



Date: 29th May, 2026

To,
The General Manager,
BSE Limited,
1st Floor, P. J. Towers,
Dalal Street, Fort,
Mumbai – 400001.

Sub: Regulation 33 under Integrated Filing (Financials) as on 31st March, 2026.

Scrip Code: 523425

Script Symbol: SUNRAJDI

Dear Sir/Ma'am,

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 & pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31st December, 2024, read with BSE Circular No. 20250102-4, we are submitting herewith the Audited Financial Statements (Standalone and Consolidated) along with the Audit Report under Integrated Filing (Financial) for the Quarter and Financial Year ended as on 31st March, 2026.

This is for your information and records.

Thanking You.

Yours faithfully,

For Sunraj Diamond Exports Limited

Anshul Garg

Company Secretary/Compliance Officer

SUNRAJ DIAMOND EXPORTS LTD.

CIN No.: L36912MH1990PLC057803

Regd. Office: Everest Building, Office Number D9, 5th Floor, 156 Tardeo Main Road, Mumbai- 400034.

Tel: 091 9819590009, Email: info@sunrajdiamonds.com Website: www.sunrajdiamonds.com

Govind Prasad: B. Com, FCA
E-mail: govind@cagovind.com
Mob No.: 9869447724 / 9320017276

Ramesh Barvadiya: B.Com, ACA
E-mail: Govind_aggarwal@hotmail.com

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Ratanlal Ranasaria: B. Com, FCA
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Gaur Arun Kumar: B.com, FCA
E-mail: audit@cagovind.com

Independent Auditor's Report

To the board of directors of Sunraj Diamond Exports Limited

Report on the audit of the Standalone Financial Results

Qualified Opinion

We have audited the accompanying standalone quarterly financial results of **Sunraj Diamond Exports Limited** (the company) for the quarter ended 31st March 2026 and the year-to-date results for the period from 01st April 2025 to 31st 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 these standalone financial results:

- 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, except for the effects of matters described in the basis for *qualified opinion section of our report*, for laid down in the applicable accounting standards and other accounting principles generally accepted in India of the **Net Profit** and other comprehensive income and other financial information for the quarter ended 31st March 2026 as well as the year-to-date results for the period from 1st April 2025 to 31st March 2026.

Basis for Qualified Opinion

As per the note no. 31: Employee Benefits, the company has not made the provision of employee cost with reference to the retirement benefits of the employees.

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 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 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 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 quarterly financial results as well as the year-to-date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the **Net Profit** and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 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 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 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 are also 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- 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 standalone 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 Statement to express an opinion on the Statement.

Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statements 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 Standalone Financial Statements.

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 Matter

The statement includes results for the quarter ended 31st March 2026, being balancing figures between audited figures in respect of full financial year ended 31st March 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by the preceding auditor, as required under the Listing Regulations.

For Govind Prasad and Co.
Chartered Accountants
FRN: 114360W

CA Govind Prasad
Partner

M. No.: 047948

UDIN: 26047948NWWHHW9431



Place: Mumbai
Date: 29th May 2026

O/C

SUNRAJ DIAMOND EXPORTS LIMITED (CIN L36912MH1990PLC057803)
 Regd. Office: D-9, 5th Floor, Everest Building, Plot No. 156, Tardeo Main Road, Tardeo, Mumbai - 400034.

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 31st March, 2026.

(Rupees in Lakhs)

