Lalithaa Jewellery Mart Limited

Date: November 11, 2026

National Stock Exchange of India Limited Listing Department Exchange Plaza, C-1 Block G, Bandra Kurla Complex, Bandra (E), Mumbai-400051 NSE Scrip Symbol: LALITHAA	BSE Limited ("BSE") Listing Department Corporate Relationship Department Phiroze Jeejeebhoy Towers, Dalal Street Fort, Mumbai-400001 BSE Scrip Code: 544879

Sub: Outcome of Board Meeting held on November 11, 2026 pursuant to Regulation 30 and Regulation 33 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir / Madam,

Pursuant to Regulation 30 and Regulation 33 read with Schedule III and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), we hereby inform you that the Board of Directors of **Lalithaa Jewellery Mart Limited** ("the Company"), at its meeting held today, i.e., **November 11, 2026**, inter alia, considered and approved the following matters:

1. Unaudited Financial Results for the quarter ended September 30, 2026

The Board of Directors considered and approved the **Standalone and Consolidated Unaudited Financial Results of the Company for the quarter ended September 30, 2026**, pursuant to Regulation 33 of the SEBI Listing Regulations.

The said Financial Results, together with the Limited Review Reports issued by the Statutory Auditors of the Company with an unmodified opinion, are enclosed herewith as Annexure – I.

The above disclosure is also being made available on the website of the Company at https://www.lalithaajewellery.com

2. Approved the Appointment of M/s. V. S. Sowrirajan & Associates, Practicing Company Secretaries, as the Secretarial Auditors of the Company for a Period of Five (5) Consecutive Financial Years from FY 2026-27 to FY 2030-31.

The Board of Directors, at its meeting held on 10th April 2026, had appointed M/s. V. S. Sowrirajan & Associates, Practising Company Secretaries, as the Secretarial Auditor of the Company for the financial year 2026–27 prior to the listing of shares on BSE and NSE.

Subsequently, the equity shares of the Company were listed on BSE Limited and National Stock Exchange of India Limited with effect from 24th August 2026, pursuant to which the Company became subject to the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Pursuant to Regulation 24A(1)(b) of the SEBI (LODR) Regulations, 2015, requiring the appointment of a Secretarial Auditor for a term of five consecutive financial years, the Audit Committee, at its meeting held on 11th November 2026, considered and recommended the appointment of M/s. V. S. Sowrirajan & Associates, (FCS: 2368 / CP No.: 6482 / Peer Review Certificate No.: 2162/2022), Practising Company Secretaries, as the Secretarial Auditor of the Company for a term of five (5) consecutive financial years commencing from FY 2026–27 to FY 2030–31 subject to the approval of the shareholders of the Company at the ensuing Annual General Meeting.

The Board of Directors, at its meeting held on 11th November 2026, considered and recommended the said appointment for approval of the shareholders of the Company at the ensuing Annual General Meeting, in accordance with Regulation 24A of the SEBI (LODR) Regulations, 2015.

The details required under Regulation 30 of the SEBI Listing Regulations, read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, is enclosed as Annexure-II.

3. Approved amendments to the Code of Conduct to Regulate, Monitor and Report Trading by Designated Persons and their Immediate Relatives.

Pursuant to the provisions of Regulation 9(2) of the SEBI (Prohibition of Insider Trading) Regulations, 2015, as amended, we wish to inform you that the Board of Directors of the Company, at their Meeting held today i.e., on November 11, 2026, approved amendments to Code of Conduct to Regulate, Monitor and Report Trading by Designated Persons and their Immediate Relatives for Prevention of Insider Trading. The amended Code is being made available on the Company's website at: https://www.lalithaajewellery.com/code-of-conduct-data-pdfs/Code_of_conduct_for_prevention_of_Insider_trading.pdf

4. Approved the Draft Scheme of Amalgamation for the Merger of (Wholly-owned Subsidiaries) Asita Jewellery Manufacturing Private Limited and Centigrade Apparels Private Limited (Transferor Companies / Subsidiaries) with Lalithaa Jewellery Mart Limited (Transferee Company / Holding Company), Subject to Requisite Statutory and Regulatory Approvals.

Pursuant to Regulation 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations") and in accordance with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 ("Master Circular"), we wish to inform you that the Board of Directors of Lalithaa Jewellery Mart Limited ("the Company"), at its meeting held today i.e. November 11, 2026,

Lalithaa Jewellery Mart Limited

has, inter-alia, considered and approved the draft Scheme of Amalgamation ("Scheme") providing for amalgamation of Centigrade Apparels Private Limited (Transferor Company-1) and Asita Jewellery Manufacturing Private Limited (Transferor Company-2), two wholly-owned subsidiary Companies, with the Company, under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013.

The Scheme is subject to receipt of necessary approvals from:

- National Company Law Tribunal (NCLT)
- Shareholders and Creditors, as may be directed by NCLT
- Other statutory and regulatory authorities, and lenders, as may be required

Since Centigrade Apparels Private Limited and Asita Jewellery Manufacturing Private Limited, are wholly-owned subsidiary Companies, neither any shares are proposed to be issued nor any consideration is proposed to be paid pursuant to the Scheme and there will be no change in the shareholding pattern of the Company.

The disclosures required pursuant to Regulation 30 of SEBI LODR Regulations read with the Master Circular are enclosed herewith as Annexure – III.

The meeting of the Board of Directors commenced at 04:00 P.M. and concluded at 05:15 P.M.

This is for your information and records.

Yours faithfully,

For **Lalithaa Jewellery Mart Limited**

JITENDRA KUMAR PAL
Digitally signed by JITENDRA KUMAR PAL
Date: 2026.11.11 19:38:32 +05'30'

Jitendra Kumar Pal
Company Secretary & Compliance Officer
ACS-15338

Encl: a/a

Regd. Off : 123, Usman Road, Panagal Park, T. Nagar, Chennai 600 017.
Phone : 2814 1155, 2814 1177, 2814 1188 Fax : 91-44-2814 4311
E-mail : info @ lalithaajewellery.com www.lalithaajewellery.com
CIN : L36911TN1985PLC012417

Suresh Surana & Associates LLP
Chartered Accountants

Suresh Surana & Associates LLP
"Apex Towers", 2nd & 4thFloor
Raja Annamalaipuram
Chennai - 600 028
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LLP Identity No. AAB-7509

Independent Auditor's Review Report on the Quarterly and Year to date Unaudited Standalone Financial Results of Lalithaa Jewellery Mart Limited pursuant to Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors
Lalithaa Jewellery Mart Limited

1. We have reviewed the Statement of unaudited standalone financial results of Lalithaa Jewellery Mart Limited (the "**Company**") for the quarter and half year ended September 30, 2026, the Statement of Unaudited Standalone Assets and Liabilities as on that date and Statement of Unaudited Standalone Cash Flows for the half year ended on that date which are included in the accompanying 'Standalone Financial Results' (the "**Statement**"). attached herewith. The Statement is prepared by the Company and being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended (the "**Listing Regulations**").

