

**RBZ<sup>®</sup>**  
**JEWELLERS LTD.**

14<sup>th</sup> May 2026

To,  
Department of Corporate Services  
**BSE Limited,**  
P J Towers, Dalal Street,  
Mumbai - 400 001

To,  
Listing Department  
**National Stock Exchange of India Limited,**  
Exchange Plaza, 5th Floor Plot No. C/1,  
G. Block Bandra-Kurla Complex,  
Bandra (E), Mumbai - 400 051

**Security Code: 544060**

**Security ID: RBZJEWEL**

**Symbol: RBZJEWEL**

**Sub: Audited Standalone Financial Results of the Company for the quarter and year ended as on March 31<sup>st</sup>, 2026, and Outcome of the Board Meeting held on 14<sup>th</sup> May 2026.**

**Ref: Regulation 30 and 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015.**

We hereby inform you that the board of directors of the company at their meeting held on today i.e. Thursday, 14<sup>th</sup> May 2026, inter-alia, approved the following matters along with other routine business activities:

1. Approval of **Audited Standalone Financial Results** for the quarter and year ended as on 31<sup>st</sup> March 2026, A copy of said Financial Results along with the Auditors' Reports with unmodified opinions on the aforesaid Audited Financial Results of the Statutory Auditors thereon is enclosed herewith as **Annexure I**.
2. On the recommendations of the Audit Committee, approved the reappointment of **M/S G. K Choksi & Co. as an Internal Auditors** of the company for the Financial Year 2026- 27.

The details as required under the Regulation 30 of the SEBI Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023, is enclosed as **Annexure II**.

3. Other incidental and ancillary matters.

The Board Meeting commenced at 14:00 and concluded at 16:00.

This information is also being uploaded on the website of the company i.e, <https://rbzjewellers.com/financial-results/>.

You are requested to take note of the above in your records and bring this to the notice of all concerned.

Thank you,

**For, RBZ Jewellers Limited**



**Heli Garala**

**Company Secretary & Compliance Officer**

**Mem. No: A49256**

**SORAB S. ENGINEER & CO. (Regd.)**  
**CHARTERED ACCOUNTANTS**

TELEPHONE : +91 79 48006782  
EMAIL : sbchokshi@sseco.in  
sseahm@hotmail.com  
WEB : www.sseco.in



804-805, SAKAR-IX,  
BESIDE CITY GOLD,  
ASHRAM ROAD,  
AHMEDABAD-380 009

**INDEPENDENT AUDITOR'S REPORT ON AUDIT OF THE ANNUAL FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026**

**TO THE BOARD OF DIRECTORS OF RBZ JEWELLERS LIMITED**

**Opinion**

1. We have audited the Financial Results of RBZ Jewellers Limited ("the Company") for the quarter and year ended March 31, 2026 together with explanatory notes thereon ("the Statement") attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

**Opinion on Annual Financial Results**

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Results for the year ended March 31, 2026:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information for the year ended March 31, 2026 and the statement of assets and liabilities and the statement of cash flows as at and for the year ended on that date.

**Basis for Opinion on Annual Financial Results**

2. 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 Standards are further described in the *Auditor's Responsibilities for the Audit of the 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 together with the ethical requirements that are relevant to our audit of the Financial Results under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our 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 Financial Results**

3. The Statement has been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation of Financial Results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Company and the statement of assets and liabilities and the statement of cash flows in accordance with the recognition and measurement principles laid down in Indian Accounting Standard prescribed under Section 133 of the Act read with relevant rules issued thereunder 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 design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.
4. In preparing the financial results, 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.