Sr. no	Particulars	Audited Quarter Ended	Unaudited Quarter Ended	Audited Quarter Ended	Audited Year Ended	
		March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
1	Income					
	(a) Revenue from Operations	2.44	140.56	92.43	233.70	184.74
	(b) Other Income	(1.94)	(0.40)	(20.90)	23.55	17.20
	Total Income	0.50	140.16	71.53	257.26	201.94
2	Expenses					
	(a) Cost of Materials Consumed	-	-	-	-	-
	(b) Purchase of stock-in-trade	4.63	40.60	4.29	157.61	88.82
	(c) Change in Inventories of finished goods, work in progress and stock-in-trade	(2.51)	88.63	72.75	61.52	59.04
	(d) Manufacturing Expenses	-	-	-	2.76	0.22
	(e) Employee benefits expense	5.72	4.20	5.67	18.01	19.00
	(f) Other expenses	5.37	5.25	8.24	25.04	20.53
	(g) Finance costs	0.08	0.07	1.00	1.17	1.16
	(h) Depreciation and amortisation expenses	0.38	0.44	0.54	1.70	2.46
	Total expenses	13.68	139.19	92.49	267.81	191.22
3	Profit/(Loss) before exceptional Items and tax (1-2)	(13.18)	0.97	(20.96)	(10.55)	10.72
4	Add/(Less) : Exceptional Items (net)	-	-	-	-	-
5	Profit / (Loss) before tax [3 + 4]	(13.18)	0.97	(20.96)	(10.55)	10.72
6	Tax expenses					
	(a) Current Tax	-	-	-	-	-
	(b) Deferred Tax	(0.04)	0.09	0.14	0.22	0.28
	(c) Tax in respect of earlier years	(15.88)	-	1.73	(15.88)	1.73
	Total Tax Expense (a+b+c)	(15.92)	0.09	1.87	(15.66)	2.02
7	Net Profit (+) /Loss(-) for the period	2.74	0.88	(22.84)	5.11	8.70
8	Other Comprehensive Income	-	-	-	-	-
9	Total comprehensive income for the period (5+6)(Comprising Profit/(Loss) and other Comprehensive income for the period)	2.74	0.88	(22.84)	5.11	8.70
10	Paid Up Equity Share capital (Face Value Rs. 10/- Per Share)	53.30	53.30	53.30	53.30	53.30
11	i) Earnings Per Share (of Rs.10/- each) (Not annualised) :					
	(a) Basic	0.05	0.02	(0.43)	0.10	0.16
	(b) Diluted	0.05	0.02	(0.43)	0.10	0.16

NOTES:

1 The above unaudited financial results as reviewed by the Audit Committee have been approved by the Board of Directors at their meeting held on 29th May, 2026

2 The company is engaged in business segment i.e. Trading & Manufacturing in Gems and Precious Metals Segment Reporting as defined in Ind-AS 108 is not applicable.

3 Comparative figures have been rearranged/regrouped wherever necessary

For Govind Prasad and Co.
Chartered Accountants
(Firm Reg. No.: 114360W)



Govind Prasad
(Partner)
Membership No-047948
Date : 29.05.2026
Place: Mumbai

For and on behalf of the Board of Directors of
Sunraj Diamond Exports Limited

Sunjay Gandhi
(Wholetime Director)
DIN-00695322
Date : 29.05.2026
Place: Mumbai

UDIN : 26047948NWVHHW9431

SUNRAJ DIAMOND EXPORTS LIMITED
CIN - L36912MH1990PLC057803
BALANCE SHEET AS AT 31ST MARCH 2026

(Rupees in Lakhs)

PARTICULARS	NOTES	(Rupees in Lakhs)	
		As at 31st March 2026	As at 31st March 2025
ASSETS			
Non-current Assets			
Property, Plant and Equipment	2	5.54	7.24
Intangible Assets	3	0.16	0.16
Financial Assets			
Investments	4	-	-
Other Non-current Assets	5	3.43	3.43
Deferred Tax Assets (Net)	6	2.43	2.65
		11.56	13.48
Current Assets			
Inventories			
Financial Assets		1,646.32	1,707.83
Trade Receivables	7		
Less than 6 months		27.14	68.95
6 months to 1 year		-	-
1 to 2 years		-	-
2 to 3 years		-	-
More than 3 years		-	-
Cash and Cash Equivalents	8	858.13	876.00
Loans	9	2.39	1.56
Other Current Assets	10	2.46	2.27
		4.49	11.17
		2,540.93	2,667.78
TOTAL ASSETS		2,552.49	2,681.26
EQUITY & LIABILITIES			
EQUITY			
Equity Share Capital	11A	533.04	533.04
Other Equity	11B	(358.99)	(364.10)
		174.05	168.94
LIABILITIES			
CURRENT LIABILITIES			
Financial Liabilities			
Borrowings			
Trade Payables	12	1,468.31	1,675.45
Due to Micro and Small Enterprises	13		
Due to Others			
For less than 1 year		6.77	4.46
Between 1 to 2 years		1.24	425.63
Between 2 to 3 years		470.63	384.52
Beyond 3 years		428.75	3.49
Other Financial Liabilities	14	2.27	2.73
Other Current Liabilities	15	0.46	0.17
Short Term Provisions	16	-	15.87
		2,378.44	2,512.32
TOTAL EQUITY AND LIABILITIES		2,552.49	2,681.26

For Govind Prasad and Co.
Chartered Accountants
(Firm Reg. No. : 114300W)