2. 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 Indian Accounting Standard 34, 'Interim Financial Reporting' ("**Ind AS 34**") prescribed under Section 133 of the Companies Act, 2013, (the "**Act**") as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and is in compliance with 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. 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 of interim financial information consists of making inquiries, primarily of the Company's personnel 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 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.

SURESH SURANA & ASSOCIATES LLP * CHENNAI * CHARTERED ACCOUNTANTS

4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the applicable Ind AS specified under Section 133 of the Act as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. The financial results for the quarter and half year ended September 30, 2025 as included in the accompanying Statement have been certified by the management and approved by Board of Directors of the Company but have not been subjected to review or audit by us. Our conclusion on the Statement is not modified in respect of this matter.

For Suresh Surana & Associates LLP
Chartered Accountants
Firm Registration No.: 121750W /W100010

Sankara Nayak
Partner
Membership No. 216135

UDIN: 26216135MOVPYM7956

Place: Chennai
Dated: November 11, 2026

Lalithaa Jewellery Mart Limited

CIN : L36911TN1985PLC012417

Registered office : 123, Usman Road, Panagal Park, T. Nagar, Chennai - 600017
Corporate office : ICON Savithri Ganesh No.53, Habibullah Road, T.Nagar, Chennai, Tamil Nadu, India, 600017
Phone No:+044 2834 9869, +044 2834 9860 Email: cosec@lalithaajewellery.com Website: https://www.lalithaajewellery.com

Statement of unaudited Standalone Financial Results for the quarter and half year ended September 30, 2026

INR in million except earnings per share data

Sl. No	Particulars	For the quarter ended			For the half year ended		For the year ended
		September 30, 2026 (Unaudited) (Refer note 8)	June 30, 2026 (Unaudited)	September 30, 2025 (Unaudited) (Refer note 7)	September 30, 2026 (Unaudited)	September 30, 2025 (Unaudited) (Refer note 7)	March 31, 2026 (Audited)
1	**Income**						
	Revenue from operations	70,196.14	60,395.57	65,301.66	1,30,591.71	1,13,163.20	2,50,390.36
	Other income	39.14	35.35	39.85	74.49	117.10	158.34
	Total income	**70,235.28**	**60,430.92**	**65,341.51**	**1,30,666.20**	**1,13,280.30**	**2,50,548.70**
2	**Expenses**						
	a) Cost of materials consumed	46,409.42	46,502.87	47,237.33	92,912.29	83,795.15	1,94,470.64
	b) Purchases of stock-in-trade	19,674.00	14,259.88	17,145.53	33,933.88	28,247.89	65,923.91
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(2,377.53)	(5,903.74)	(5,174.40)	(8,281.27)	(11,205.05)	(35,033.52)
	d) Manufacturing expenses	681.12	544.66	816.63	1,225.78	1,481.82	3,053.62
	e) Employee benefits expense	827.32	770.97	710.98	1,598.29	1,381.45	2,846.15
	f) Finance costs	681.41	623.35	506.71	1,304.76	1,005.01	1,983.90
	g) Depreciation and amortisation expense	325.90	301.73	302.63	627.63	639.13	1,301.74
	h) Other expenses	573.46	493.73	561.55	1,067.19	1,133.78	2,410.95
	Total expenses	**66,795.10**	**57,593.45**	**62,106.96**	**1,24,388.55**	**1,06,479.18**	**2,36,957.39**
3	**Profit before tax**	**3,440.18**	**2,837.47**	**3,234.55**	**6,277.65**	**6,801.12**	**13,591.31**
4	**Tax expense**						
	a) Current tax	926.01	764.11	842.12	1,690.12	1,792.38	3,602.17
	b) Current tax expense relating to the previous year	-	-	-	-	-	3.92
	c) Deferred tax (net)	(14.83)	(10.45)	(16.40)	(25.28)	(39.89)	(102.65)
	Total tax expense	**911.18**	**753.66**	**825.72**	**1,664.84**	**1,752.49**	**3,503.44**
5	**Profit for the period / year**	**2,529.00**	**2,083.81**	**2,408.83**	**4,612.81**	**5,048.63**	**10,087.87**
6	**Other comprehensive income for the period / year**						
	a) Items that will not be reclassified to profit or loss						
	(i) Remeasurement of post employment benefit plans (net)	16.74	35.03	11.70	51.77	7.41	24.20
	(ii) Income-tax relating to items that will not be reclassified to profit or loss	(4.21)	(8.82)	(2.94)	(13.03)	(1.86)	(6.09)
	Total other comprehensive income for the period / year, net of tax	**12.53**	**26.21**	**8.76**	**38.74**	**5.55**	**18.11**
7	**Total comprehensive income for the period / year**	**2,541.53**	**2,110.02**	**2,417.59**	**4,651.55**	**5,054.18**	**10,105.98**
8	Paid-up equity share capital (Face value of INR 5 each)	2,798.55	2,499.89	2,499.89	2,798.55	2,499.89	2,499.89
9	Other Equity						27,662.75
10	**Earnings per equity share ("EPS") (Face value of INR 5 each)**						
	Basic (in INR)	4.80	4.17	4.82	8.98	10.10	20.18
	Diluted (in INR)	4.80	4.17	4.82	8.98	10.10	20.18
		(Not annualised)	*(Not annualised)*	*(Not annualised)*	*(Not annualised)*	*(Not annualised)*	*Annualised*

SURESH SURANA & ASSOCIATES CHARTERED ACCOUNTANTS CHENNAI LLP

LALITHAA JEWELLERY MART LIMITED No.123, Usman Road T.Nagar, Chennai - 17 Ph 044-28141155

For and on behalf of the Board of Directors

Moolchand Kiran Kumar Jain
Chairman & Managing Director

Place: Chennai
Date: November 11, 2026

Lalithaa Jewellery Mart Limited
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Statement of standalone Assets and Liabilities as at September 30, 2026