## **SORAB S. ENGINEER & CO. (Regd.)**

5. The Board of Directors are also responsible for overseeing the Company's financial reporting process of the Company.

### **Auditor's Responsibilities for the Financial Results**

6. Our objectives are to obtain reasonable assurance about whether the 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 SA's 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 financial results.
7. As part of an audit in accordance with SA's, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
  - Identify and assess the risks of material misstatement of the 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 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 made by the Board of Directors.
  - Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
  - Conclude on the appropriateness of the 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 Company's ability to continue as a going concern. 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 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 Financial Results, including the disclosures, and whether the Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
  - Obtain sufficient appropriate audit evidence regarding the Annual Financial Results of the Company to express an opinion on the Annual Financial Results.
8. Materiality is the magnitude of misstatements in the Annual Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Financial Results.
9. 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.
10. 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



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matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

### Other Matter

11. The Financial Results include the results for the quarter ended March 31, 2026, being the balancing figures between the audited figures in respect of full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.
12. The financial results dealt with by this report has been prepared for the express purpose of filing with stock exchanges on which the Company's shares are listed. These results are based on and should be read with the audited financial statement of the Company for the year ended March 31, 2026, on which we issued an unmodified audit opinion vide our report dated May 14, 2026.

For **Sorab S. Engineer & Co.**  
Chartered Accountants  
Firm Registration No. 110417W

*Chokshi Shreyas B.*

**CA. Chokshi Shreyas B.**  
Partner  
Membership No. 100892  
UDIN: 26100892IXx7HS8785



May 14, 2026  
Ahmedabad

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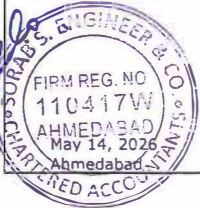
## JEWELLERS LTD.


### Statement of Audited Financial Results for the Quarter and Year Ended March 31, 2026

₹ in Lakhs except per share data

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Refer Note 6	Unaudited	Refer Note 6	Audited	Audited
<b>1</b>	<b>Income</b>					
	(a) Revenue from operations	18,948.36	22,633.02	13,729.20	63,648.02	53,011.52
	(b) Other Income	26.13	4.05	8.28	46.91	63.71
	<b>Total Income</b>	<b>18,974.49</b>	<b>22,637.07</b>	<b>13,737.48</b>	<b>63,694.93</b>	<b>53,075.23</b>
<b>2</b>	<b>Expenses</b>					
	(a) Cost of materials consumed	7,806.73	10,864.95	3,341.74	26,037.50	22,626.47
	(b) Purchase of Stock-in-trade	6,857.92	6,527.16	5,060.22	26,894.89	21,237.01
	(c) Changes in inventories of finished goods and work-in-progress and Stock-in-trade	738.19	841.03	2,607.13	(4,212.53)	(2,003.07)
	(d) Employee benefits expense	399.04	420.95	459.69	1,640.21	1,417.26
	(e) Finance costs	396.03	497.53	244.63	1,407.09	954.15
	(f) Depreciation and amortisation expense	138.99	122.26	82.03	432.00	284.33
	(g) Other expenses	1,031.68	1,026.84	801.24	4,101.89	3,308.15
	<b>Total Expenses</b>	<b>17,368.58</b>	<b>20,300.72</b>	<b>12,596.68</b>	<b>56,301.05</b>	<b>47,824.30</b>
<b>3</b>	<b>Profit before exceptional items and tax (1-2)</b>	<b>1,605.91</b>	<b>2,336.35</b>	<b>1,140.80</b>	<b>7,393.88</b>	<b>5,250.93</b>
<b>4</b>	<b>Exceptional Items</b>	-	-	-	-	-
<b>5</b>	<b>Profit Before Tax (3-4)</b>	<b>1,605.91</b>	<b>2,336.35</b>	<b>1,140.80</b>	<b>7,393.88</b>	<b>5,250.93</b>
<b>6</b>	<b>Tax Expense</b>					
	Current Tax	426.16	615.81	312.00	1,926.21	1,347.00
	Short/(Excess) provision of tax of earlier years	-	(3.64)	-	(3.64)	47.94
	Deferred Tax Charge/(Credit)	11.79	(18.83)	(28.11)	(8.30)	(23.86)
	<b>Total Tax Expense</b>	<b>437.95</b>	<b>593.34</b>	<b>283.89</b>	<b>1,914.27</b>	<b>1,371.08</b>
<b>7</b>	<b>Profit for the period/year (5-6)</b>	<b>1,167.96</b>	<b>1,743.01</b>	<b>856.91</b>	<b>5,479.61</b>	<b>3,879.85</b>
<b>8</b>	<b>Other Comprehensive Income/(Loss) (Net of Tax)</b>					
	Items that will not be classified to profit and loss					
	Re-measurement gain/(loss) of defined benefit plan (Net of Tax)	(6.00)	1.51	7.34	(1.48)	6.01
<b>9</b>	<b>Total Comprehensive Income for the period/year (7+8)</b>	<b>1,161.96</b>	<b>1,744.52</b>	<b>864.25</b>	<b>5,478.13</b>	<b>3,885.86</b>
<b>10</b>	Paid-up Equity Share Capital (Face Value ₹ 10/- per share)	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
<b>11</b>	Other Equity				25,982.31	20,504.18
<b>12</b>	<b>Earnings Per Share in ₹ (Not Annualised for the interim periods)</b>					
	- Basic and Diluted	2.92	4.36	2.14	13.70	9.70

