) Other expenses	23.17	45.53	29.34	134.62
	Total Expenses	57.72	113.05	72.07	438.65
3	(Loss) before tax and exceptional items (1-2)	(39.36)	(49.73)	(46.75)	(150.33)
4	Exceptional items	-	-	-	-
5	(Loss) before tax (3-4)	(39.36)	(49.73)	(46.75)	(150.33)
6	Tax Expenses				
	Current Tax	-	-		-
	Deferred Tax	0.33	(1.40)	0.32	0.75
	Total tax expenses	0.33	(1.40)	0.32	0.75
7	(Loss) after tax (5-6)	(39.69)	(48.33)	(47.07)	(151.09)
8	Other Comprehensive Income				
	(a) Items that will not be reclassified to profit or loss	-	1.27	-	1.27
	(b) Income tax relating to items that will not be reclassified to profit or loss	-	(0.33)	-	(0.33)
	(c) Items that will be reclassified to profit or loss	-	-	-	-
	(d) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
	Total Other Comprehensive Income	-	0.94	-	0.94
9	Total Comprehensive (loss) for the period/year (7-8)	(39.69)	(47.39)	(47.07)	(150.15)
10	Paid-up Equity Share Capital (Face Value per Share of ` 1/-)	3,170.00	3,170.00	3,170.00	3,170.00
11	Other Equity (Excluding Revaluation Reserve)	-	-	-	21,357.49
12	Earning Per Shares in Re 1. (Not Annualized)				
	Basic	(0.01)	(0.02)	(0.01)	(0.05)
	Diluted	(0.01)	(0.02)	(0.01)	(0.05)

Notes:

1 (A) The Union Bank of India (Formerly known as Corporation Bank) has filed appeal at the National Company Law Tribunal, Jaipur on 24th April 2019 against the company for recovery of its dues. The National Company Law Tribunal, Jaipur has passed order no. CP No. (IB) - 114/7/JPR/2019, IA/(IB) 580/JPR/2022 dated December 9, 2022 mentioning appointment of Mr. Vishal Bidawatjika as the Interim Resolution Professional("IRP") of the company. On April 12, 2023, the National Company Law Tribunal, Jaipur has passed order to appointed Mr. Sourabh Malpani as IRP of the company replacing the previous IRP Mr. Vishal Bidawatjika. Upon commencement of the CIRP, the powers of the Board of Directors of the Company stand temporarily suspended and are exercised by the IRP. Under CIRP process, IRP has invited Expression of Interest (EOI) through Form "G" under regulation 36A(1) of the Insolvency and Bankruptcy Board of India (Insolvency Resolution Process of Corporate Persons) Regulation, 2016. During the previous quarter, National Company Law Tribunal passed an order rejecting the Resolution Plan approved by Committee of Creditors . National Company Law Appellate Tribunal vide order dated December 9, 2025 stayed the National Company Law Tribunal order and instructed RP to keep the company functioning as going concern.

(B) The financial creditors (secured) of the Company have submitted their claims of Rs. 49,408.27 lakhs, out of which partial claim of principal amount of Rs. 47,338.19 lakhs have been admitted and amount of claims under verification is Rs. 747.03 lakhs and amount of claims have not been admitted of Rs. 1,323.05 lakhs. Against the claim submitted Rs.17,730.38 is appearing in the books of accounts of the Company. The differential amount of Rs. 31,677.89 lakhs which is pertaining to interest and other adjustments have not been accounted for in the books of accounts.

Further, the operational creditors (Unsecured) of the company have submitted its claimed of Rs. 29.77 lakhs and same has been admitted by the IRP. The Income Tax Department has also submitted it's claimed of Rs. 5070.17 lakhs which is admitted by the RP of the company. The amount of claim admitted by the RP may be different from the amounts reflected in the financial statements of the Company as on June 30, 2026. Pending the final outcome of the CIRP, no adjustment has been made in these financial statements for the differential amounts, if any.

