KABRA JEWELS LIMITED

CIN: U52393GJ2010PLC061692

REGISTERED OFFICE: Shop No. 6, Ground Floor, Iscon Center, Besides Tanishq, Shivranjani Cross Roads, Satellite, Ahmedabad-380015 (GUJARAT)

E-mail: onlysolitaires@gmail.com| **Mobile**: +91 98980 63243

02nd November, 2026

To,
National Stock Exchange of India Limited
Listing Department
"Exchange Plaza",
Bandra Kurla Complex, Bandra (East),
Mumbai- 400051

SYMBOL: KKJEWELS

Sub: Outcome of Board Meeting pursuant to Regulation 30 and 33 of SEBI ("Listing Obligations and Disclosure Requirements") Regulations, 2015 as amended ("SEBI Listing Regulations").

Dear Sir/Ma'am,

Pursuant to Regulations 30, 33 and other applicable regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform that the Board of Directors of KABRA JEWELS LIMITED [**'the Company'**] at its meeting held today i.e. Monday, 02nd November, 2026 has inter-alia discussed, approved, and taken on record the following matter:

1. the Unaudited Financial Results (Standalone & Consolidated) for the half year ended on September 30, 2026.
2. Took on record Limited Review Report thereon issued by Statutory Auditors of the Company, M/s. S N Shah & Associates LLP, Chartered Accountants (FRN: 109782W).

A copy of the approved Audited Financial Results along with Auditor's Report is enclosed.

The meeting commenced at 3:15 PM and concluded at 3:45 PM.

You are requested to take the same on your record and disseminate to the members.

Yours faithfully,

FOR, KABRA JEWELS LIMITED

KAILASH KABRA

Digitally signed by KAILASH KABRA
Date: 2026.11.02 16:45:35 +05'30'

KAILASH SATYANARAYAN KABRA
MANAGING DIRECTOR
DIN: 03135234

KABRA JEWELS LIMITED

(CIN:L52393GJ2010PLC061692)

(Regd. Office:- 6 Ground Floor, Iscon Center, Besides Tanishq, Shivranjani Cross Road, Satellite, Ahmedabad, Gujarat, India, 380015)

E-mail id: onlysolitaires@gmail.com website: www.kkjewels.org

Statement of Standalone and Consolidated Unaudited Financial Results for the Half Year and Year Ended on 30/09/2026

Rs. In Lacs (Except EPS & Face Value of Shares)