INR in million except earnings per share data

Sl.No.	Particulars	As at September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
I	**Assets**		
	Non-current assets		
	a) Property, plant and equipment	2,995.24	2,804.36
	b) Capital work-in-progress	234.22	236.79
	c) Intangible assets	6.62	6.04
	d) Right-of-use assets	3,802.95	3,485.28
	e) Financial assets		
	i) Investments	1,035.22	1,035.22
	ii) Other financial assets	1,006.98	671.39
	f) Deferred tax assets, net	517.50	505.25
	g) Other non-current assets	435.37	294.66
	Total non-current assets	**10,034.10**	**9,038.99**
	Current assets		
	a) Inventories	1,07,105.40	98,159.03
	b) Financial assets		
	i) Trade receivables	4,062.99	2,146.92
	ii) Cash and cash equivalents	4,306.97	158.95
	iii) Bank balances other than Cash and cash equivalents	539.78	221.67
	iv) Other financial assets	43.09	124.94
	c) Other current assets	1,325.05	568.42
	Total current assets	**1,17,383.28**	**1,01,379.93**
	Total assets	**1,27,417.38**	**1,10,418.92**
II	**Equity and liabilities**		
	Equity		
	a) Equity share capital	2,798.55	2,499.89
	b) Other equity	43,415.31	27,662.75
	Total equity	**46,213.86**	**30,162.64**
	Liabilities		
	Non-current liabilities		
	a) Financial liabilities		
	(i) Borrowings	243.16	268.64
	(ii) Lease liabilities	4,227.54	3,911.78
	b) Provisions	173.26	185.32
	Total non-current liabilities	**4,643.96**	**4,365.74**
	Current liabilities		
	a) Financial liabilities		
	(i) Borrowings	18,110.37	15,772.72
	(ii) Lease liabilities	529.62	500.82
	(iii) Trade payables		
	(a) Total outstanding dues of micro enterprises and small enterprises	950.70	285.51
	(b) Total outstanding dues of creditors other than micro enterprises	5,676.36	5,048.53
	iv) Other financial liabilities	328.89	298.39
	b) Other current liabilities	47,563.77	51,237.21
	c) Provisions	112.15	62.28
	d) Current tax liabilities (net)	3,287.70	2,685.08
	Total current liabilities	**76,559.56**	**75,890.54**
	Total liabilities	**81,203.52**	**80,256.28**
	Total equity and liabilities	**1,27,417.38**	**1,10,418.92**

For and on behalf of the Board of Directors

SURESH SURANA & ASSOCIATES LLP CHARTERED ACCOUNTANTS CHENNAI

LALITHAA JEWELLERY MART LIMITED No.123, Usman Road T.Nagar, Chennai - 17 Ph 044-28141155

Moolchand Kiran Kumar Jain
Chairman & Managing Director

Place: Chennai
Date: November 11, 2026

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Statement of standalone cash flows for the half year ended September 30, 2026

INR in million except earnings per share data

Sl.No.	Particulars	For the half year ended September 30, 2026 (Unaudited)	For the half year ended September 30, 2025 (Unaudited)
A	**Cash flows from operating activities :**		
	Profit before tax	6,277.65	6,801.12
	Adjustments for:		
	Depreciation and amortisation expense	627.63	639.13
	Interest income on lease assets	(29.62)	(53.84)
	Gain on disposal of property, plant and equipment, net	0.94	1.26
	Finance costs	1,304.76	1,005.01
	Provision for Security Deposit	-	3.90
	Provision for other advance	-	0.50
	Interest on fixed deposits	(26.64)	(4.90)
	Gain on lease modifications including termination	-	(44.72)
	Operating profit before working capital / other changes	**8,154.72**	**8,347.46**
	Working capital adjustments		
	Increase in trade receivables	(1,916.07)	(1,042.03)
	Increase in inventories	(8,946.37)	(12,972.70)
	Increase in other non current financial assets	(353.05)	(3.42)
	Increase in other current financial assets	81.86	(11.90)
	Decrease / (increase) in other non current assets	64.48	(96.63)
	Increase in other current assets	(756.62)	(544.34)
	Increase in trade payables	1,293.02	1,394.64
	(Decrease) / increase in other current liabilities	30.30	49.25
	Increase in other current liabilities	(3,673.44)	4,289.33
	Increase in provisions	89.57	22.97
	Cash used in operating activities	**(5,931.60)**	**(567.37)**
	Income tax paid, net	(1,278.43)	(221.97)
	Net cash used in operating activities (A)	**(7,210.03)**	**(789.34)**
B	**Cash flows from investing activities :**		
	Payments for acquisition of property, plant and equipment and intangible assets (including capital work in progress and capital advances)	(704.75)	(321.87)
	(Increase) / decrease in other bank balances	(318.11)	51.08
	Proceeds from disposal of property, plant and equipment	10.89	2.76
	Interest received on fixed deposits	26.64	4.90
	Net cash used in investing activities (B)	**(985.33)**	**(263.13)**
C	**Cash flows from financing activities :**		
	Share issue expenses	(600.33)	(53.20)
	Proceeds from issue of equity shared through Initial Public Offer	12,000.00	-
	Repayment of long term/short term borrowings	(6,061.90)	(26.20)
	Proceeds from current borrowings, net	8,353.14	1,935.27
	Payment of lease liabilities *(Principal portion)*	(256.41)	(209.50)
	Payment of lease liabilities *(Interest portion)*	(234.39)	(237.27)
	Finance costs paid	(856.72)	(635.97)
	Net cash flows generated from financing activities (C)	**12,343.39**	**773.13**
	Increase / (decrease) in cash and cash equivalents	4,148.02	(279.34)
	Cash and cash equivalents at the beginning of the year	158.95	521.86
	Cash and cash equivalents at end of the period	**4,306.97**	**242.52**

For and on behalf of the Board of Directors

SURESH SURANA & ASSOCIATES LLP CHARTERED ACCOUNTANTS CHENNAI

LALITHAA JEWELLERY MART LIMITED No.123, Usman Road T.Nagar, Chennai - 17 Ph 044-28141155

Moolchand Kiran Kumar Jain
Chairman & Managing Director

Place: Chennai
Date: November 11, 2026

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Explanatory notes to the Statement of Unaudited Standalone Financial Results for the quarter and half year ended September 30, 2026

1 The Statement of Unaudited Standalone Financial Results, the Statement of Unaudited Standalone Assets and Liabilities as on that date and Statement of Unaudited Standalone Cash Flows for the half year ended on that date, which are included in the 'Standalone Financial Results' (the "Statement") of Lalithaa Jewellery Mart Limited ("the Company") have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") (Ind AS), prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with the presentation and disclosure requirements of Regulation 33 of the Securities and Exchange Board of India (SEBI) Listing Obligations and Disclosure Requirements Regulations (LODR), 2015, as amended.

2 The Statement for the quarter and half year ended September 30, 2026 were reviewed and recommended for approval by the Audit Committee and approved by the Board of Directors of the Company at the meeting held on November 11, 2026. The Statement has been subjected to limited review by the statutory auditors of the Company.

3 The Chief Operating Decision Maker (CODM) monitors the operating results of the Company as a whole for the purpose of making decisions about resource allocation and performance assessment.The Company is engaged in the business of manufacturing, sale and trading of gold jewellery, diamond studded jewellery, platinum, silver jewellery and articles. Accordingly, in the context of Ind AS 108, Operating Segments, the Company is considered to constitute a single primary segment, and there are no separate geographical segments.