2 Lead Bank Punjab National Bank, on behalf of all consortium banks, had initiated SARFAESI proceedings against the company and has taken possession of the moveable and immovable properties mortgaged. PNB has also issued notice for classifying the company and its directors & guarantors as "wilful defaulter" against which the Company has filed its reply. Four lender banks up to the reporting date have already transferred and assigned its outstanding dues against company to an Asset Reconstruction Company.

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The company and its managing director have also received enquiry and summon notices from Enforcement Directorate in respect of non-recovery of dues from overseas trade receivables against which the company has submitted its reply and managing directors have attended the personal hearing proceedings. The company has also received show cause notice from Reserve Bank of India (RBI) for non-realisation of export bills within the period prescribed under the Foreign Exchange Management Act, 1999, to which the company has replied. The Company has also received show cause notice from Office of the Development Commissioner, Surat SEZ regarding certain non-compliances and non- realisation of export proceeds, to which company has replied suitably.

3 The auditors in their report on financial statement for the year ended March 31, 2026 have given disclaimer of opinion on the basis of observations that The Company's operating results have been materially affected due to various factors including negative net worth, current liabilities exceeding current assets, write off of Export Trade Receivables and write back of Import Trade payables , defaults in repayment of loans and interest to banks, non-availability of finance due to recall of loans by banks in consortium, legal actions/ insolvency proceedings initiated by banks against company for recovery of its dues, notices/ summon to company/director(s) from Enforcement Directorate, Reserve Bank of India, Development Commissioner of Surat SEZ and from other regulatory authorities, commencement of CIRP proceedings and non-adjustment of financial and operational creditors claims as referred in Note No. 1 above, proceedings of Debt Recovery Tribunals and other courts for recovery of banks dues and possession/attachment/sale of company's properties, assignment and transfer of dues in favor of an asset reconstruction company (ARC), income tax demands and consequent attachment of bank accounts by Income tax department, reliance on occasional sales for meeting out expenses, overall substantial decrease in volume of business and sales, non-payment of statutory dues and taxes, non-realization of loan and interest thereon from a subsidiary etc. We are also unable to determine the impact of actions and forthcoming actions that may be taken by various legal, regulatory and statutory authorities and suppliers due to various factors mentioned herein above. These events cause significant doubts on the ability of the company to continue as a going concern. The management is of the view that due to certain unfavourable developments and sluggish market in earlier periods, there is a mismatch in the cash flow resulting in default in payment of statutory dues and repayment of dues to banks owing to which banks have classified the account as NPA and recalled their loans. The company shall continue to pursue filed legal suits in Mumbai High Court against majority of debtors. Further, the management is taking all possible steps to revive the business operations. The Company has approached NCLT with resolution plan with financial creditors and assumes that Company will have adequate cash flow to defray its entire debt obligation in phased manner. At the same time, management is hopeful that it will be able to raise adequate finance from internal accruals and alternate means to meet its short term and long term obligations. Hence, the accounts of the Company are prepared on going concern basis.

4 (a) Trade Receivables, Trade payables/other payables and Loans (including accrued interest) given to a subsidiary denominated in foreign currency have not been restated based on exchange rate as at the period end and consequential tax impact on above has also not been accounted for. These Trade Receivables and Loans (including accrued interest) have been carried forward based on exchange rate as at the end of March 31, 2015, March 31, 2016 and / or as at end of March 31, 2017, as it is deemed prudent not to take cognizance of unrealised exchange difference on notional basis due to uncertainties with regard to expected time frame for realisation of Trade Receivables and loan to subsidiary. Consequently, the payment to creditors is also dependent on recovery from these Trade receivables. The company shall account for the actual exchange differences and its consequential tax impact at the time of realization of these trade receivables, Loans and advances and at the time of payment to trade creditors/ other payables.

(b) No confirmations and/or statements have been received from lender banks having outstanding dues amounting to Rs. 17730.38 lacs, deposit/advance given to an assets reconstruction company amounting to Rs. 1405.61 lacs and various banks having debit balance of Rs. 1.58 Lacs as at June 30, 2026. These balances are subject to reconciliation and subsequent adjustments. However, the management to the best of its knowledge and belief have recorded all the transactions.