	Particulars	Standalone					Consolidated				
		Half Year ended			Period/Year ended		Half Year ended			Period/Year ended	
		30-09-2026	31-03-2026	30-09-2025	30-09-2026	31-03-2026	30-09-2026	31-03-2026	30-09-2025	30-09-2026	31-03-2026
		(Unaudited)	Refer Note 4	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	Refer Note 5	Refer Note 5	(Unaudited)	Refer Note 5
1	**Revenue from Operations**										
	Sales/Income from operations	13685.48	17052.08	9839.94	13685.48	26892.02	13685.48			13685.48	
	Other income	35.78	46.22	35.36	35.78	81.58	35.78			35.78	
	Total Income from operations	**13721.26**	**17098.29**	**9875.30**	**13721.26**	**26973.60**	**13721.26**			**13721.26**	
2	**Expenses**										
	(a) Purchases	11951.93	16319.24	13187.22	11951.93	29506.45	11951.93			11951.93	
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1534.87)	(3525.69)	(5579.15)	(1534.87)	(9104.84)	(1534.87)			(1534.87)	
	(c) Direct Expenses	33.33	29.76	26.70	33.33	56.46	33.33			33.33	
	(d) Employee Benefits Expense	424.71	518.36	308.02	424.71	826.38	424.71			424.71	
	(e) Finance Cost	774.88	633.94	495.92	774.88	1129.86	774.88			774.88	
	(f) Depreciation and amortisation expense	105.96	84.38	92.25	105.96	176.63	105.96			105.96	
	(g) Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	482.28	584.51	477.08	482.28	1061.59	482.50			482.50	
	Total Expenses	**12238.22**	**14644.49**	**9008.04**	**12238.22**	**23652.53**	**12238.43**			**12238.43**	
3	**Profit / (Loss) before exceptional, extra ordinary items and tax (1-2)**	**1483.05**	**2453.80**	**867.27**	**1483.05**	**3321.07**	**1482.83**			**1482.83**	
4	Exceptional Items	-	-	-	-	-	-			-	
5	**Profit / (Loss) before extra ordinary items and tax (3-4)**	**1483.05**	**2453.80**	**867.27**	**1483.05**	**3321.07**	**1482.83**			**1482.83**	
6	Extra Ordinary Items				-	-				-	
7	**Profit / (Loss) from ordinary activities before tax**	**1483.05**	**2453.80**	**867.27**	**1483.05**	**3321.07**	**1482.83**			**1482.83**	
8	**Tax expense**										
	Current Tax	(390.40)	(624.51)	(222.75)	(390.40)	(847.25)	(390.40)			(390.40)	
	Deferred Tax [Assets/(Liabilities)]	(21.08)	(8.51)	11.61	(21.08)	3.10	(21.03)			(21.03)	
	Total Tax Expenses	**(411.48)**	**(633.02)**	**(211.14)**	**(411.48)**	**(844.15)**	**(411.43)**			**(411.43)**	
9	**Profit / (Loss) from continuing operation after tax**	**1071.57**	**1820.78**	**656.13**	**1071.57**	**2476.91**	**1071.40**			**1071.40**	
10	Profit / (Loss) from discontinuing operation	-	-	-	-	-	-			-	
11	Tax expense of Discontinuing Operation	-	-	-	-	-	-			-	
12	Profit / (Loss) from discontinuing operation after Tax	-	-	-	-	-	-			-	
13	**Net Profit/(Loss) for the Period**	**1071.57**	**1820.78**	**656.13**	**1071.57**	**2476.91**	**1071.40**			**1071.40**	
14	**Total Profit/(Loss) for the period attributable to:**										
	- Owners of the company	-	-	-	-	-	1071.48			1071.48	
	- Minority Interest	-	-	-	-	-	(0.07)			(0.07)	
15	**Details of equity share capital**										
	Paid-up share capital	1048.50	1048.50	1048.50	1048.50	1048.50	1048.50			1048.50	
	Face value of equity share capital	10.00	10.00	10.00	10.00	10.00	10.00			10.00	
16	**Reserves excluding revaluation reserve**	10529.49	9457.52	7636.30	10529.49	9457.52	10529.40			10529.40	
17	**Earning per Equity Share of Rs.10 Each**										
	(a) Basic	10.22	17.37	6.26	10.22	23.62	10.22			10.22	
	(b) Diluted	10.22	17.37	6.26	10.22	23.62	10.22			10.22	

Date: 02nd November, 2026
Place: Ahmedabad

For, KABRA JEWELS LIMITED

For, KABRA JEWELS LIMITED

Kailash Kabra
Managing Director
DIN: 03135234

DIRECTOR

Notes :

1 The above standalone and consolidated results were reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 2nd November, 2026. The Statutory Auditors have carried out a limited review of these results.

2 The financial results have been prepared in accordance with the Accounting Standards prescribed under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014, including AS 25 "Interim Financial Reporting", and in compliance with Regulation 33 of the SEBI (LODR) Regulations, 2015.

3 The consolidated financial results include the results of Kabra Jewels Limited ("the Holding Company") and its subsidiary Kabra & Nyati Jewels Private Limited ([55]% holding, with effect from [28th September, 2026]), together "the Group". They have been prepared in accordance with AS 21 "Consolidated Financial Statements".

4 The figures for the half year ended 31st March, 2026 are the balancing figures between the audited figures for the full financial year ended 31st March, 2026 and the published unaudited figures for the half year ended 30th September, 2025.