Govind Prasad
(Partner)
Membership No-047948
Date : 29.05.2026
Place: Mumbai



UDINH: 260479484WVHHW9431

For and on behalf of the Board of Directors of
Sunraj Diamond Exports Limited

Sunny Gandhi
(Whole-time Director)
DIN-00695322
Date : 29.05.2026
Place: Mumbai

SUNRAJ DIAMOND EXPORTS LIMITED
CIN - L36912MH1990PLC057803
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026

PARTICULARS	(Rs. In Lakhs)	(Rs. In Lakhs)
	As at 31st March 2026	As at 31st March 2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit Before tax	(10.55)	10.72
Adjustment for:		
Depreciation and Amortisation & Exceptional items	1.70	2.46
Profit/Loss on sale of asset	-	(1.01)
Exchange rate difference	(0.39)	(3.45)
Finance Costs	1.17	1.16
Operating Profit before Working Capital Changes	(8.07)	9.87
Adjustment for:		
(Increase) / Decrease in Trade Receivables	60.07	(86.28)
(Increase) / Decrease in Financial Assets	(0.19)	0.65
(Increase) / Decrease in Inventories	61.52	59.04
(Increase) / Decrease in Other assets	22.60	6.17
Increase / (Decrease) in Trade and other payables	73.26	(23.50)
Cash generated from Operations activities	209.18	(34.05)
Direct Taxes Paid (Net of Refund)	(0.04)	(2.95)
Net Cash from Operating Activities (A)	209.14	(36.99)
B CASH FLOW FROM INVESTING ACTIVITIES		
Sale of Property, Plant and equipment	-	2.23
Net Cash used in Investing Activities (B)	-	2.23
C CASH FLOW FROM FINANCING ACTIVITIES		
Borrowings (net of borrowings repaid)	(207.14)	35.50
Finance Cost	(1.17)	(1.16)
Net Cash used in Financing Activities (C)	(208.31)	34.34
NET INCREASE/(DECREASE) IN CASH & EQUIVALENTS	0.84	(0.43)
Cash & Cash Equivalents at the beginning of the year	1.56	1.98
Cash & Cash Equivalents at the end of the year	2.39	1.56

(a) The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard (Ind-As-7)- Statement of Cash Flow

PARTICULAR	As at 31st March,2026	As at 31st March,2025
	Cash and Cash Equivalents comprises of	
Balance with Banks:		
-Current Accounts	2.07	0.84
Cash on hand	0.32	0.72
Cash and Cash Equivalent in Cash Flow Statement	2.39	1.56




For and on behalf of the Board of Directors of
Sunraj Diamond Exports Limited




Sunny Gandhi
(Whole-time Director)
DIN-00695322

SUNRAJ DIAMOND EXPORTS LIMITED
PROFIT & LOSS STATEMENT FOR THE QUARTER ENDED 31st March, 2026

Particulars	From 01.04.25 to 30.06.2025	From 01.07.25 to 30.09.2025	From 01.10.25 to 31.12.2025	From 01.01.26 to 31.03.2026	Total
Income :					
Sales	2,292,307	6,778,230	14,056,089	243,850	23,370,476
Discount Received					-
Other Income	49,838	2,539,494	(39,808)	(194,144)	2,355,379
	2,342,145	9,317,724	14,016,281	49,706	25,725,856
Expenditure :					
Cost of Material Consumed					-
Purchase of Stock-in-trade	4,408,970	6,828,151	4,060,493	463,144	15,760,758
Cost of Goods Sold	(2,242,127)	(217,776)	8,862,705	(251,206)	6,151,596
Direct Expense	275,871	-	-	-	275,871
Staff Cost	384,295	424,740	419,770	572,380	1,801,185
Selling, Administration & Other exp	864,436	577,285	525,214	537,343	2,504,278.32
Interest & Finance expenses	89,544	11,971	7,125	8,444	117,084
Depreciation	44,155	44,155	44,155	37,596	170,061
Total Expenditure	3,825,144	7,668,526	13,919,462	1,367,702	26,780,834
Exceptional Item	-	-	-	-	-
Profit Before Tax	(1,482,998)	1,649,198	96,819	(1,317,996)	(1,054,978)
Provision for I-Tax	-	-	-	-	-
Provision for I-Tax of Previous Years	-	-	-	(1,587,946)	(1,587,946)
Excess/(Short) Provision for Tax					-
Provision for Deferred Tax	12,419	3,940	9,313	(3,912)	21,760
Profit After Tax	(1,495,417)	1,645,258	87,506	273,861	511,208



For and on behalf of the Board of Directors of
Sunraj Diamond Exports Limited


Binny Gandhi
(Wholtime Director)
DIN-00695322

ADDITIONAL DISCLOSURES

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. **Not Applicable**

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES **Not Applicable**

Sr No.	Particulars	Rs. In Lakhs
1	Loans / revolving facilities like cash credit from banks / financial institution	-
A	Total amount outstanding as on date	-
B	Of the total amount outstanding, amount of default as on date -	-
		-
2	Unlisted debt securities i.e. NCDs and NCRPS -	-
A	Total amount outstanding as on date -	-
B	Of the total amount outstanding, amount of default as on date -	-
		-
3	Total financial indebtedness of the listed entity including short-term and long-term debt	-