(c) Had the exchange gains/(loss) as referred above have been accounted for, loss before tax for the quarter ended June 30, 2026 have been decreased by Rs. 85.78 lacs.

5 The auditors have made observation regarding non recognition of expected credit loss on trade receivables and loan given to subsidiary. The management is of the opinion that in view of court cases initiated against the trade receivables and looking to the uncertainty regarding time frame and quantum of realisation from these trade receivables, amount of expected credit loss required to be recognized cannot be estimated. The same shall be provided as and when the information regarding quantum and time frame of realisation from these trade receivables is ascertained. With regard to loan due from subsidiary, the same is in the nature of long term loan for set up of business of the subsidiary and is part of net investment in the subsidiary. The operation of the subsidiary shall soon be revived and these loans will be recovered in future.

However, the company is providing interest on its loan to subsidiary and simultaneously is also providing for expected credited loss against such interest accrued. Till date provision for expected credit loss amounting to Rs. 1,035.29 lacs has been made against the accrued interest on the loan to subsidiary.

6 With regard to auditors observation in standalone financial statement regarding non-provision for impairment against investment in subsidiaries amounting to Rs. 2.03 Lacs and Rs. 7.44 lacs, the management is of the view that the investment in subsidiary is in the nature of long term investment and the subsidiaries have substantial business value.

7 The Company has given Rs. 1405.61 lacs to Alchemist Asset Reconstruction Company Ltd (ARC) as adhoc / repayment of loans to show its intent of settlement of its dues with four lender banks assigned to ARC. The terms and conditions of the settlement are yet to be finalised.

For Goenka Diamond & Jewels Ltd
For SOURABH MALPANI
INSOLVENCY PROFESSIONAL
IP Regn. No. IBBI/IPA-001/IP-P01265/2018-19/12047
Sourabh Malpani
Resolution Professional

For Goenka Diamond & Jewels Ltd
GOENKA DIAMOND & JEWELS LTD. MUMBAI
Navneet Goenka
Director of Suspended Board

Place : Mumbai
Date : August 14, 2026

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GOENKA DIAMOND AND JEWELS LIMITED
Registered Office: 401, Pancharatna,MSB Ka Rasta, Johari Bazar, Jaipur : 302003, Rajasthan
CIN No.L36911RJ1990PLC005651

Segment wise Unaudited Standalone Revenue, Results and Capital Employed for the Quarter ended June 30, 2026

Amount in Lakhs Except Share Data

Particulars	STANDALONE			
	THREE MONTHS ENDED			YEAR ENDED
	June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
	Unaudited	Unaudited	Unaudited	Audited
1. Segment Revenue				
(a) Diamond	(0.28)	42.02	8.40	213.33
(b) Jewellery	-	-	-	-
(c) Unallocable	-	-	-	-
Total	(0.28)	42.02	8.40	213.33
2. Segment Results				
(a) Diamond	(21.97)	(13.80)	(14.16)	(32.12)
(b) Jewellery	(5.57)	(5.57)	(11.18)	(27.89)
(c) Unallocable	-	-	-	-
Total	(27.54)	(19.37)	(25.34)	(60.01)
Less: (i) Interest	(13.82)	(13.84)	(13.81)	(55.29)
(ii) Other Income	18.64	21.30	16.92	74.99
(iii) Unallocable Expenses / Income	(16.64)	(37.82)	(24.52)	(110.01)
Total Profit / (Loss) Before Tax	(39.36)	(49.73)	(46.75)	(150.33)
3. Segment Assets				
(a) Diamond	63,958.34	63,961.48	64,020.50	63,961.48
(b) Jewellery	7,358.95	7,364.52	7,381.23	7,364.52
(c) Unallocable	2,350.57	2,361.88	2,355.93	2,361.88
Total	73,667.87	73,687.88	73,757.67	73,687.88
4. Segment Liabilties				
(a) Diamond	29,674.77	29,674.93	29,674.60	29,674.93
(b) Jewellery	204.91	201.37	200.92	201.37
(c) Unallocable	43,788.18	43,811.58	43,882.15	43,811.58
Total	73,667.87	73,687.88	73,757.67	73,687.88