5 The company has invested in its Subsidiary in the first half of FY 26-27. Hence the comparative figures for the first half of FY 25-26, the figures for second half of FY 25-26 and the figures for the year ended 31-03-2026 have not been presented.

6 The company/group is operating in single segment hence the reporting responsibility under segment reporting is not applicable to us.

7 The figures for the corresponding previous period/year have been regrouped/reclassified wherever necessary, to make them comparable.

For, KABRA JEWELS LIMITED

DIRECTOR

Statement of Assets And Liabilities

(Rs. In Lacs)

	Particulars	Standalone		Consolidated	
		As at 30.09.2026 (Unaudited)	As at 31.03.2026 (Audited)	As at 30.09.2026 (Unaudited)	As at 31.03.2026 Refer Note 5
	Equity and Liabilities				
1	**Shareholders' Fund**				
	Share Capital	1048.50	1048.50	1048.50	
	Reserves and Surplus	10529.49	9457.52	10529.40	
	Total Share Holders Fund	**11577.99**	**10506.02**	**11577.90**	
2	**Minority Interest**	-	-	0.38	
3	**Non-Current liabilities**				
	Long Term Borrowings	10407.16	9269.92	10407.16	
	Deffered Tax Liabilities	17.43	-	17.38	
	Long term provisions	62.54	56.89	62.54	
	Total Non Current Liabilities	**10487.13**	**9326.82**	**10487.07**	
4	**Current Liabilities**				
	Short Term Borrowings	4994.48	6234.24	4994.48	
	Trade Payables				
	(i) Total outstanding dues to Micro, Small & Medium Enterprise	1290.54	764.01	1290.54	
	(ii) Total outstanding dues to other than Micro, Small & Medium Enterprise	773.27	677.17	774.09	
	Other Current Liabilities	971.10	410.67	983.31	
	Short Term Provisions	420.49	880.93	420.49	
	Total Current Liabilities	8449.88	8967.03	8462.91	
	TOTAL EQUITY AND LIABILITIES	**30515.00**	**28799.86**	**30528.26**	
	ASSETS				
1	**Non-Current Assets**				
(i)	**Property, Plant & Equipment and Intangible Asset**				
	Tangible Assets	1579.58	1380.84	1579.58	
	Intangible Assets	1.95	1.98	1.95	
	Capital Work in Progress	-	-	0.82	
	Total Property, Plant & Equipment and Intangible Asset	**1581.54**	**1382.82**	**1582.36**	
(ii)	Non Current Investment	0.55	-	-	
(iii)	Deferred Tax Asset	-	3.65	-	
(iv)	Other Non-Current Assets	68.30	65.19	80.51	
	Total Non-Current assets	**1650.39**	**1451.66**	**1662.87**	
2	**Current assets**				
	Inventories	25664.18	24129.31	25664.18	
	Trade Receivables	472.18	378.08	472.18	
	Cash and Cash Equivalents	1892.70	1837.19	1893.48	
	Short-Term Loans and Advances	833.82	1002.11	833.82	
	Other Current Assets	1.73	1.53	1.73	
	Sub-Total-Current Assets	**28864.62**	**27348.21**	**28865.40**	
	TOTAL ASSETS	30515.00	28799.86	30528.26	

For, KABRA JEWELS LIMITED

For, KABRA JEWELS LIMITED

Kailash Kabra
Managing Director
DIN: 03135234

DIRECTOR

Date: 02nd November, 2026
Place: Ahmedabad

Statement of Cashflow Statement

(Rs. In Lacs)