(See accompanying notes to the Audited Financial Results)



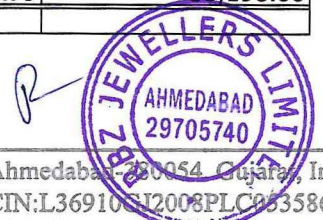
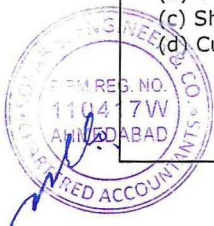
For RBZ Jewellers Limited  
  
 For RBZ Jewellers Limited  
 Chairman & Managing Director  
 DIN: 02022264

**Director**

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## JEWELLERS LTD.

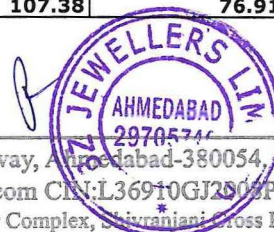
Annexure I - Audited Statement of Assets and Liabilities		
Particulars	₹ in Lakhs	
	As at March 31, 2026	As at March 31, 2025
	Audited	Audited
<b>ASSETS</b>		
<b>I. Non-current assets</b>		
(a) Property, plant and equipment	3,370.73	2,692.48
(b) Capital work in progress	2,469.07	254.78
(c) Intangible assets	120.68	217.09
(d) Intangible assets under development	29.25	0.09
(e) Right of Use Assets	2,726.87	365.99
(f) Financial assets		
(i) Loans	2.24	3.04
(ii) Other financial assets	60.38	21.87
(g) Other non-current assets	137.10	1.63
<b>Total non-current assets</b>	<b>8,916.32</b>	<b>3,556.97</b>
<b>II. Current assets</b>		
(a) Inventories	33,567.46	29,229.52
(b) Financial assets		
(i) Trade receivables	5,582.65	1,732.80
(ii) Cash and cash equivalents	107.38	76.91
(iii) Bank balance other than (ii) above	201.49	192.19
(iv) Loans	12.73	11.54
(v) Other financial assets	48.79	250.61
(c) Other current assets	158.97	147.46
<b>Total current assets</b>	<b>39,679.47</b>	<b>31,641.03</b>
<b>Total Assets</b>	<b>48,595.79</b>	<b>35,198.00</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity share capital	4,000.00	4,000.00
Other equity	25,982.31	20,504.18
<b>Total equity</b>	<b>29,982.31</b>	<b>24,504.18</b>
<b>LIABILITIES</b>		
<b>I. Non-current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	2,253.56	74.17
(ii) Lease liabilities	2,849.00	356.21
(b) Long-term provisions	99.45	83.34
(c) Deferred tax liabilities (Net)	139.66	148.46
<b>Total non-current liabilities</b>	<b>5,341.67</b>	<b>662.18</b>
<b>II. Current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	11,842.67	8,653.81
(ii) Lease liabilities	32.48	38.64
(iii) Trade payables		
-Total outstanding dues of micro enterprises and small enterprises	54.69	127.66
-Total outstanding dues of creditors other than micro enterprises and small enterprises	576.50	652.22
(iv) Other financial liabilities	130.56	102.72
(b) Other current liabilities	601.78	414.70
(c) Short-term provisions	5.16	1.81
(d) Current tax liabilities (Net)	27.97	40.08
<b>Total current liabilities</b>	<b>13,271.81</b>	<b>10,031.64</b>
<b>Total equity and liabilities</b>	<b>48,595.79</b>	<b>35,198.00</b>



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## JEWELLERS LTD.