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS **Not Applicable**

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG -WITH ANNUAL AUDITED FINANCIAL RESULTS **Applicable (Enclosed hereinbelow for both Standalone & Consolidated Financials)**

**SUNRAJ DIAMOND EXPORTS LTD.
CIN No.: L36912MH1990PLC057803**

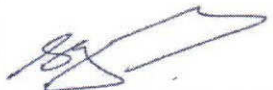

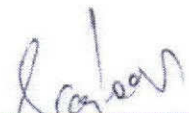

Regd. Office: Everest Building, Office Number D9, 5th Floor, 156 Tardeo Main Road, Mumbai- 400034.
Tel: 091 9819590009, Email: info@sunrajdiamonds.com Website: www.sunrajdiamonds.com

ANNEXURE I

<p align="center">SUNRAJ DIAMOND EXPORTS LIMITED (CIN: L36912MH1990PLC057803) ISIN: INE459D01014</p>				
<p align="center">Statement on Impact of Audit Qualifications Impact of Audit Qualifications for the Financial Year ended March 31, 2026. STANDALONE [Regulation 33 / 52-of the SEBI (LODR) (Amendment) Regulations, 2016]</p>				
I.	Sl. No	Particulars	Audited Figures (as reported before adjusting for qualifications) (in Lakhs)	Adjusted Figures (audited figures after adjusting for qualifications) (in Lakhs)
	1	Turnover / Total income	257.26	257.26
	2	Total Expenditure	267.81	267.81
	3	Net Profit/(Loss)	5.11	5.11
	4	Earnings Per Share	0.10	0.10
	5	Total Assets	2552.49	2552.49
	6	Total Liabilities	2552.49	2552.49
	7	Net Worth	174.05	174.05
	8	Any other financial item(s) (as felt appropriate by the management)	N.A.	N.A.
II	Audit Qualification (each audit qualification separately):			
	a	Details of Audit Qualification: The Company has not made the provision of employee cost with reference to the retirement benefits of the employees.		
	b	Type of Audit Qualification: Qualified Opinion / Disclaimer of Opinion / Adverse Opinion		
	c	Frequency of qualification: Whether appeared first time / repetitive / since how long continuing		
	d	For Audit Qualification(s) where the impact is quantified by the auditor. Management's Views: The Opinion of the Auditor is Self-explanatory and Company is in process of complying the same and necessary compliance will be done in due course.		

SUNRAJ DIAMOND EXPORTS LIMITED
CIN NO.: L36912MH1990PLC057803

Regd. Office: Everest Building, Office Number D9, 5th floor, 156 Tardeo Main Road, Mumbai 400034
Tel: 022 23610069 / 23638559, e-mail: info@sunrajdiamonds.com, www.sunrajdiamonds.com

	<p>e For Audit Qualification(s) where the impact is not quantified by the auditor:</p> <p>i. Management's estimation on the impact of audit qualification: - The Opinion of the Auditor is Self-explanatory and Company is in process of complying the same and necessary compliance will be done in due course.</p> <p>ii. If management is unable to estimate the impact, reasons for the same: The company has not undertaken the actuarial valuation as per IND AS 19. Hence the impact of the same on the financial statements have not been ascertained.</p> <p>iii. Auditors' Comments on (i) or (ii) above: The company has not undertaken the actuarial valuation as per IND AS 19. Hence the impact of the same on the financial statements have not been ascertained.</p>
III	<p>Signatories:</p> <div style="display: flex; justify-content: space-around;"> <div style="text-align: center;">  <hr/> <p>Sunny Sunil Gandhi Whole Time Director DIN: 00695322</p> </div> <div style="text-align: center;">  <hr/> <p>Prakash Indulal Mehta Chief Financial Officer</p> </div> </div> <div style="display: flex; justify-content: space-around; margin-top: 20px;"> <div style="text-align: center;">  <hr/> <p>Shivil Kapoor Audit Committee Chairman</p> </div> <div style="text-align: center;">  <hr/> <p>Govind Prasad Statutory Auditor</p> </div> </div> <p>Date: 29/05/2026 Place: Mumbai</p>

SUNRAJ DIAMOND EXPORTS LIMITED

CIN NO.: L36912MH1990PLC057803

Regd. Office: Everest Building, Office Number D9, 5th floor, 156 Tardeo Main Road, Mumbai 400034
 Tel: 022 23610069 / 23638559, e-mail: info@sunrajdiamonds.com, www.sunrajdiamonds.com