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GOENKA DIAMOND & JEWELS LTD. MUMBAI

Limited Review Report on unaudited consolidated financial results of Goenka Diamond & Jewels Limited for the quarter and period ended June 30, 2026 pursuant to Regulation 33 of Securities and Exchange Board of India (LODR) Regulations, 2015

The Board of Directors of
Goenka Diamond & Jewels Limited

1. We have reviewed the accompanying Statement of unaudited consolidated financial results ("the Statement") of **Goenka Diamond & Jewels Limited**(" the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), for the quarter and period ended June 30, 2026, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

2. It is the responsibility of the Holding Company's Management and Board of Directors to prepare this Statement 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, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The statement has been approved by the Holding Company's Board of Directors. Our responsibility is to issue a report on these financial statements 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is 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.

4. The accompanying consolidated financial results are prepared in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 and include financial results of the following entities –

S.No.	Name of the Entity	Relationship
1.	M.B. Diamonds LLC	Subsidiary
2.	Goenka Diamond and Jewels DMCC	Subsidiary
3.	Solitaire Diamond Exports	Subsidiary

Disclaimer of Conclusion

5. In view of the significance of the matters described in the "Basis for Disclaimer of Conclusion" section below, we were not able to obtain sufficient appropriate evidence to provide a basis for conclusion on the consolidated financial results. Accordingly, we do not express a conclusion on the consolidated financial results.

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Basis for Disclaimer of Conclusion

a. We draw attention to Note No. 4 (b) to the financial results which includes defaults by the Holding Company in repayment of loans and interest to banks, including an ARC, resulting in classification of the accounts as Non-Performing Assets (NPAs), recall of loans and initiation of legal proceedings under the Insolvency and Bankruptcy Code, 2016, the SARFAESI Act & The Recovery of Debts due to Banks and Financial Institution Act, 1993. We have not been provided with balance confirmations/statements of account for borrowings of Rs. 17,730.38 lakhs made by the Holding Company and supporting details for adhoc/repayment of loan amount to an ARC of Rs. 1,405.61 lakhs. Consequently, we were unable to obtain sufficient appropriate audit evidence regarding the existence, completeness and accuracy of these borrowings and related disclosures.

b. We draw attention to Note No. 1 (B) wherein the secured financial creditors of the Holding Company have submitted claims amounting to Rs. 49,408.27 lakhs against the outstanding amount of Rs. 17,730.38 lakhs as appearing in the books of accounts of the holding company. The differential amount of Rs. 31,677.89 lakhs which is pertaining to interest and other adjustments have not been accounted for by the holding company. Further, no accounting adjustment has been made for any shortfall or excess in claims admitted by the IRP in respect of operational creditors, comprising Government dues of Rs. 5,070.17 lakhs and other operational creditors of Rs. 29.77 lakhs. Consequently, we were unable to obtain sufficient appropriate audit evidence to determine the completeness and accuracy of the related liabilities and expenses and the consequential impact on the financial results.

c. We draw attention to Note No. 4 (a)which includesthe Holding Company's trade payables of Rs. 29,846.42 lakhs outstanding for a prolonged period. We have not been provided with confirmations or sufficient information regarding their current status or any legal actions initiated by the vendors. Further, foreign currency trade payables have not been restated at the exchange rates prevailing at the reporting date, as required under Ind AS 21, "The Effects of Changes in Foreign Exchange Rates".Consequently, we were unable to obtain sufficient appropriate audit evidence to determine the Company's payment obligations and the consequential impact, if any, on the financial results.