Annexure II: Audited Statement of Cash Flows for the Year Ended March 31, 2026		
Particulars	₹ in Lakhs	
	Year ended	Year ended
	March 31, 2026	March 31, 2025
	Audited	Audited
<b>A Cash Flow from Operating Activities</b>		
Profit Before Tax	7,393.88	5,250.93
<b>Adjustments to reconcile profit before tax to net cash flows:</b>		
Depreciation /Amortization	432.00	284.33
Interest Income	(16.70)	(54.17)
Finance Costs	1,407.09	954.15
Foreign Exchange Gain (Net)	(0.04)	-
Gain on Termination of Lease	(16.33)	-
Allowance/(Reversal) for Expected Credit Loss	11.69	13.53
Intangible Assets under Development written off	0.09	-
(Profit)/Loss on sale of property, plant and equipment	8.85	-
Sundry Balances written back	(13.14)	-
Bad Debt written off	57.36	4.54
Allowance/(Reversal) for doubtful Advances	-	50.00
	<b>1,870.87</b>	<b>1,252.38</b>
<b>Operating Profit before Working Capital Changes</b>	<b>9,264.75</b>	<b>6,503.31</b>
<b>Adjustments for changes in working capital :</b>		
(Increase)/Decrease in inventories	(4,337.94)	(6,809.74)
(Increase)/Decrease in trade receivables	(3,918.90)	(486.36)
(Increase)/Decrease in other financial assets	118.05	(160.40)
(Increase)/Decrease in other assets	(11.38)	26.63
Increase/(Decrease) in trade payables	(148.69)	538.10
Increase/(Decrease) in financial liabilities	27.84	30.63
Increase/(Decrease) in other liabilities	200.22	148.57
Increase/(Decrease) in other bank balances	(9.30)	(16.23)
Increase/(Decrease) in provisions	17.48	46.35
<b>Net Changes in Working Capital</b>	<b>(8,062.62)</b>	<b>(6,682.45)</b>
<b>Cash Generated from Operations</b>	<b>1,202.13</b>	<b>(179.14)</b>
Direct Taxes paid (Net)	(1,934.68)	(1,314.54)
<b>Net Cash Flow from Operating Activities</b>	<b>(732.55)</b>	<b>(1,493.68)</b>
<b>B Cash Flow from Investing Activities</b>		
Purchase of Property, Plant & Equipment (including Capital advances and Capital work in progress)	(3,266.12)	(457.96)
Proceeds from disposal of Property, Plant & Equipment	0.74	-
Purchase of Intangible Assets	(36.48)	(80.51)
Changes in other bank balances not considered as cash and cash equivalents	(2.27)	(0.29)
Changes in Loans	(0.39)	(8.56)
Interest Received	15.80	61.16
<b>Net Cash Flow used in Investing Activities</b>	<b>(3,288.72)</b>	<b>(486.16)</b>
<b>C Cash Flow from Financing Activities</b>		
Share Issue Expenses	-	(18.47)
Proceeds from Long Term Borrowings	2,388.00	-
Repayment of Long Term Borrowings	(152.97)	(1,924.79)
Proceeds/(Repayment) from Short Term Borrowings (Net)	3,118.14	3,689.46
Principal repayment of lease liabilities	(77.96)	(47.17)
Interest Paid	(1,223.47)	(913.07)
<b>Net Cash Flow used in Financing Activities</b>	<b>4,051.74</b>	<b>785.96</b>
<b>Net Increase in cash and cash equivalents</b>	<b>30.47</b>	<b>(1,193.88)</b>
<b>Cash and Cash equivalent at the beginning of the year</b>	<b>76.91</b>	<b>1,270.79</b>
<b>Cash and Cash equivalent at the end of the year</b>	<b>107.38</b>	<b>76.91</b>
<b>Reconciliation of cash and cash equivalents</b>		
Particulars	As at	As at
	March 31, 2026	March 31, 2025
<b>Cash and cash equivalents :</b>		
Cash on Hand	41.52	59.08
Balances with Banks	65.86	17.83
<b>Cash and cash equivalents</b>	<b>107.38</b>	<b>76.91</b>



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## JEWELLERS LTD.