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Premlata Sharma: B.Com, ACA
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Ratanlal Ranasaria: B. Com, FCA
E-mail: ratan.ranasaria@cagovind.com

Gaur Arun Kumar: B.com, FCA
E-mail: audit@cagovind.com

Independent Auditor's Report

To the board of directors of Sunraj Diamond Exports Limited

Report on the audit of the Consolidated Financial Results

Qualified Opinion

We have audited the accompanying consolidated quarterly financial results of **Sunraj Diamond Exports Limited** (the company) for the quarter ended 31st March 2026 and the year-to-date results for the period from 01st April 2025 to 31st 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 and based upon the consideration of reports of other auditors on separate audited financial statements of the subsidiary, these consolidated financial results:

- i. Include the financial results of the following entity

Sunraj Diamonds DMCC

- ii. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- iii. give a true and fair view in conformity with the recognition and measurement principles, except for the effects of matters described in the basis for *qualified opinion section of our report*, for laid down in the applicable accounting standards and other accounting principles generally accepted in India of the **Net Profit** and other comprehensive income and other financial information for the quarter ended 31st March 2026 as well as the year-to-date results for the period from 1st April 2025 to 31st March 2026.

Basis for Qualified Opinion

As per the note no. 31: Employee Benefits, the company has not made the provision of employee cost with reference to the retirement benefits of the employees.

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 Consolidated 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 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 Consolidated Financial Results

These quarterly financial results as well as the year-to-date consolidated financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the **Net Profit** and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 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 consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the consolidated 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.

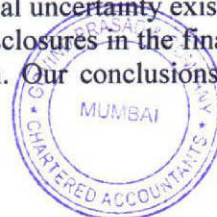
The Board of Directors are also responsible for overseeing the Company's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated 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 consolidated 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- 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 consolidated 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 Statement to express an opinion on the Statement.

Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statements 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 Standalone Financial Statements.

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 Matter

The statement includes results for the quarter ended 31st March 2026, being balancing figures between audited figures in respect of full financial year ended 31st March 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For Govind Prasad and Co.
Chartered Accountants
FRN: 114360W

CA Govind Prasad
Partner

M. No.: 047948

UDIN: 26047948UCUDVD1897



Place: Mumbai

Date: 29th May 2026

STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 31st March, 2026.

(Rupees in Lakhs)

Sr. no	Particulars	Audited Quarter Ended	Unaudited Quarter Ended	Audited Quarter Ended	Audited Year Ended	
		March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
1	Income					
	(a) Revenue from Operations	2.44	140.56	92.43	233.70	184.74
	(b) Other Income	0.30	(0.40)	(21.79)	23.16	16.30
	Total Income	2.74	140.16	70.63	256.87	201.04
2	Expenses					
	(a) Cost of Materials Consumed	-	-	-	-	-
	(b) Purchase of stock-in-trade	4.63	40.60	4.29	157.61	88.82
	(c) Change in Inventories of finished goods, work in progress and stock-in-trade	(2.51)	88.63	72.75	61.52	59.04
	(d) Manufacturing Expenses	-	-	-	2.76	0.22
	(e) Employee benefits expense	5.72	4.20	5.67	18.01	19.00
	(f) Other expenses	12.43	5.25	10.13	32.10	22.42
	(g) Finance costs	0.08	0.07	1.00	1.17	1.16
	(h) Depreciation and amortisation expenses	0.44	0.44	0.48	1.77	2.39
	Total expenses	20.80	139.19	94.32	274.93	193.05
3	Profit/(Loss) before exceptional Items and tax (1-2)	(18.06)	0.97	(23.68)	(18.06)	8.00
4	Add/(Less) : Exceptional Items (net)			-		-
5	Profit / (Loss) before tax [3 + 4]	(18.06)	0.97	(23.68)	(18.06)	8.00
6	Tax expenses					
	(a) Current Tax	-	-	-	-	-
	(b) Deferred Tax	(0.04)	0.09	0.14	0.22	0.28
	(c) Tax in respect of earlier years	(15.88)	-	1.73	(15.88)	1.73
	Total Tax Expense (a+b+c)	(15.92)	0.09	1.87	(15.66)	2.02
7	Net Profit (+) /Loss(-) for the period	(2.14)	0.88	(25.56)	(2.40)	5.98
8	Other Comprehensive Income	-	-	-	-	-
9	Total comprehensive income for the period (5+6)(Comprising Profit/(Loss) and other Comprehensive income for the period)	(2.14)	0.88	(25.56)	(2.40)	5.98
10	Paid Up Equity Share capital (Face Value Rs. 10/- Per Share)	53.30	53.30	53.30	53.30	53.30
11	i) Earnings Per Share (of Rs.10/- each) (Not annualised) :					
	(a) Basic	(0.04)	0.02	(0.48)	(0.05)	0.11
	(b) Diluted	(0.04)	0.02	(0.48)	(0.05)	0.11

NOTES:

- The above unaudited financial results as reviewed by the Audit Committee have been approved by the Board of Directors at their meeting held on 29th May, 2026.
- The company is engaged in business segment i.e. Trading & Manufacturing in Gems and Precious Metals. Segment Reporting as defined in Ind-AS 108 is not applicable.
- Comparative figures have been rearranged/regrouped wherever necessary.