4 During the quarter ended September 30, 2026, the Company had completed its Initial Public Offer (IPO) of 59,732,655 equity shares of face value of INR 5 each at an issue price of INR 201 per share (including a share premium of INR 196 per share) as Fresh Issue and an offer for sale of 24,875,621 shares with an issue price of INR 201 per share. The issue consisted of a fresh issue aggregating to INR 12,000 million and an offer for sale by selling shareholders aggregating to INR 5,000 million. The equity shares of the Company were listed on the National Stock Exchange of India Limited ("NSE") and BSE Limited ("BSE") on August 24, 2026. Consequently, the paid-up equity share capital of the Company increase from INR 2,499.89 million to INR 2798.55 comprising 559,709,811 fully paid-up equity shares of INR 5 each. Further, the utilization of IPO proceeds has been tabulated below:

Rs. in million

Objects of the Offer	Utilisation planned	Utilised upto September 30, 2026	Unutilised amount as on September 30, 2026 (Refer note a, b and c)
Funding expenditure towards setting-up of 10 new stores	10,332.31	5,979.78	4,352.53
General corporate purposes	845.82	845.20	0.62
IPO expenses	821.87	678.29	143.58
Total	**12,000.00**	**7,503.27**	**4,496.73**

Note a: Retained in Escrow INR 46.41 million.
Note b: IPO proceeds of INR 4,140 million remaining unutilsed as at September 30,2026 have been temporarily invested in fixed deposits with scheduled commercial banks.
Note c: Held in Current account of INR 310.32 millon

SURESH SURANA & ASSOCIATES LLP CHARTERED ACCOUNTANTS CHENNAI

LALITHAA JEWELLERY MART LIMITED No.123, Usman Road T.Nagar, Chennai - 17 Ph 044-28141155

5 On November 21, 2025, the Government of India notified four Labour Codes – the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 – consolidating 29 existing labour laws. The Ministry of Labour & Employment published Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has assessed and considered the incremental impact of these changes on the basis of best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India.

The Company continues to monitor the Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments, as needed.

6 The Company has paid an amount of INR 172.83 million towards purchase of equity shares of Lalithaa Jewellery (M) SDN BHD. As at September 30, 2026, the shares have not been allotted/transferred in favour of the Company and accordingly the amount has not been recognised as an investment. The amount is disclosed as an advance towards acquisition of investments under other non-current financial assets. Subsequent to the reporting date, the shares were allotted/transferred on October 28, 2026.

7 The financial results for the quarter and half year ended September 30, 2025 have been certified by the management and approved by Board of Directors of the Company but have not been subjected to limited review or audit. However, the management has exercised necessary diligence to ensure that the financial results for the quarter and the half year ended provide a true and fair view of the Company's affairs.

8 The figures for the quarter ended September 30, 2026 are the balancing figures between unaudited figures of the half year ended September 30, 2026 and quarter ended June 30, 2026.

9 The Board of Directors of Lalithaa Jewellery Mart Limited (the Transferee Company), at its meeting held on November 11, 2026 has approved the proposed Scheme of Amalgamation under Sections 230 to 232 of the Companies Act, 2013 with effect from April 1, 2026, for the merger of two wholly owned subsidiaries i.e Asita Jewellery Manufacturing Private Limited and Centigrade Apparels Private Limited (the Transferor Companies) with Lalithaa Jewellery Mart Limited, the Holding Company.

10 Previous period's / year's figures have been regrouped / reclassified wherever considered necessary to correspond with the current period's / year's classification / disclosure.

11 The unaudited standalone financial results for the quarter and half year ended September 30, 2026, are available on the BSE website (URL:www.bseindia.cor/corporates), the NSE website (URL:www.nseindia.com/corporates) and on the Company's website (https://www.lalithaajewellery.com).

For and on behalf of the Board of Directors



Moolchand Kiran Kumar Jain
Chairman & Managing Director





Place: Chennai
Date: November 11, 2026

Suresh Surana & Associates LLP
Chartered Accountants

Suresh Surana & Associates LLP
"Apex Towers", 2nd & 4thFloor
Raja Annamalaipuram
Chennai - 600 028
T +91 (44) 4856 6344
chennai@ss-associates.com www.ss-associates.com
LLP Identity No. AAB-7509

Independent Auditors' Review Report on the Quarterly and Year to date Unaudited Consolidated Financial Results of Lalithaa Jewellery Mart Limited pursuant to Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors
Lalithaa Jewellery Mart Limited

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of Lalithaa Jewellery Mart Limited ("the **Holding Company**") and its subsidiaries (the Holding Company and its subsidiaries hereinafter referred to as "the **Group**") for the quarter and half year ended September 30, 2026, the Statement of Unaudited Consolidated Assets and Labilities as on that date and Statement of unaudited Consolidated cash flows for the half year ended on that date which are included in the accompanying 'Consolidated Financial Results' (the "**Statement**") attached herewith, The Statement is prepared by the Holding Company and being submitted by the Holding Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended (the "**Listing Regulations**").

2. This Statement, which is the responsibility of the Holding Company's Management and has been approved by the Holding 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**") as amended , read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with 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. 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 of interim financial information consists of making inquiries, primarily person 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 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.

SURESH SURANA & ASSOCIATES LLP * CHENNAI * CHARTERED ACCOUNTANTS

We also performed the procedures in accordance with Circular No. CIR/ CFD/ CMD1/ 44/ 2019 dated 29 March 2019 issued by Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities:

Holding Company
Lalithaa Jewellery Mart Limited

Subsidiary Companies
a. Asita Jewellery Manufacturing Private Limited
b. Centigrade Apparels Private Limited

5. Based on our review conducted and procedures performed as stated in the paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, has not been prepared in all material respect in accordance with recognition and measurement principles laid down in the aforesaid Ind AS specified under Section 133 of the Act as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The financial results for the quarter and half year ended September 30, 2025 as included in the accompanying Statement have been certified by the management and approved by Board of Directors of the Company but have not been subjected to review or audit by us. Our conclusion on the Statement is not modified in respect of this matter.

