

KABRA JEWELS LIMITED

CIN: U52393GJ2010PLC061692

REGISTERED OFFICE: Shop No. 6, Ground Floor, Iscon Center, Besides Tanishq, Shivranjani
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25th May, 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, 25th May, 2026 has inter-alia discussed, approved, and taken on record the following matter:

1. Approved Audited Financial Results of the Company for the Half-year and Year ended on 31st March, 2026 and;
2. Took on record Auditor’s Report thereon issued by Statutory Auditors of the Company, M/s. S N Shah & Associates, Chartered Accountants (FRN: 109782W).

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

We hereby declare and confirm that the Statutory Auditors of the Company, M/s. S N Shah & Associates, Chartered Accountants (FRN: 109782W), have issued an unmodified Audit Report on the Audited Financial Results of the Company for the financial year ended 31st March, 2026.

The meeting commenced at 3:00 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 SATYANARAYAN KABRA
MANAGING DIRECTOR
DIN: 03135234

INDEPENDENT AUDITORS' REPORT

TO THE BOARD OF DIRECTORS OF KABRA JEWELS LIMITED

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying Statement of Standalone financial results of **Kabra Jewels Limited** (hereinafter referred to as the "Company") for the half year and year ended 31 March, 2026, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone financial results:

- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards, and other accounting principles generally accepted in India, of the net profit, of the cash flows and other financial information for the half year and year ended 31 March, 2026.

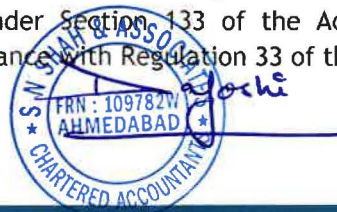
Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

These Standalone financial results have been prepared on the basis of the Standalone annual financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these Standalone financial results that give a true and fair view of the net profit of the company and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.



This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the Standalone financial results, including the disclosures and whether the Standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Materiality is the magnitude of misstatements in the Standalone Financial Results that individually or in aggregate, make it probable that economic decisions of a reasonably knowledgeable user of Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in Standalone Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

- The Statement includes the results for the half year ended ended March 31, 2026 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures upto the first half of the current financial year which were subject to limited review by us.

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

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



DHRUVIN JOSHI
PARTNER
M. NO.: 612290
DATE: MAY 25, 2026
PLACE: AHMEDABAD
UDIN: 26612290EGVPRM8006

KABRA JEWELS LIMITED

(Previously known as Kabra Jewels Private Limited)

(CIN:L52393GJ2010PLC061692)

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

E-mail id: onlysolitaires@gmail.com

website: www.kkjewels.org

Standalone Audited Financial Results for the Half Year and Year Ended on 31/03/2026

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

Particulars	Half Year ended			Year ended	
	31-03-2026	30-09-2025	31-03-2025	31-03-2026	31-03-2025
	Refer Note 3	(Unaudited)	Refer Note 3	(Audited)	(Audited)
1 Revenue from Operations					
Sales/Income from operations	17052.08	9839.94	13302.18	26892.02	21088.25
Other income	46.22	35.36	18.19	81.58	33.09
Total income from operations	17098.29	9875.30	13320.37	26973.60	21121.34
2 Expenses					
(a) Purchases	16319.24	13187.22	12512.06	29506.45	20465.09
(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(3525.69)	(5579.15)	(1736.07)	(9104.84)	(3501.73)
(c) Direct Expenses	29.76	26.70	23.09	56.46	44.74
(d) Employee Benefits Expense	518.36	308.02	379.31	826.38	644.47
(e) Finance Cost	633.94	495.92	535.92	1129.86	1051.67
(f) Depreciation and amortisation expense	84.38	92.25	72.89	176.63	143.98
(g) Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	584.51	477.08	448.64	1061.59	775.95
Total Expenses	14644.49	9008.04	12235.83	23652.53	19624.17
Profit / (Loss) before exceptional, extra ordinary items and tax (1-2)	2453.80	867.27	1084.54	3321.07	1497.16
4 Exceptional Items	-	-	-	-	-
5 Profit / (Loss) before extra ordinary items and tax (3-4)	2453.80	867.27	1084.54	3321.07	1497.16
6 Extra Ordinary Items	-	-	-	-	-
7 Profit / (Loss) from ordinary activities before tax	2453.80	867.27	1084.54	3321.07	1497.16
8 Tax expense					
Current Tax	(624.51)	(222.75)	(268.66)	(847.25)	(386.14)
Deferred Tax [Assets/(Liabilities)]	(8.51)	11.61	36.70	3.10	30.36
Total Tax Expenses	(633.02)	(211.14)	(231.96)	(844.15)	(355.78)
9 Profit / (Loss) from continuing operation after tax	1820.78	656.13	852.58	2476.91	1141.38
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	1820.78	656.13	852.58	2476.91	1141.38
14 Details of equity share capital					
Paid-up share capital	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
15 Reserves excluding revaluation reserve	9457.52	7636.30	6975.49	9457.52	6975.49
16 Earning per Equity Share of Rs.10 Each					
(a) Basic	17.37	6.26	10.72	23.62	14.36
(b) Diluted	17.37	6.26	10.72	23.62	14.36

Date: 25th May, 2026

Place: Ahmedabad

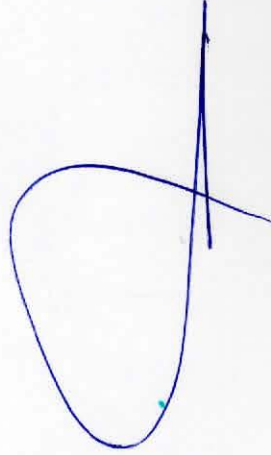
For, KABRA JEWELS LIMITED

Kailash Kabra
Managing Director
DIN: 03135234



Notes :

- 1 The above results were reviewed by the Audit Committee and were thereafter approved by the Board of Directors at their respective meetings held on May 25, 2026.
- 2 The financial results have been prepared in accordance with Accounting Standards prescribed under section 133 of the Companies Act, 2013 read with rule 7 of Companies (Accounts) Rules, 2014 and generally accepted accounting principles in India.
- 3 The figure for the half year ended 31st March, 2026 and 31st March, 2025 is the balancing figures between the audited figures in respect of the full financial year and Unaudited half year figures upto the first half of the respective financial year.
- 4 The company is operating in single segment hence the reporting responsibility under segment reporting is not applicable to us.
- 5 The figures for the corresponding previous year have been regrouped/reclassified wherever necessary, to make them comparable.