For Govind Prasad and Co.
Chartered Accountants
(Firm Reg. No. 114360W)

Govind Prasad
(Partner)
Membership No-047948
Date : 29.05.2026
Place: Mumbai



For and on behalf of the Board of Directors of
Sunraj Diamond Exports Limited

Sunny Gandhi
(Whole-time Director)
DIN-00695322
Date : 29.05.2026
Place: Mumbai

UDIN : 26077948UGUDVD1897

STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 31st March, 2026.

(Rupees in Lakhs)

Sr. no	Particulars	Audited Quarter Ended	Unaudited Quarter Ended	Audited Quarter Ended	Audited Year Ended	
		March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
1	Income					
	(a) Revenue from Operations	2.44	140.56	92.43	233.70	184.74
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	Total Income	2.74	140.16	70.63	256.87	201.04
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6	Tax expenses					
	(a) Current Tax	-	-	-	-	-
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- 2 The company is engaged in business segment i.e. Trading & Manufacturing in Gems and Precious Metals Segment Reporting as defined in Ind-AS 108 is not applicable
- 3 Comparative figures have been rearranged/regrouped wherever necessary.

For Govind Prasad and Co.
Chartered Accountants
(Firm Reg. No. 114360W)



Govind Prasad
(Partner)
Membership No-047948
Date : 29.05.2026
Place: Mumbai

For and on behalf of the Board of Directors of
Sunraj Diamond Exports Limited

Sunny Gandhi
(Wholtime Director)
DIN-00695322
Date : 29.05.2026
Place: Mumbai

UDIN: 26047948UCUVD1897

SUNRAJ DIAMOND EXPORTS LIMITED
CIN - L36912MH1990PLC057803
CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH 2026

(Rupees in Lakhs)

PARTICULARS	NOTES	As at 31st March 2026	As at 31st March 2025
ASSETS			
Non-current Assets			
Property, Plant and Equipment	2	5.54	7.31
Intangible Assets	3	0.16	0.16
Financial Assets			
Investments	4	-	-
Other Non-current Assets	5	3.43	3.43
Deferred Tax Assets (Net)	6	2.43	2.65
		11.56	13.55
Current Assets			
Inventories		1,646.32	1,707.83
Financial Assets			
Trade Receivables	7		
Less than 6 months		27.14	68.95
6 months to 1 year		-	-
1 to 2 years		-	-
2 to 3 years		-	-
More than 3 years		858.13	876.00
Cash and Cash Equivalents	8	5.64	4.49
Loans	9	2.46	2.27
Other Current Assets	10	4.49	11.17
		2,544.18	2,670.72
TOTAL ASSETS		2,555.74	2,684.27
EQUITY & LIABILITIES			
EQUITY			
Equity Share Capital	11A	533.04	533.04
Other Equity	11B	(436.71)	(434.30)
		96.33	98.74
LIABILITIES			
CURRENT LIABILITIES			
Financial Liabilities			
Borrowings	12	1,468.31	1,675.45
Trade Payables	13		
Due to Micro and Small Enterprises			
Due to Others			
For less than 1 year		6.77	4.46
Between 1 to 2 years		1.24	425.63
Between 2 to 3 years		470.63	384.52
Beyond 3 years		509.72	76.70
Other Financial Liabilities	14	2.27	2.73
Other Current Liabilities	15	0.46	0.17
Short Term Provisions	16	-	15.87
		2,459.41	2,585.53
TOTAL EQUITY AND LIABILITIES		2,555.74	2,684.27

For Govind Prasad and Co.
Chartered Accountants
(Firm Reg. No. : 114360W)

Govind Prasad
(Partner)
Membership No-047948
Date : 29.05.2026
Place: Mumbai



UDIN: 260479480CUDVD1897

For and on behalf of the Board of Directors of
Sunraj Diamond Exports Limited

(Signature)