For Suresh Surana & Associates LLP
Chartered Accountants
Firm Registration No.: 121750W /W100010

SURESH SURANA & ASSOCIATES LLP * CHENNAI * CHARTERED ACCOUNTANTS

Sankara Nayak
Partner
Membership No. 216135

UDIN: 26216135MZHPSU8298

Place: Chennai
Dated: November 11, 2026

Lalithaa Jewellery Mart Limited
CIN : L36911TN1985PLC012417
Registered office : 123, Usman Road, Panagal Park, T. Nagar, Chennai - 600017
Corporate office : ICON Savithri Ganesh No.53, Habibullah Road, T.Nagar, Chennai, Tamil Nadu, India, 600017
Phone No:+044 2834 9869, +044 2834 9860 Email: cosec@lalithaajewellery.com Website: https://www.lalithaajewellery.com

Statement of unaudited Consolidated Financial Results for the quarter and half year ended September 30, 2026

INR in million except earnings per share data

Sl. No	Particulars	For the quarter ended			For the half year ended		For the year ended
		September 30, 2026 (Unaudited) (Refer note 9)	June 30, 2026 (Unaudited)	September 30, 2025 (Unaudited) (Refer note 8)	September 30, 2026 (Unaudited)	September 30, 2025 (Unaudited) (Refer note 8)	March 31, 2026 (Audited)
1	**Income**						
	Revenue from operations	70,195.60	60,312.32	65,301.06	1,30,507.92	1,13,162.21	2,50,239.27
	Other income	39.16	35.35	39.64	74.51	117.10	158.76
	Total income	**70,234.76**	**60,347.67**	**65,340.70**	**1,30,582.43**	**1,13,279.31**	**2,50,398.03**
2	**Expenses**						
	a) Cost of materials consumed	46,405.64	46,508.94	47,376.00	92,914.58	83,937.36	1,94,618.82
	b) Purchases of stock-in-trade	19,678.99	14,167.97	17,001.86	33,846.96	28,101.89	65,621.42
	c) Changes in inventories of finished goods, work-in-progress and stock-in-	(2,377.53)	(5,903.74)	(5,174.40)	(8,281.27)	(11,205.05)	(35,033.52)
	d) Manufacturing expenses	646.15	521.70	788.28	1,167.85	1,412.27	2,964.96
	e) Employee benefits expense	847.42	786.73	722.95	1,634.15	1,405.13	2,896.20
	f) Finance costs	681.41	623.35	507.45	1,304.76	1,005.76	1,984.53
	g) Depreciation and amortisation expense	329.10	304.57	303.54	633.67	640.80	1,306.61
	h) Other expenses	581.32	502.32	567.77	1,083.64	1,145.94	2,436.35
	Total expenses	**66,792.50**	**57,511.84**	**62,093.45**	**1,24,304.34**	**1,06,444.10**	**2,36,795.37**
3	**Profit before tax**	**3,442.26**	**2,835.83**	**3,247.25**	**6,278.09**	**6,835.21**	**13,602.66**
4	**Tax expense**						
	a) Current tax	927.41	764.17	845.51	1,691.58	1,801.16	3,605.47
	b) Current tax expense relating to the previous year	-	-	-	-	-	4.34
	c) Deferred tax (net)	(15.62)	(10.51)	(18.92)	(26.13)	(42.35)	(105.32)
	Total tax expense	**911.79**	**753.66**	**826.59**	**1,665.45**	**1,758.81**	**3,504.49**
5	**Profit for the period / year**	**2,530.47**	**2,082.17**	**2,420.66**	**4,612.64**	**5,076.40**	**10,098.17**
6	**Other comprehensive income for the period / year**						
	a) Items that will not be reclassified to profit or loss						
	(i) Remeasurement of post employment benefit plans (net)	16.92	35.65	11.07	52.57	6.79	22.96
	(ii) Income-tax relating to items that will not be reclassified to profit or loss	(4.26)	(8.97)	(2.79)	(13.23)	(1.71)	(5.78)
	Total other comprehensive income for the period / year, net of tax	**12.66**	**26.68**	**8.28**	**39.34**	**5.08**	**17.18**
7	**Total comprehensive income for the period / year**	**2,543.13**	**2,108.85**	**2,428.94**	**4,651.98**	**5,081.48**	**10,115.35**
8	Paid-up equity share capital (Face value of INR 5 each)	2,798.55	2,499.89	2,499.89	2,798.55	2,499.89	2,499.89
9	Other Equity						26,797.36
10	**Earnings per equity share ("EPS") (Face value of INR 5 each)**						
	Basic (in INR)	4.80	4.16	4.84	8.98	10.15	20.20
	Diluted (in INR)	4.80	4.16	4.84	8.98	10.15	20.20
		(Not annualised)	*(Not annualised)*	*(Not annualised)*	*(Not annualised)*	*(Not annualised)*	*Annualised*

SURESH SURANA & ASSOCIATES LLP CHARTERED ACCOUNTANTS CHENNAI

For and on behalf of the Board of Directors

LALITHAA JEWELLERY MART LIMITED No.123, Usman Road T.Nagar, Chennai - 17 Ph 044-28141155

Moolchand Kiran Kumar Jain
Chairman & Managing Director

Place: Chennai
Date: November 11, 2026

Lalithaa Jewellery Mart Limited
CIN : L36911TN1985PLC012417
Registered office : 123, Usman Road, Panagal Park, T. Nagar, Chennai - 600017
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Statement of consolidated Assets and Liabilities as at September 30, 2026

INR in million except earnings per share data

Sl. No.	Particulars	As at September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
I	**Assets**		
	Non-current assets		
	a) Property, plant and equipment	3,042.29	2,850.28
	b) Capital work-in-progress	234.22	236.79
	c) Intangible assets	6.95	6.19
	d) Right-of-use assets	3,803.14	3,485.45
	e) Financial assets		
	i) Investments	-	-
	ii) Other financial assets	1,007.71	672.18
	f) Deferred tax assets, net	518.89	505.99
	g) Other non-current assets	445.09	299.97
	Total non-current assets	**9,058.29**	**8,056.85**
	Current assets		
	a) Inventories	1,07,107.00	98,162.76
	b) Financial assets		
	i) Trade receivables	4,062.99	2,146.92
	ii) Cash and cash equivalents	4,309.61	161.09
	iii) Bank balances other than Cash and cash equivalents	539.78	221.67
	iv) Other financial assets	48.09	129.89
	c) Other current assets	1,330.16	572.23
	Total current assets	**1,17,397.63**	**1,01,394.56**
	Total assets	**1,26,455.92**	**1,09,451.41**
II	**Equity and liabilities**		
	Equity		
	a) Equity share capital	2,798.55	2,499.89
	b) Other equity	42,550.36	26,797.36
	Total equity	**45,348.91**	**29,297.25**
	Liabilities		
	Non-current liabilities		
	a) Financial liabilities		
	(i) Borrowings	243.16	268.64
	(ii) Lease liabilities	4,227.54	3,911.78
	b) Provisions	177.86	189.62
	Total non-current liabilities	**4,648.56**	**4,370.04**
	Current liabilities		
	a) Financial liabilities		
	(i) Borrowings	18,110.37	15,772.72
	(ii) Lease liabilities	529.62	500.82
	(iii) Trade payables		
	(a) Total outstanding dues of micro enterprises and small enterprises	951.27	289.59
	(b) Total outstanding dues of creditors other than micro enterprises	5,566.84	4,931.49
	iv) Other financial liabilities	334.26	302.82
	b) Other current liabilities	47,565.15	51,238.31
	c) Provisions	112.41	62.67
	d) Current tax liabilities (net)	3,288.53	2,685.70
	Total current liabilities	**76,458.45**	**75,784.12**
	Total liabilities	**81,107.01**	**80,154.16**
	Total equity and liabilities	**1,26,455.92**	**1,09,451.41**