d. We draw attention to Note No. 4 (a) & 5which includes the Holding Company's trade receivables of Rs. 69,768.84 lakhs outstanding for a prolonged period, for which confirmations and reconciliations have not been provided. Further, no provision for Expected Credit Loss (ECL) has been recognised on the overdue trade receivables as required under Ind AS 109, "Financial Instruments".Additionally, foreign currency trade receivables have not been restated at the exchange rates prevailing at the reporting date, as required under Ind AS 21, "The Effects of Changes in Foreign Exchange Rates". In the absence of sufficient appropriate audit evidence regarding their recoverability, we were unable to determine the reliability of the reported trade receivables and the consequential impact, if any, on the financial results. The exchange foreign currency transaction have not translated in reporting date exchange rates

e. Due to uncertainties with respect to settlement of bank dues and interest, adjustments of trade receivables and payables and its consequential impact on the taxation thereof, we were unable to determine the related tax liability and its consequential impact on the financial results.

f. **Material Uncertainty on Going Concern**

We draw attention to Note No. 3 to the financial results, wherein the Management and Board of Directors of the Holding Company have prepared the financial results on a going concern basis. The Holding Company has incurred significant adverse financial and operational circumstances, including non-realization of unconfirmed trade receivables and loans, defaults in repayment of borrowings and interest to banks, recall of loans and non-availability of finance, legal and insolvency proceedings initiated by lenders, proceedings and notices from ED, RBI, various other regulatory authorities, commencement of CIRP proceedings, attachment/possession of properties and bank accounts, assignment and transfer of dues in favour of an ARC, substantial decline in business operations, non-

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payment of statutory dues, overdue unconfirmed trade payables, non-realization of loan and interest from a subsidiary and other matters as disclosed in the said Note. We are also unable to determine the impact of actions or further actions that may be taken by various legal and regulatory authorities due to various factors mentioned herein above. These conditions indicate the existence of material uncertainty that may cast significant doubt on the Group's ability to continue as a going concern. In view of the above matters and the absence of sufficient appropriate audit evidence, we are unable to determine whether the going concern basis adopted in the preparation of the financial results is appropriate.

Other Matter

We did not review the interim financial information / financial statements of three subsidiaries included in the unaudited consolidated financial results, whose interim financial information / financial results reflects total revenues of Rs. 1.86 lacs& total net loss after tax of Rs. 11.65 lacs, for the period ended June 30, 2026, as considered in the unaudited consolidated financial results. These interim financial information / financial statements have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of the other auditors and the procedures performed by us as stated in para 3 above.

Our conclusion on the statement is not modified in respect of above matters.

For Ummed Jain & Co.
Chartered Accountants
FRN:119250W

Ummedjain

CA U.M. Jain
Partner
M.No. 070863

UMMED JAIN & CO. CA INDIA MUMBAI Chartered Accountants

UDIN: 26070863RFSZVH4246
Place: Mumbai
Date: 14/08/2026

GOENKA DIAMOND AND JEWELS LIMITED

Registered Office: 401, Pancharatna, MSB Ka Rasta, Johari Bazar, Jaipur : 302003, Rajasthan

CIN No.L36911RJ1990PLC005651

Statement of Unaudited Consolidated Financial Results for the Quarter ended June 30, 2026 prepared in compliance with the Indian Accounting Standard (Ind-AS)