	Particulars	Standalone		Consolidated	
		Half Year Ended 30.09.2026 (Unaudited)	Half Year Ended 30.09.2025 (Unaudited)	Half Year Ended 30.09.2026 (Unaudited)	Half Year Ended 30.09.2025 Refer Note 5
A	**Cash Flow From Operating Activities**				
	Net Profit before tax as per Profit & Loss A/c	**1483.05**	**867.27**	**1482.83**	
	Adjustments :				
	Depreciation and amortization	105.96	92.25	105.96	
	Loss/(Profit) on Sale of Fixed Assets/Exceptional Items	2.73	(1.21)	2.73	
	Interest Income	(0.21)	(0.92)	(0.21)	
	Finance Cost	774.88	495.92	774.88	
	Prior Period (Expenses)/Income	0.41	4.68	0.41	
	Operating Profit before working capital	**2366.82**	**1457.99**	**2366.60**	
	Adjusted for :				
	i) Trade Receivables, Loans & Advances & Other Current Asset	70.87	(57.62)	58.66	
	ii) Inventories	(1534.87)	(5579.15)	(1534.87)	
	iii) Trade Payable & Liabilities	1185.11	2348.40	1198.14	
	Cash generated from operations	**2087.93**	**(1830.38)**	**2088.53**	
	Direct Tax Paid	(886.43)	(404.32)	(886.43)	
	Net Cash from Operating Activities (a)	1201.49	(2234.70)	1202.09	
B	**Cash Flow from Investing Activities :**				
	Purchase of PPE (Incl. Work In Progress)	(316.51)	(136.83)	(317.32)	
	Proceeds from Sale of PPE	9.09	7.02	9.09	
	Purchase of Equity Instruments	(0.55)	-	-	
	Interest Received	0.21	0.92	0.21	
	Net Cash used in Investing Activities (b)	(307.76)	(128.90)	(308.02)	
C	**Cash Flow from Financing Activities**				
	Proceeds from/(Repayment) of Long Term Borrowings (Net)	1137.23	3184.64	1137.23	
	Proceeds from/(Repayment) of Short Term Borrowings (Net)	(1239.76)	(455.97)	(1239.76)	
	Issue Of Share Capital /Warrant	-	-	-	
	Changes in Share Premium	-	-	-	
	Proceeds from shares issued to minority shareholders	-	-	0.45	
	Finance Costs	(735.69)	(477.74)	(735.69)	
	Net Cash from financing Activities (c)	**(838.22)**	**2250.93**	**(837.77)**	
	Net Increase in cash & cash equivalents (a+b+c)	**55.51**	**(112.67)**	**56.29**	
	Opening Balance of Cash & Cash equivalents	1837.19	1341.81	1837.19	
	Closing Balance of Cash & Cash equivalents	1892.70	1229.15	1893.48	
	Net Increase/(Decrease) in cash & cash equivalents	**55.51**	**(112.67)**	**56.29**	

Notes

1 Statement of cash flow has been prepared under the indirect method as set out in AS-3 on statement of cashflows specified under Sec-133 of Companies Act,2013 read with Companies (Accounts) Rules, 2014.

2 Reconciliation of Cash & Cash Equivalents as per the statement of cash flow

Sr. No.	Particulars	Standalone		Consolidated	
		Half Year Ended 30.09.2026	Half Year Ended 30.09.2025	Half Year Ended 30.09.2026	Half Year Ended 30.09.2025
1	Balances with Banks				
	- in Current Accounts	1746.77	1040.17	1747.55	
	- in Overdraft Accounts	3.60	0.84	3.60	
	- in Fixed Deposits (Original Maturity of 3 months or less)	-	-	-	
2	Cash on hand	142.33	188.14	142.33	
	Cash and Cash Equivalents at the End of the Period	1892.70	1229.15	1893.48	

For, KABRA JEWELS LIMITED

For, KABRA JEWELS LIMITED

Kailash Kabra
Managing Director
DIN: 03135234

DIRECTOR

Date: 02nd November, 2026
Place: Ahmedabad

S N Shah & Associates
Chartered Accountants

S N Shah & Associates LLP
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(M) 98244 31031
(O) 079-40098280

Limited Review Report

Independent Auditor's Review Report on the Half-Yearly Unaudited Standalone Financial Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review Report to
The Board of Directors
Kabra Jewels Limited

INTRODUCTION

We have reviewed the accompanying statement of unaudited standalone financial results of **Kabra Jewels Limited** (the "Company") for the half year ended September 30, 2026 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

This 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 Accounting Standard 25 "Interim Financial Reporting" ("AS 25"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

SCOPE OF 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 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 Companies Act, 2013 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.