For and on behalf of the Board of Directors

SURESH SURANA & ASSOCIATES LLP CHARTERED ACCOUNTANTS CHENNAI

LALITHAA JEWELLERY MART LIMITED No.123, Usman Road T.Nagar, Chennai - 17 Ph 044-28141155

Moolchand Kiran Kumar Jain
Chairman & Managing Director

Place: Chennai
Date: November 11, 2026

Lalithaa Jewellery Mart Limited
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Statement of consolidated cash flows for the half year ended September 30, 2026

INR in million except earnings per share data

Sl.No.	Particulars	For the half year ended September 30, 2026 (Unaudited)	For the half year ended September 30, 2025 (Unaudited)
A	**Cash flows from operating activities :**		
	Profit before tax	6,278.09	6,835.21
	Adjustments for:		
	Depreciation and amortisation expense	633.67	640.80
	Amortisation as per Ind AS 109		
	Provision for diminution in value of investments		
	Interest income on lease assets	(29.62)	(53.84)
	Gain on disposal of property, plant and equipment, net	0.94	1.26
	Finance costs	1,304.76	1,005.76
	Provision for Security Deposit	-	3.90
	Provision for other advance	-	0.50
	Provision created/(reversed) for capital advance	-	-
	Interest on fixed deposits	(26.64)	(4.90)
	Gain on lease modifications including termination	-	(44.72)
	Operating profit before working capital / other changes	**8,161.20**	**8,383.97**
	Working capital adjustments		
	Increase in trade receivables	(1,916.07)	(1,067.32)
	Increase in inventories	(8,944.24)	(12,972.14)
	Increase in other non current financial assets	(180.16)	(3.02)
	Increase in other current financial assets	81.80	(11.91)
	Decrease / (increase) in other non current assets	64.48	(96.63)
	Increase in other current assets	(757.93)	(545.10)
	Increase in trade payables	1,297.04	1,396.77
	Increase in other current financial liabilities	31.24	48.25
	(Decrease) / increase in other current liabilities	(3,673.16)	4,288.80
	Increase in provisions	90.55	23.19
	Cash used in from operating activities	**(5,745.25)**	**(555.14)**
	Income tax paid, net	(1,279.69)	(223.51)
	Net cash used in operating activities (A)	**(7,024.94)**	**(778.65)**
B	**Cash flows from investing activities :**		
	Payments for acquisition of property, plant and equipment and intangible assets (including capital work in progress and capital advances)	(716.72)	(334.29)
	Payment towards acquisition of entities	(172.83)	-
	(Increase) / decrease in other bank balances	(318.11)	51.08
	Proceeds from disposal of property, plant and equipment	11.09	4.65
	Interest received on fixed deposits	26.64	4.90
	Net cash used in investing activities (B)	**(1,169.93)**	**(273.66)**
C	**Cash flows from financing activities :**		
	Share issue expenses	(600.33)	(53.20)
	Proceeds from issue of equity shared through Initial Public Offer	12,000.00	-
	Repayment of long term borrowings	(24.78)	(26.20)
	Repayment of short term borrowings	(6,037.12)	-
	Proceeds / (repayment) of current borrowings, net	8,353.14	1,935.27
	Payment of lease liabilities (Principal portion)	(256.41)	(209.49)
	Payment of lease liabilities *(Interest portion)*	(234.39)	(237.27)
	Finance costs paid	(856.72)	(635.97)
	Net cash flows generated from financing activities (C)	**12,343.39**	**773.14**
	Increase / (decrease) in cash and cash equivalents	4,148.52	(279.17)
	Cash and cash equivalents at the beginning of the year	161.09	523.19
	Cash and cash equivalents at end of the period	**4,309.61**	**244.02**

SURANA & ASSOCIATES LLP CHARTERED ACCOUNTANTS CHENNAI

LALITHAA JEWELLERY MART LIMITED No.123, Usman Road T.Nagar, Chennai - 17 Ph 044-28141155

For and on behalf of the Board of Directors

Place: Chennai
Date: November 11, 2026

Moolchand Kiran Kumar Jain
Chairman & Managing Director

Lalithaa Jewellery Mart Limited
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Explanatory notes to the Statement of Unaudited Consolidated Financial Results for the quarter and half year ended September 30, 2026

1 The Statement of Unaudited Consolidated Financial Results, the Statement of Unaudited Consolidated Assets and Liabilities as on that date and Statement of Unaudited Consolidated Cash Flows for the half year ended on that date, which are included in the 'Consolidated Financial Results' (the "Statement") of Lalithaa Jewellery Mart Limited (the "Holding Company") and its subsidiaries (together referred as "Group"), have been prepared in accordance with recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") (Ind AS) prescribed under Section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Standards) Rules, 2015 (as amended) and other accounting principles generally accepted in India and in compliance with the presentation and disclosure requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), 2015 as amended.

2 The Statement for the quarter and half year ended September 30, 2026 were reviewed and recommended for approval by the Audit Committee and approved by the Board of Directors of the Holding Company at the meeting held on November 11, 2026. The Statement has been subjected to limited review by the statutory auditors of the Holding Company.

3 The Chief Operating Decision Maker (CODM) monitors the operating results of the Holding Company as a whole for the purpose of making decisions about resource allocation and performance assessment.The Holding Company is engaged in the business of manufacturing, sale and trading of gold jewellery, diamond studded jewellery, platinum, silver jewellery and articles. Accordingly, in the context of Ind AS 108, Operating Segments, the Company is considered to constitute a single primary segment, and there are no separate geographical segments.

4 The unaudited consolidated financial results of the Holding Company consist the financial results of its subsidiaries, Asita Jewellery Manufacturing Private Limited and Centigrade Apparels Private Limited.