Sunny Gandhi
(Wholtime Director)
DIN-00695322
Date : 29.05.2026
Place: Mumbai

SUNRAJ DIAMOND EXPORTS LIMITED
CIN - L36912MH1990PLC057803
CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026

PARTICULARS	(Rs. In Lakhs)	
	As at 31st March 2026	As at 31st March 2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit Before tax	(18.06)	8.00
<u>Adjustment for:</u>		
Depreciation and Amortisation & Exceptional items	1.77	2.39
Profit on sale of asset	-	(1.01)
Sundry Investment W/off	-	-
Exchange rate difference	7.06	(2.56)
Interest Received	-	-
Finance Costs	1.17	1.16
Operating Profit before Working Capital Changes	(8.07)	7.98
<u>Adjustment for:</u>		
(Increase) / Decrease in Trade Receivables	52.62	(87.18)
(Increase) / Decrease in Financial Assets	(0.19)	0.65
(Increase) / Decrease in Inventories	61.52	59.04
(Increase) / Decrease in Other assets	22.60	6.17
Increase / (Decrease) in Trade and other payables	81.02	(20.63)
Cash generated from Operations activities	209.50	(33.97)
Direct Taxes Paid (Net of Refund)	(0.04)	(2.95)
Net Cash from Operating Activities (A)	209.46	(36.92)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchases of Property, Plant and equipment	-	-
Interest Received	-	-
Sale of Property, Plant and equipment	-	2.23
Net Cash used in Investing Activities (B)	-	2.23
C. CASH FLOW FROM FINANCING ACTIVITIES		
Borrowings (net of borrowings repaid)	(207.14)	35.50
Finance Cost	(1.17)	(1.16)
Net Cash used in Financing Activities (C)	(208.31)	34.34
NET INCREASE/(DECREASE) IN CASH & EQUIVALENTS	1.15	(0.35)
Cash & Cash Equivalents at the beginning of the year	4.49	4.85
Cash & Cash Equivalents at the end of the year	5.64	4.49

(a) The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard (Ind-As-7)- Statement of Cash Flow

PARTICULAR	As at	
	31st March, 2026	31st March, 2025
Cash and Cash Equivalents comprises of		
Balance with Banks:		
-Current Accounts	5.32	3.78
Cash on hand	0.32	0.72
Cash and Cash Equivalent in Cash Flow Statement	5.64	4.49




For and on behalf of the Board of Directors of
Sunraj Diamond Exports Limited



Sunny Gandhi
(Wholetime Director)
DIN-00695322

SUNRAJ DIAMOND EXPORTS LIMITED
PROFIT & LOSS STATEMENT FOR THE QUARTER ENDED 31st March, 2026

Particulars	From 01.04.25 to 30.06.2025	From 01.07.25 to 30.09.2025	From 01.10.25 to 31.12.2025	From 01.01.26 to 31.03.2026	Total
Income :					
Sales	2,292,307	6,778,230	14,056,089	243,850	23,370,476
Discount Received					-
Other Income	49,838	2,275,749	39,808	30,481	2,316,260
	2,342,145	9,053,979	14,016,281	274,331	25,686,736
Expenditure :					
Cost of Material Consumed	-	-	-	-	-
Purchase of Stock-in-trade	4,408,970	6,828,151	4,060,493	463,144	15,760,758
Cost of Goods Sold	(2,242,127)	(217,776)	8,862,705	(251,206)	6,151,596
Direct Expense	275,871	-	-	-	275,871
Staff Cost	384,295	424,740	419,770	572,380	1,801,185
Selling, Administration & Other exp	864,436	577,285	525,214	1,243,172	3,210,107
Interest & Finance expenses	89,544	11,971	7,125	8,444	117,084
Depreciation	44,155	44,155	44,155	44,159	176,624
Total Expenditure	3,825,144	7,668,526	13,919,462	2,080,093	27,493,225
Exceptional Item	-	-	-	-	-
Profit Before Tax	(1,482,998)	1,385,453	96,819	(1,805,763)	(1,806,489)
Provision for I-Tax	-	-	-	-	-
Provision for I-Tax of Previous Years	-	-	-	(1,587,946)	(1,587,946)
Excess/(Short) Provision for Tax	-	-	-	-	-
Provision for Deferred Tax	12,419	3,940	9,313	(3,912)	21,760
Profit After Tax	(1,495,417)	1,381,513	87,506	(213,905)	(240,303)

For and on behalf of the Board of Directors of
Sunraj Diamond Exports Limited




Anny Gandhi
(Wholetime Director)
DIN-00695322

ADDITIONAL DISCLOSURES

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. **Not Applicable**

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES **Not Applicable**

Sr No.	Particulars	Rs. In Lakhs
1	Loans / revolving facilities like cash credit from banks / financial institution	-
A	Total amount outstanding as on date	-
B	Of the total amount outstanding, amount of default as on date -	-
		-
2	Unlisted debt securities i.e. NCDs and NCRPS -	-
A	Total amount outstanding as on date -	-
B	Of the total amount outstanding, amount of default as on date -	-
		-
3	Total financial indebtedness of the listed entity including short-term and long-term debt	-