### Notes to the Financial Results:

- 1 The above financial results have been prepared in accordance with Indian Accounting Standards as prescribed under section 133 of the Companies Act 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.
- 2 The above audited financial results have been reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on May 14, 2026 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015. The Statutory Auditors have expressed an unqualified opinion.
- 3 The Company is engaged in the business of 'Jewellery' which in the terms of Ind AS 108 on 'Operating Segments', constitutes a single reporting segment.
- 4 Effective November 21, 2025, the Government of India consolidated 29 existing labour regulations into four Labour codes, namely, 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, collectively referred to as the "New Labour Codes". However there is no significant impact in provision for employee benefits on account of recognition of past service costs. Upon notification of the related Rules to the New Labour Codes by the Government and any further clarification from the Government on other aspects of the New Labour Codes, the Company will evaluate and account for additional impact if any, determined in subsequent periods.
- 5 As of March 31, 2026 the Company does not have any subsidiary/associate/joint venture company. Consequently, the preparation of the consolidated financial results will not be applicable to the Company.
- 6 The figures for the quarter ended March 31, 2026 and March 31, 2025 are the balancing figures between the audited figures in respect of full financial year and the published unaudited year to date figures up to the third quarter of the respective financial years which were subjected to limited review by the statutory auditors.
- 7 Previous period figures have been regrouped/ re-classified, wherever necessary, to confirm to current period's classification.
- 8 Refer Annexure - I for Audited Statement of Assets and Liabilities as at March 31, 2026.
- 9 Refer Annexure - II for Audited Statement of Cash Flows for the Year Ended March 31, 2026.

As per our report of even date  
For **Sorab S. Engineer & Co.**  
Chartered Accountants  
Firm Registration No. 110417W

**CA. Chokshi Shreyas B.**  
Partner  
Membership No. 100892

May 14, 2026  
Ahmedabad



For **RBZ Jewellers Limited**

**Mr. Rajendrakumar K Zaveri**

Chairman & Managing Director  
DIN:02022264

**Director**

May 14, 2026  
Ahmedabad

## Annexure II.

Details as required under Regulation 30 read with Schedule III of the Listing Regulations and SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13th July 2023

SR. NO.	PARTICULARS	DETAILS
1.	Name and Designation	M/S. G. K Choksi as an Internal Auditor of the company.
2	Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment of M/S. G. K Choksi as an Internal Auditor of the company.
3.	Date of appointment/cessation (as applicable) & term of appointment	On the recommendation of the Audit Committee the board approved the appointment of M/S. G. K Choksi as an Internal Auditor of the company on 14.05.2026 for the financial year 2026-2027.
4.	Brief Profile (in case of appointment)	<p>G.K.CHOKSI &amp; CO. is a partnership firm established in the year 1972 having 8 (Eight ) partners. The firm has three branches, namely Petlad, Mumbai &amp; Delhi. The firm has areas of service in Audit &amp; Assurance, Tax &amp; Litigation support in direct and Indirect Taxes, corporate and other laws etc. The firm has extensive experience in Internal Audit and Internal Financial Controls reviews.</p> <p>The FRN number of Firm is 101895W.</p> <p>The Firm deploys a team which possesses domain expertise, deep understanding of regulatory and accounting compliance requirements, robust audit process and methodology and deploys audit analytics for carrying engagements. Firm holds a valid Peer Review certificate Firm has peer review certificate issued by ICAI having number 023148 valid till 31/01/2029.</p>
5.	Disclosure of Relationships (in case of appointment)	Not Applicable