Amount in Lakhs Except Share Data

SR. NO.	PARTICULAR	CONSOLIDATED			
		THREE MONTHS ENDED			YEAR ENDED
		June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
		Unaudited	Unaudited	Unaudited	Audited
1	**Revenue**				
	(a) Revenue from Operations	-	42.30	8.68	214.45
	(b) Other Income	3.70	6.72	12.62	24.85
	Total Income from operations	3.70	49.01	21.30	239.31
2	**Expenses**				
	(a) Cost of materials consumed/ Sold	-	24.98	5.61	111.59
	(b) Change in Inventories of finished goods, work-in-progress and stock-in-trade	(5.17)	(0.05)	(10.35)	24.32
	(c) Employee benefits expenses	11.17	12.77	11.07	46.43
	(d) Finance costs	13.82	13.84	13.81	55.29
	(e) Depreciation and amortisation expenses	9.82	10.54	10.54	42.16
	(f) Other expenses	4.93	24.62	12.82	61.23
	Total Expenses	34.56	86.69	43.51	341.03
3	(Loss) before tax and exceptional items (1-2)	(30.86)	(37.68)	(22.21)	(101.73)
4	Exceptional items	-	-	-	-
5	(Loss) before tax (3-4)	(30.86)	(37.68)	(22.21)	(101.73)
6	Tax Expenses				
	Current Tax	-	-	-	-
	Deferred Tax	0.33	(1.40)	0.32	0.75
	Total tax expenses	0.33	(1.40)	0.32	0.75
7	(Loss) after tax (5-6)	(31.20)	(36.27)	(22.53)	(102.48)
8	Other Comprehensive Income				
	(a) Items that will not be reclassified to profit or loss	-	1.27	-	1.27
	(b) Income tax relating to items that will not be reclassified to profit or loss	-	(0.33)	-	(0.33)
	(c) Items that will be reclassified to profit or loss	(12.41)	(11.32)	(36.14)	(59.91)
	(d) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
	Total Other Comprehensive (loss)	(12.41)	(10.39)	(36.14)	(58.98)
9	**Total Comprehensive (loss) for the period/year (7-8)**	(43.60)	(46.66)	(58.67)	(161.45)
10	(Loss) for the period/year attributable to:				
	a) Owners of the parent	(31.19)	(36.28)	(22.53)	(102.47)
	b) Non-controlling interests	(0.01)	(0.01)	(0.01)	(0.01)
11	Other comprehensive income/ (loss) attributable to:				
	a) Owners of the parent	(12.41)	(10.39)	(36.14)	(58.98)
	b) Non-controlling interests	-	-	-	
12	Paid-up Equity Share Capital (Face Value per Share of ₹.1/-)	3,170.00	3,170.00	3,170.00	3,170.00
13	Other Equity (Excluding Revaluation Reserve)				20,066.43
14	**Earning Per Shares in ₹1. (Not Annualized)**				
	Basic	(0.01)	(0.01)	(0.01)	(0.03)
	Diluted	(0.01)	(0.01)	(0.01)	(0.03)

Notes:

1 (A) The Union Bank of India (Formerly known as Corporation Bank) has filed appeal at the National Company Law Tribunal, Jaipur on 24th April 2019 against the holding company for recovery of its dues. The National Company Law Tribunal, Jaipur has passed order no. CP No. (IB) -114/7/JPR/2019, IA/(IB) 580/JPR/2022 dated December 9, 2022 mentioning appointment of Mr. Vishal Bidawatjika as the Interim Resolution Professional("IRP") of the holding company. On April 12, 2023, the National Company Law Tribunal, Jaipur has passed order to appointed Mr. Sourabh Malpani as IRP of the holding company replacing the previous IRP Mr. Vishal Bidawatjika. Upon commencement of the CIRP, the powers of the Board of Directors of the holding Company stand temporarily suspended and are exercised by the IRP. Under CIRP process, IRP has invited Expression of Interest (EOI) through Form "G" under regulation 36A(1) of the Insolvency and Bankruptcy Board of India (Insolvency Resolution Process of Corporate Persons) Regulation, 2016. During the previous quarter, National Company Law Tribunal passed an order rejecting the Resolution Plan approved by Committee of Creditors. National Company Law Appellate Tribunal vide order dated December 9, 2025 stayed the National Company Law Tribunal order and instructed RP to keep the holding company functioning as going concern.

(B) The financial creditors (secured) of the Holding Company have submitted their claims of Rs. 49,408.27 lakhs, out of which partial claim of principal amount of Rs. 47,338.19 lakhs have been admitted and amount of claims under verification is Rs. 747.03 lakhs and amount of claims have not been admitted of Rs. 1,323.05 lakhs. Against the claim submitted Rs.17,730.38 is appearing in the books of accounts of the Holding Company. The differential amount of Rs. 31,677.89 lakhs which is pertaining to interest and other adjustments have not been accounted for in the books of accounts of the Holding Company

Further, the operational creditors (Unsecured) of the holding company have submitted its claimed of Rs. 29.77 lakhs and the same has been admitted by the RP. The Income Tax Department has also submitted it's claimed of Rs. 5070.17 lakhs which is admitted by the RP of the holding company. The amount of claim admitted by the RP may be different from the amounts reflected in the financial statements of the Holding Company as on June 30, 2026. Pending the final outcome of the CIRP, no adjustment has been made in these financial statements for the differential amounts, if any.