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS **Not Applicable**

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG -WITH ANNUAL AUDITED FINANCIAL RESULTS **Applicable (Enclosed hereinbelow for both Standalone & Consolidated Financials)**

**SUNRAJ DIAMOND EXPORTS LTD.
CIN No.: L36912MH1990PLC057803**

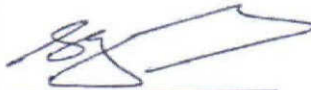



Regd. Office: Everest Building, Office Number D9, 5th Floor, 156 Tardeo Main Road, Mumbai- 400034.
Tel: 091 9819590009, Email: info@sunrajdiamonds.com Website: www.sunrajdiamonds.com

ANNEXURE I

SUNRAJ DIAMOND EXPORTS LIMITED (CIN: L36912MH1990PLC057803) ISIN: INE459D01014				
Statement on Impact of Audit Qualifications Impact of Audit Qualifications for the Financial Year ended March 31, 2026. CONSOLIDATED [Regulation 33 / 52-of the SEBI (LODR) (Amendment) Regulations, 2016]				
I.	Sl. No	Particulars	Audited Figures (as reported before adjusting for qualifications) (in Lakhs)	Adjusted Figures (audited figures after adjusting for qualifications) (in Lakhs)
	1	Turnover / Total income	256.87	256.87
	2	Total Expenditure	274.93	274.93
	3	Net Profit/(Loss)	(2.40)	(2.40)
	4	Earnings Per Share	(0.05)	(0.05)
	5	Total Assets	2555.74	2555.74
	6	Total Liabilities	2555.74	2555.74
	7	Net Worth	96.33	96.33
	8	Any other financial item(s) (as felt appropriate by the management)	N.A.	N.A.
II	Audit Qualification (each audit qualification separately):			
	a	Details of Audit Qualification: The Company has not made the provision of employee cost with reference to the retirement benefits of the employees.		
	b	Type of Audit Qualification: Qualified Opinion / Disclaimer of Opinion / Adverse Opinion		
	c	Frequency of qualification: Whether appeared first-time / repetitive / since how long continuing		
	d	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: The Opinion of the Auditor is Self-explanatory and Company is in process of complying the same and necessary compliance will be done in due course.		

SUNRAJ DIAMOND EXPORTS LIMITED
CIN NO.: L36912MH1990PLC057803

Regd. Office: Everest Building, Office Number D9, 5th floor, 156 Tardeo Main Road, Mumbai 400034
 Tel: 022 23610069 / 23638559, e-mail: info@sunrajdiamonds.com, www.sunrajdiamonds.com

e	<p>For Audit Qualification(s) where the impact is not quantified by the auditor:</p> <p>i. Management's estimation on the impact of audit qualification: - The Opinion of the Auditor is Self-explanatory and Company is in process of complying the same and necessary compliance will be done in due course.</p> <p>ii. If management is unable to estimate the impact, reasons for the same: The company has not undertaken the actuarial valuation as per IND AS 19. Hence the impact of the same on the financial statements have not been ascertained.</p> <p>iii. Auditors' Comments on (i) or (ii) above: The company has not undertaken the actuarial valuation as per IND AS 19. Hence the impact of the same on the financial statements have not been ascertained.</p>
III	<p>Signatories:</p> <div style="display: flex; justify-content: space-around;"> <div style="text-align: center;">  <hr/> <p>Sunny Sunil Gandhi Whole Time Director DIN: 00695322</p> </div> <div style="text-align: center;">  <hr/> <p>Prakash Indulal Mehta Chief Financial Officer</p> </div> </div> <div style="display: flex; justify-content: space-around; margin-top: 20px;"> <div style="text-align: center;">  <hr/> <p>Shivil Kapoor Audit Committee Chairman</p> </div> <div style="text-align: center;">  <hr/> <p>Govind Prasad Statutory Auditor</p> </div> </div> <p>Date: 29/05/2026 Place: Mumbai</p>

SUNRAJ DIAMOND EXPORTS LIMITED

CIN NO.: L36912MH1990PLC057803

Regd. Office: Everest Building, Office Number D9, 5th floor, 156 Tardeo Main Road, Mumbai 400034
Tel: 022 23610069 / 23638559, e-mail: info@sunrajdiamonds.com, www.sunrajdiamonds.com