5 During the quarter ended September 30, 2026, the Holding Company had completed its Initial Public Offer (IPO) of 59,732,655 equity shares of face value of INR 5 each at an issue price of INR 201 per share (including a share premium of INR 196 per share) as Fresh Issue and an offer for sale of 24,875,621 shares with an issue price of INR 201 per share. The issue consisted of a fresh issue aggregating to INR 12,000 million and an offer for sale by selling shareholders aggregating to INR 5,000 million. The equity shares of the Holding Company were listed on the National Stock Exchange of India Limited ("NSE") and BSE Limited ("BSE") on August 24, 2026. Consequently, the paid-up equity share capital of the Holding Company increase from INR 2,499.89 million to INR 2798.55 comprising 559,709,811 fully paid-up equity shares of INR 5 each.
Further, the utilization of IPO proceeds has been tabulated below:

Rs. in million

Objects of the Offer	Utilisation planned	Utilised upto September 30, 2026	Unutilised amount as on September 30, 2026 (Refer note a, b and c)
Funding expenditure towards setting-up of 10 new stores	10,332.31	5,979.78	4,352.53
General corporate purposes	845.82	845.20	0.62
IPO expenses	821.87	678.29	143.58
Total	**12,000.00**	**7,503.27**	**4,496.73**

Note a: Retained in Escrow INR 46.41 million.
Note b: IPO proceeds of INR 4,140 million remaining unutilised as at September 30,2026 have been temporarily invested in fixed deposits with scheduled commercial banks.
Note c: Held in Current account of INR 310.32 millon

SURESH SURANA & ASSOCIATES LLP CHARTERED ACCOUNTANTS CHENNAI

LALITHAA JEWELLERY MART LIMITED No.123, Usman Road T.Nagar, Chennai - 17 Ph 044-28141155

6 On November 21, 2025, the Government of India notified four new Labour Codes – the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 – consolidating 29 existing labour laws. The Ministry of Labour & Employment published Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Group has assessed and considered the incremental impact of these changes on the basis of best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India.

The Group continues to monitor the Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments, as needed.

7 During the half year ended September 30, 2026, the Holding Company has paid an amount of INR 172.83 million as consideration towards acquisition of equity shares of Lalithaa Jewellery (M) SDN BHD. As at September 30, 2026, the shares have not been allotted/transferred in favour of the Holding Company and accordingly the amount has not been recognised as an investment. The amount is disclosed as an advance towards acquisition of investments under other current financial Assets. Subsequent to the reporting date, the shares were allotted/transferred on October 28, 2026. Consequently, as of September 30, 2026, the Holding Company did not hold any voting rights, ownership interest, or the power to direct the relevant activities of Lalithaa Jewellery (M) SDH BDN. Therefore, in accordance with the principles of Ind AS 110 on Consolidated Financial Statements, the investee company did not qualify as a subsidiary during the half year and consolidation of its financial results was not required.

8 The financial results for the quarter and half year ended September 30, 2025 have been certified by the management and approved by Board of Directors of the Holding Company but have not been subjected to limited review or audit. However, the management has exercised necessary diligence to ensure that the financial results for the quarter and the half year ended provide a true and fair view of the Group's affairs.

9 The figures for the quarter ended September 30, 2026 are the balancing figures between unaudited figures of the half year ended September 30, 2026 and quarter ended June 30, 2026.

10 The Board of Directors of Lalithaa Jewellery Mart Limited (the Transferee Company), at its meeting held on November 11, 2026 has approved the proposed Scheme of Amalgamation under Sections 230 to 232 of the Companies Act, 2013 with effect from April 1, 2026, for the merger of two wholly owned subsidiaries i.e Asita Jewellery Manufacturing Private Limited and Centigrade Apparels Private Limited (the Transferor Companies) with Lalithaa Jewellery Mart Limited, the Holding Company.

11 Previous period's / year's figures have been regrouped / reclassified wherever considered necessary to correspond with the current period's / year's classification / disclosure.

12 The unaudited consolidated financial results for the quarter and half year ended September 30, 2026, are available on the BSE website (URL:www.bseindia.com/corporates), the NSE website (URL:www.nseindia.com/corporates) and on the Holding Company's website (https://www.lalithaajewellery.com).

For and on behalf of the Board of Directors

LALITHAA JEWELLERY MART LIMITED No.123, Usman Road T.Nagar, Chennai - 17 Ph 044-28141155

SURESH SURANA & ASSOCIATES LLP CHARTERED ACCOUNTANTS CHENNAI

Moolchand Kiran Kumar Jain
Chairman & Managing Director

Place: Chennai
Date: November 11, 2026

Lalithaa Jewellery Mart Limited

Annexure II

Details under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024

S. No.	Particulars	Description
1.	Reason for Change viz. appointment	Appointment of M/s. V. S. Sowrirajan & Associates, Peer Reviewed Company Secretaries in Practice (FCS: 2368 / CP No.: 6482 / Peer Review Certificate No.: 2162/2022), as Secretarial Auditors of the Company.
2.	Date of Appointment / ~~cessation~~ & terms of appointment	The Board at its meeting held on November 11, 2026 approved the appointment of M/s. V. S. Sowrirajan & Associates as Secretarial Auditors, for audit period of five years commencing from FY 2026-27 till 2030-31 subject to approval of the shareholders at the ensuing Annual General Meeting.
3.	Brief Profile (in case of appointment)	M/s. V. S. Sowrirajan & Associates, Practicing Company Secretaries, Sole-proprietor is in practise for the last 22 years of experience in delivering comprehensive professional services across Corporate Laws, SEBI Regulations. He is also Fellow Member of the Institute of Chartered Accountants of India (FCA), Associate Member of the Institute of Cost Accountants of India (ACMA). Mr. V. S. Sowrirajan co-author of books published by Taxmann Co-author of Books published by Taxmann Allied Services Pvt Ltd, New Delhi. 1) Company Law Procedures (Edition 1990, 2001 and 2003) AND MAY 2007 Edition – in Three Volumes 2) Industrial Law Procedure (Edition May1996) 3) E-Company Forms – Law, Practice and Procedure – Edition August 2006 4) Company Law Procedures under the Companies Act, 2013 (Under Publication) 5) Member of the Editorial Board of TAXMANN'S COMPANY LAW (IN FIVE VOLUMES) containing Commentary under the Companies Act, 2013
4.	Disclosure of relationships between directors (in case of appointment of Directors)	Not Applicable

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CIN : L36911TN1985PLC012417

Lalithaa Jewellery Mart Limited

Annexure – III

Disclosure under Regulation 30 of SEBI (LODR) Regulations, 2015 read with the Master Circular

<table>
<tr><th>sl No</th><th>Particulars</th><th>details</th></tr>
<tr><td>1</td><td>Name of the entity(ies) forming part of the Scheme, details in brief such as size, turnover etc.</td><td>
Centigrade Apparels Private Limited - (Transferor Company-1)