S N SHAH & ASSOCIATES LLP
FRN : 109782W
AHMEDABAD
CHARTERED ACCOUNTANTS

CONCLUSION

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited standalone financial results prepared in accordance with the recognition and measurement principles laid down in the aforesaid Accounting Standard and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms 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, S N SHAH & ASSOCIATES LLP,
CHARTERED ACCOUNTANTS,
FIRM REG. NO.: 109782W/W101311



DHRUVIN JOSHI
PARTNER
M. NO.: 612290
DATE: NOVEMBER 02, 2026

PLACE: AHMEDABAD

UDIN: 26612290DERRQO3695

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Limited Review Report

Independent Auditor's Review Report on the Half Yearly Unaudited Consolidated Financial Results of the Group Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review Report to

The Board of Directors

Kabra Jewels Limited

INTRODUCTION

We have reviewed the accompanying statement of unaudited consolidated financial results of **Kabra Jewels Limited** (the 'Holding Company') and its subsidiary (the Holding Company and its subsidiary together referred to as 'the Group') for the half year ended September 30, 2026 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulations").

This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" ("AS 25"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

SCOPE OF 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 the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and

S N SHAH & ASSOCIATES LLP FRN : 109782W AHMEDABAD CHARTERED ACCOUNTANTS

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 the Group's personnel responsible for financial and accounting matters 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.

We also performed procedures in accordance with the SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

The Statement includes the results of the following entities:

(i) **Kabra Jewels Limited** – Holding Company

(ii) **Kabra & Nyati Jewels Private Limited** – Subsidiary (with effect from [28th September, 2026])

CONCLUSION

Based on our review conducted and procedures performed as stated above and based on the consideration of the interim financial information of the subsidiary certified by the Management, as referred to in the Other Matters paragraph below, nothing has come to our attention that causes us to believe that the accompanying statement of Consolidated unaudited financial results prepared in accordance with the applicable Accounting Standards 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 including the manner in which it is to be disclosed or that it contains any material misstatement.

OTHER MATTERS

- The Statement includes the interim financial information of one subsidiary, whose interim financial information reflects total assets of Rs. 13.81 lakhs as at September 30, 2026, total revenues of Rs. Nil, total net loss after tax of Rs. 0.16 lakhs and net cash inflows of Rs. 0.78 lakhs for the half year ended September 30, 2026, as considered in the Statement (before consolidation adjustments). This interim financial information has been certified by the Management of the Holding Company. According to the information and explanations given to us by the Management, this interim financial information is not material to the Group.

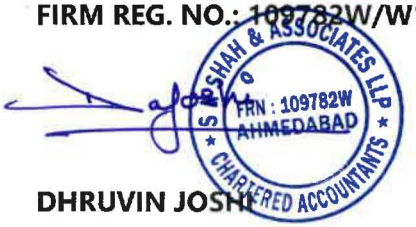
- As stated in Note 5 to the Statement, the Holding Company has made its investment in the subsidiary during the half year ended September 30, 2026 and, accordingly, consolidated



financial results have been prepared for the first time for the half year ended September 30, 2026. Consequently, as explained in the said Note, the consolidated figures for the corresponding half year ended September 30, 2025, the preceding half year ended March 31, 2026 and the previous year ended March 31, 2026 have not been presented.

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

FOR, S N SHAH & ASSOCIATES LLP,
CHARTERED ACCOUNTANTS,
FIRM REG. NO.: 109782W/W101311



DHRUVIN JOSHI
PARTNER
M. NO.: 612290
DATE: NOVEMBER 02, 2026

PLACE: AHMEDABAD

UDIN: 26612290ERKVYY2357