GOENKA DIAMOND & JEWELS LTD. MUMBAI

UMMED JAIN & CO. MUMBAI Chartered Accountants

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2 Lead Bank Punjab National Bank, on behalf of all consortium banks, had initiated SARFESI proceedings against the holding company and has taken possession of the movable and immovable properties mortgaged. PNB has also issued notice for classifying the holding company and its directors & guarantors as "wilful defaulter" against which the holding Company has filed its reply. Four lender banks up to the reporting date have already transferred and assigned its outstanding dues against holding company to an Asset Reconstruction Company.

The holding company and its managing director have also received enquiry and summon notices from Enforcement Directorate in respect of non- recovery of dues from overseas trade receivables against which the holding company has submitted its reply and managing directors have attended the personal hearing proceedings. The Holding company has also received show cause notice from Reserve Bank of India (RBI) for non-realisation of export bills within the period prescribed under the Foreign Exchange Management Act, 1999, to which the holding company has replied. The Holding Company has also received show cause notice from Office of the Development Commissioner, Surat SEZ regarding certain non-compliances and non- realisation of export proceeds, to which holding company has replied suitably.

3 The auditors in their report on consolidated financial statement for the year ended March 31, 2026 have given disclaimer of opinion on the basis of observations that The group's operating results have been materially affected due to various factors including non-realization of unconfirmed Trade receivables, defaults in repayment of loans and interest to banks, non-availability of finance due to recall of loans by banks in consortium, legal actions/ insolvency proceedings initiated by banks against holding company for recovery of its dues, notices/ summon to company/director(s) from Enforcement Directorate, Reserve Bank of India, Development Commissioner of Surat SEZ and from other regulatory authorities, commencement of CIRP proceedings and non-adjustment of financial and operational creditors claims as referred in Note No. 1 above, proceedings of Debt Recovery Tribunals and other courts for recovery of banks dues and possession/attachment/sale of holding company's properties, assignment and transfer of dues in favor of an asset reconstruction company (ARC), income tax demands and consequent attachment of bank accounts by Income tax department, reliance on occasional sales for meeting out expenses, overall substantial decrease in volume of business and sales, non-payment of statutory dues and taxes, overdue unconfirmed trade payable, non-realization of loan and interest thereon from a subsidiary etc. We are also unable to determine the impact of actions and forthcoming actions that may be taken by various legal and statutory authorities due to various factors mentioned herein above. These events cause significant doubts on the ability of the group to continue as a going concern. The management is of the view that due to certain unfavourable developments and sluggish market in earlier periods, the recovery from trade receivables are slow and there is a mismatch in the cash flow resulting in default in payment to creditors, payment of statutory dues and repayment of dues to banks owing to which banks have classified the account as NPA and recalled their loans. The management is hopeful that these trade receivables shall be recovered as the holding company has initiated legal action by way of sending legal notices and filing court cases. The holding company has filed legal suits in Mumbai High Court against majority of debtors. Further, the management is taking all possible steps to revive the business operations. The Holding Company has approached and assumes that it will have adequate cash flow from export realisation to defray its entire debt obligation and payment to creditors in phased manner. At the same time, management is hopeful that it will be able to raise adequate finance from internal accruals and alternate means to meet its short term and long term obligations. Hence, the accounts of the Group are prepared on going concern basis.

4 (a) Trade Receivables, Trade payables/other payables denominated in foreign currency have not been restated based on exchange rate as at the period end and consequential tax impact on above has also not been accounted for. In the opinion of management, it is deemed prudent not to take cognizance of unrealised exchange difference on notional basis due to uncertainties with regard to expected time frame for realisation of Trade Receivables. Consequently, the payment to creditors is also dependent on recovery from these Trade receivables. The Group shall account for the actual exchange difference and their consequential tax impact at the time of realization of these trade receivables and at the time of payment to trade creditors/ other payables.