Centigrade Apparels Private Limited is a wholly-owned subsidiary of the Company. The figures below are audited numbers as of March 31, 2026:
(Rs.in Thousands)
<table>
<tr><td>Particulars</td><td>Turnover</td><td>Networth</td></tr>
<tr><td>Standalone</td><td>-</td><td>12613.04</td></tr>
</table>
Asita Jewellery Manufacturing Private Limited (Transferor Company-2)
(Rs.in Thousands)
<table>
<tr><td>Particulars</td><td>Turnover</td><td>Networth</td></tr>
<tr><td>Standalone</td><td>3,92,340.76</td><td>1,56,920.95</td></tr>
</table>
Company (Transferee Company):
(Rs.in Million)
<table>
<tr><td>Particulars</td><td>Turnover</td><td>Networth</td></tr>
<tr><td>Standalone</td><td>2,50,390.36</td><td>30162.64</td></tr>
<tr><td>Consolidated</td><td>2,50,239.27</td><td>29,297.25</td></tr>
</table>
</td></tr>
<tr><td>2</td><td>Whether the transaction would fall within related party transactions? If yes, whether the same is done at arm's length</td><td>Centigrade Apparels Private Limited (Transferor Company-1) and Asita Jewellery Manufacturing Private Limited (Transferor Company-2), are wholly-owned subsidiary of the Company. The proposed merger does not fall within the purview of related party transaction under Section 188 of the Companies Act, 2013, pursuant to the clarifications provided in General Circular No. 30/2014 dated July 17, 2014, issued by the Ministry of Corporate Affairs. Further, under Regulation 23(5)(b) of the SEBI LODR Regulations, transaction between a holding company and its wholly-owned subsidiary are exempted from the rigours of Regulation 23(2),(3) and (4) of the SEBI LODR Regulations.</td></tr>
</table>

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Lalithaa Jewellery Mart Limited

3	Area of business of the entity(ies)	**(Transferor Company-1)** Centigrade Apparels Private Limited is engaged in Manufacture & export of woven & knitted garments and presently has limited scale of operations. **(Transferor Company-2)** Asita Jewellery Manufacturing Private Limited is engaged in manufacture, export, import, trade in wholesale and retail gold, bullion, jewellery, precious and semi-precious stones and act as commission agent and business as Goldsmith and Silversmith. **Transferee Company** Lalithaa Jewellery Mart Limited is engaged in manufacture, export, import, trade in wholesale and retail gold, bullion, jewellery, precious and semi-precious stones metals.
4	Rationale for Scheme	The Scheme is proposed to achieve: (i) The amalgamation will enable consolidation of the business of the three entities into one entity which will facilitate focused growth, operational efficiency, integration synergies and better supervision of the business of the group. (ii) The amalgamation will enable pooling of resources of the Transferor Companies with the resources of the Transferee Company to their advantage, resulting in more productive utilization of said resources, and cost and

		operational efficiency which would be beneficial to all stakeholders. (iii) The amalgamation would facilitate scaling of operations, reduce administrative costs and garner greater visibility in the market. (iv) The amalgamation would reduce shareholding layers and enable the Transferee Company to have direct control of the assets/business of the Transferor Companies. (v) The amalgamation will also enable smoother implementation of policy changes at a higher level from a management perspective and shall also help enhance the efficiency and control of the entities. There is no likelihood that interests of any shareholder or creditor of either the Transferor Companies or the Transferee Company would be prejudiced as a result of the Scheme. The Amalgamation will not impose any additional burden on the members of the Transferor Companies or the Transferee Company. (vi) The scheme is commercially and economically viable, feasible, fair, and reasonable and is in the interests of the

		Transferor Companies, the Transferee Company, and their respective stakeholders.
5	In case of cash consideration – amount or otherwise share exchange ratio	The Scheme does not involve payment of any cash consideration. As the entire issued, subscribed and paid-up equity share capital of Centigrade Apparels Private Limited (Transferor Company-1) and Asita Jewellery Manufacturing Private Limited (Transferor Company-2), is held by the Company and its nominees, upon the Scheme becoming effective, notwithstanding anything contrary in the Scheme, the equity share capital of Centigrade Apparels Private Limited (Transferor Company-1) and Asita Jewellery Manufacturing Private Limited (Transferor Company-2), will stand automatically cancelled and hence there will be no issue and allotment of shares
6	Brief details of change in shareholding pattern (if any)	There will be **no change** in the shareholding pattern of the Company pursuant to the Scheme as there is no fresh equity shares that will be issued by the Company for the reasons stated in point number 5 above.

PERFORMANCE HIGHLIGHTS FOR QUARTER MONTHS ENDED 30TH SEPTEMBER 2026.

PERFORMANCE HIGHLIGHTS:

1. ACHIEVED (YOY) (3 Months)

Particulars		Q2 2026	Q2 2025	Increase / (Decrease)
Total Sales	₹ in Millions	70,234.76	65,340.70	6.96%
Reported Gross Profit	₹ in Millions	6,527.65	6,137.24	6.36%
Gross Profit Margin as % of total sales	**In %**	9.29%	9.39%	-0.10 bps
Reported EBITDA	₹ in Millions	4,452.77	4,058.24	9.72%
EBITDA as % of total sales	**In %**	6.33%	6.25%	
Profit Before tax	₹ in Millions	3,442.26	3,247.25	6%
Profit After Tax	**₹ in Millions**	**2,530.47**	**2,420.66**	**4.53%**

2. ACHIEVED (QOQ) (3 Months)

Particulars		Q2 2026	Q1 2026	Increase / (Decrease)
Total Sales	₹ in Millions	70,234.76	60,347.67	16.38%
Reported Gross Profit	₹ in Millions	6,527.65	5,574.50	17.09%
Gross Profit Margin as % of total sales	**In %**	9.29%	9.23%	6 bps
Reported EBITDA	₹ in Millions	4,452.77	3,763.76	18.30%
EBITDA as % of total sales	**In %**	6.33%	6.25%	
Profit Before tax	₹ in Millions	3,442.26	2,835.84	21.38%
Profit After Tax	**₹ in Millions**	**2,530.47**	**2,082.18**	**21.52%**

LALITHAA JEWELLERY MART LIMITED
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About the company

Lalithaa Jewellery Mart Limited (LJML) is a ₹25,000 Crores turnover company engaged in the manufacturing and retailing of Gold Ornaments, Silver Articles, and Diamond Products. The Company operates through a robust network of 66 retail outlets spread across Southern India.

LJML has established itself as a powerful and trusted brand in its areas of operation, supported by a large and loyal customer base across States of Tamil Nadu, Andhra Pradesh, Telangana, Karnataka and Pondicherry. The brand enjoys strong recall and has become a household name across multiple districts of Tamil Nadu.

For more Information, please contact:

CS. Jitendra Kumar Pal
Company Secretary
Email: cs@lalithaajewellery.com

For Media:

Statement in this document relating to future status, events or circumstances, including without limitation statements about plans and objectives, potential product characteristics and uses, product sales potential are forward-looking statements based on commercial estimates and the anticipated effects of future events on current and developing circumstances. Such statements are subject to numerous risks and uncertainties and are not necessarily predictive of future results. Actual results may materially differ from those anticipated in such forward-looking statements. Lalithaa Jewellery from time to time, make additional written and oral forward-looking statements, including statements contained in the company's filings with the regulatory bodies and its report to shareholders. The Company assumes no obligation to update forward-looking statements to reflect actual results, changed assumptions or other factors that may or may not be relevant.

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