Audited Standalone Statement of Assets And Liabilities for the Year Ended On 31/03/2026			
(Rs. In Lacs)			
Particulars	Period Ended	Year ended on	
	31.03.2026	31.03.2025	
	(Audited)	(Audited)	
Equity and Liabilities			
1 Shareholders' Fund			
Share Capital	1048.50	1048.50	
Reserves and Surplus	9457.52	6975.49	
Total Share Holders Fund	10506.02	8023.99	
2 Non-Current liabilities			
Long Term Borrowings	9269.92	3137.18	
Long term provisions	56.89	44.38	
Total Non Current Liabilities	9326.82	3181.56	
3 Current Liabilities			
Short Term Borrowings	6234.24	6397.21	
Trade Payables			
(i) Total outstanding dues to Micro, Small & Medium Enterprise	764.01	226.10	
(ii) Total outstanding dues to other than Micro, Small & Medium Enterprise	677.17	539.52	
Other Current Liabilities	410.67	145.65	
Short Term Provisions	880.93	414.40	
Total Current Liabilities	8967.03	7722.88	
TOTAL EQUITY AND LIABILITIES	28799.86	18928.44	
ASSETS			
1 Non-Current Assets			
(i) Property, Plant & Equipment and Intangible Asset			
Tangible Assets	1380.84	1332.47	
Intangible Assets	1.98	1.88	
Capital Work in Progress	-	10.61	
Total Property, Plant & Equipment and Intangible Asset	1382.82	1344.95	
(ii) Deferred Tax Asset	3.65	0.55	
(iii) Other Non-Current Assets	65.19	73.43	
Total Non-Current assets	1451.66	1418.93	
2 Current assets			
Inventories	24129.31	15024.46	
Trade Receivables	378.08	218.25	
Cash and Cash Equivalents	1837.19	1341.81	
Short-Term Loans and Advances	1002.11	923.31	
Other Current Assets	1.53	1.68	
Sub-Total-Current Assets	27348.21	17509.50	
TOTAL ASSETS	28799.86	18928.44	

Date: 25th May, 2026
Place: Ahmedabad

For, KABRA JEWELS LIMITED

Kailash Kabra
Managing Director
DIN: 03135234



Audited Standalone Cashflow Statement for the Year Ended On 31/03/2026

Particulars	Period Ended	Year ended
	31.03.2026	31.03.2025
	(Audited)	(Audited)
A Cash Flow From Operating Activities		
Net Profit before tax as per Profit & Loss A/c	3321.07	1497.16
Adjustments :		
Depreciation and amortization	176.63	143.98
Loss/(Profit) on Sale of Property, Plant & Equipment	16.57	2.09
Interest Income	(1.33)	(0.79)
Finance Cost	1129.86	1051.67
Prior Period (Expenses)/Income	5.11	(0.27)
Operating Profit before working capital	4647.90	2693.85
Adjusted for :		
i) Trade Receivables, Loans & Advances & Other Current Asset	(238.49)	(94.44)
ii) Inventories	(9104.84)	(3501.73)
iii) Trade Payable & Liabilities	958.52	(626.04)
Cash generated from operations	(3736.92)	(1528.36)
Direct Tax Paid	(404.32)	(335.48)
Net Cash from Operating Activities (a)	(4141.23)	(1863.84)
B Cash Flow from Investing Activities :		
Purchase of PPE (Incl. Work In Progress)	(249.64)	(294.05)
Proceeds from Sale of PPE	18.58	8.75
Interest Received	1.33	0.79
Net Cash used in Investing Activities (b)	(229.73)	(284.51)
C Cash Flow from Financing Activities		
Proceeds from/(Repayment) of Long Term Borrowings (Net)	6132.74	(1847.18)
Proceeds from/(Repayment) of Short Term Borrowings (Net)	(162.97)	2384.73
Payment For Security deposit	8.24	4.51
Issue Of Share Capital /Warrant	-	312.50
Changes in Share Premium	-	3687.50
Fund Raising Expenses	-	(223.63)
Finance Costs	(1111.68)	(1029.25)
Net Cash from financing Activities (c)	4866.34	3289.19
Net Increase in cash & cash equivalents (a+b+c)	495.37	1140.84
Opening Balance of Cash & Cash equivalents	1341.81	200.97
Closing Balance of Cash & Cash equivalents	1837.19	1341.81
Net Increase/(Decrease) in cash & cash equivalents	495.37	1140.84

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	Period Ended	Year Ended
		31.03.2026	31.03.2025
1	Balances with Banks		
	- in Current Accounts	1514.82	1157.88
	- in Overdraft Accounts	2.71	1.29
	- in Fixed Deposits (Original Maturity of 3 months or less)	-	-
2	Cash on hand	319.66	182.64
	Cash and Cash Equivalents at the End of the Period	1837.19	1341.81

Date: 25th May, 2026
Place: Ahmedabad

For, KABRA JEWELS LIMITED

Kailash Kabra
Managing Director
DIN: 03135234