(b) No confirmations and/or statements have been received from lender banks having outstanding dues amounting to Rs. 17730.38 lacs, deposit/advance given to an assets reconstruction company amounting to Rs. 1405.61 lacs and various banks having debit balance of Rs. 1.58 Lacs as at June 30, 2026. These balances are subject to reconciliation and subsequent adjustments. However, the holding company management to the best of its knowledge and belief have recorded all the transactions.

(c) Had the exchange gains/(loss) as referred above have been accounted for, loss before tax for the quarter ended June 30, 2026 have been decreased by Rs. 149.18 lacs.

5 The auditors have made observation regarding non recognition of expected credit loss on trade receivables. The management of holding company is of the opinion that in view of court cases initiated against the trade receivables and looking to the uncertainty regarding time frame and quantum of realisation from these trade receivables, amount of expected credit loss required to be recognized cannot be estimated. The same shall be provided as and when the information regarding quantum and time frame of realisation from these trade receivables is ascertained.

6 The Holding Company has given Rs. 1,405.61 lacs to Alchemist Asset Reconstruction Company Ltd (ARC) as adhoc / repayment of loans to show its intent of settlement of its dues with four lender banks assigned to ARC. The terms and conditions of the settlement are yet to be finalised.

For Goenka Diamond & Jewels Ltd
For SOURABH MALPANI
INSOLVENCY PROFESSIONAL
IP Reg. No. IBBI/IPA-001/IP-P01265/2018-19/12047
Sourabh Malpani

For Goenka Diamond & Jewels Ltd
GOENKA DIAMOND & JEWELS LTD. MUMBAI
Navneet Goenka
Director of Suspended Board

Place : Mumbai
Date : August 14, 2026

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GOENKA DIAMOND AND JEWELS LIMITED
Registered Office: 401, Pancharatna,MSB Ka Rasta, Johari Bazar, Jaipur : 302003, Rajasthan
CIN No.L36911RJ1990PLC005651

Segment wise Unaudited Consolidated Revenue, Results and Capital Employed for the Quarter ended June 30, 2026

Amount in Lakhs Except Share Data

Particulars	CONSOLIDATED			
	THREE MONTHS ENDED			YEAR ENDED
	June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
	Unaudited	Unaudited	Unaudited	Audited
1. Segment Revenue				
(a) Diamond	-	42.30	8.68	214.45
(b) Jewellery	-	-	-	-
(c) Unallocable	-	-	-	-
Total	-	**42.30**	**8.68**	**214.45**
2. Segment Results				
(a) Diamond	(14.67)	(9.18)	10.18	2.80
(b) Jewellery	17.35	99.32	(19.18)	176.77
(c) Unallocable	-	-	-	-
Total	**2.68**	**90.14**	**(9.00)**	**179.57**
Less: (i) Interest	(13.82)	(13.84)	(13.81)	(55.29)
(ii) Other Income	18.64	21.31	16.92	74.99
(iii) Unallocable Expenses / Income	(38.36)	(135.29)	(16.32)	(300.99)
Total Profit / (Loss) Before Tax	**(30.86)**	**(37.68)**	**(22.21)**	**(101.73)**
3. Segment Assets				
(a) Diamond	70,590.23	70,588.52	70,640.14	70,588.52
(b) Jewellery	5,173.67	5,196.17	5,261.01	5,196.17
(c) Unallocable	3,385.88	3,378.91	3,316.01	3,378.91
Total	**79,149.78**	**79,163.60**	**79,217.14**	**79,163.60**
4. Segment Liabilties				
(a) Diamond	36,364.85	36,355.91	36,346.22	36,355.91
(b) Jewellery	285.12	280.57	273.53	280.57
(c) Unallocable	42,499.81	42,527.11	42,597.40	42,527.11
Total	**79,149.78**	**79,163.60**	**79,217.14**	**79,163.60**

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