



Date: May 22, 2026

To,  
BSE Limited  
Phiroze Jeejeebhoy Towers  
Dalal Street, Mumbai - 400 001  
Ref: SCRIP: 543953 | KHAZANCHI | INE00WC01011

**Sub: Outcome of the Board Meeting - Disclosure under Regulation 30 of SEBI (LODR) Regulations, 2015**

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This is to inform you that the Board of Directors of the Company in their meeting held today i.e., **Friday, May 22, 2026** has amongst other matters, considered and approved the following:

1. Audited Financial Results of the Company for the Quarter, Half year and Year ended March 31, 2026, along with the Audit Report issued by M/s. PSDY & Associates, Chartered Accountants is enclosed.
2. Declaration pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015, as amended, with respect to the Audit Report issued by the Statutory Auditors is enclosed.
3. Discussed for migration from SME to Main Board platform subject to necessary approvals and authorized Mrs. Sakshi Jain, Company Secretary & Compliance Officer, to undertake necessary actions in this regard.
4. Appointment of M/s. AK Jain & Associates as Secretarial Auditor of the Company for the financial year 2026-27.
5. Appointment of M/s. C S Hariharan & Co LLP, Chartered Accountants as Internal Auditor of the Company for the financial year 2026-27.
6. Revision of the Dividend Distribution Policy of the Company. The revised Policy is enclosed.

The Outcome is also being made available on the Company's website [www.khazanchi.co.in](http://www.khazanchi.co.in)

The meeting of Board of Directors commenced at 03.30 PM IST and concluded at 06.00 PM IST.

Kindly take the above information/documents on record.

**Thanking you**  
**For Khazanchi Jewellers Limited**

**Sakshi Jain**  
**Compliance Officer & Company Secretary**  
**Membership No.: A68478**



## PSDY & ASSOCIATES

Chartered Accountants

10, Annai Velankanni Street, Kamaraj Nagar,  
Puducherry - 605011 Ph. +91 9092598030

Email – cakushal26@gmail.com

### **INDEPENDENT AUDITOR'S REPORT ON ANNUAL FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015(as amended)**

To the Board of Directors of **KHAZANCHI JEWELLERS LIMITED**

#### **Report on the Audit of Financial Results**

##### **Opinion**

We have audited the accompanying financial results of M/s. **KHAZANCHI JEWELLERS LIMITED** ("the Company"), for the Half year and Year ended 31<sup>st</sup> March 2026 ( " the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

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

- a) Is presented in accordance with the requirements of Regulation 33 of the Listing Regulations, in this regard
- b) gives a true and fair view in conformity with Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") , prescribed under Section 133 of the companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India., of the net profit and total comprehensive income for the Half year and Year ended March 31, 2026

##### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. 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 Act and the rules there under, 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 on the financial results.

##### **Management and Board of Directors Responsibilities for the Financials Results**

The Company's Board of Directors are responsible for the preparation and presentation 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 Ind AS 34 prescribed under Section 133 of the companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

Principal Office : 9A 2nd Floor, Jawahar Nagar, Kadavanthra, Kochi – 682 020.

Branch Office : 38/28, 1st Floor Shakthi Apartments, College Road, Nungambakkam  
Chennai – 06

Branch Office : No.70, Naicker New Street, 2nd Floor, Madurai -625001





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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 is free from material misstatement, whether due to fraud or error.

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

### Auditor's Responsibilities

#### (a) Audit of the Financial Results for the year ended March 31, 2026

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 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 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 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on complete set of financial on whether the Company has adequate internal financial controls system 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 Board of Directors.



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- Conclude on the appropriateness of Management and Board of directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the 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.

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.

### (b) Review of Financial Results for Half yearly ended 31<sup>st</sup> March 2026

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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

### Other matter

Attention is drawn to the fact that the figures for the half year ended March 31, 2026 and the corresponding half year ended in the previous year as reported in these financial results are the balancing figures between audited figures in respect of full financial year and the published year to date unaudited figures up to the end of the half year of the relevant financial year which were subject to limited review by us. Our opinion is not modified in respect of this matter.

For PSDY & Associates  
Chartered Accountants  
FRN: 010625Sa

*Kushal Raj*

Kushal Raj N  
Partner

M.No: 234239

UDIN: 262342391ZSSPG1023

Date: 22-05-2026

Place: Chennai



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**KHAZANCHI JEWELLERS LIMITED**  
**NO. 130, NSC BOSE ROAD, SOWCARPET, CHENNAI – 600 001**  
**PAN: AABCK4583E DOI: 25.03.1996**  
**CIN: L36911TN1996PLC034918**

**STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED 31<sup>ST</sup> MARCH, 2026**

*(All amounts are Rupees in Lakhs except share data and unless otherwise stated)*

Particulars	Half yearly ended			Year Ended	
	31-Mar-26	30-Sep-25	31-Mar-25	31-Mar-26	31-Mar-25
	(Refer Note 6)	UNAUDITED	(Refer Note 6)	AUDITED	AUDITED
<b>Income from operations</b>					
Revenue from operations	1,09,687.59	95,234.01	1,01,569.56	2,04,921.61	1,77,192.69
Other income	138.78	41.79	30.97	180.57	60.56
<b>Total income</b>	<b>1,09,826.38</b>	<b>95,275.80</b>	<b>1,01,600.53</b>	<b>2,05,102.18</b>	<b>1,77,253.25</b>
<b>Expenses</b>					
Purchases of stock-in-trade	1,12,093.94	94,496.63	1,01,955.34	2,06,590.57	1,75,794.79
Changes in inventories of stock in trade and finished goods	(10,140.22)	(4,919.36)	(4,324.95)	(15,059.57)	(5,616.46)
Employee benefits expense	151.30	112.81	86.81	264.11	166.89
Finance costs	367.76	195.22	211.06	562.98	373.14
Depreciation and amortization expense	51.48	8.67	24.20	60.15	33.85
Other expenses	400.33	208.05	272.96	608.39	418.71
<b>Total Expenses</b>	<b>1,02,924.59</b>	<b>90,102.03</b>	<b>98,225.43</b>	<b>1,93,026.62</b>	<b>1,71,170.93</b>
<b>Profit/(loss) before exceptional items and tax</b>	<b>6,901.79</b>	<b>5,173.77</b>	<b>3,375.10</b>	<b>12,075.56</b>	<b>6,082.32</b>
Exceptional items gain/(loss) - net	-	-	-	-	-
<b>Profit /(loss) before Tax</b>	<b>6,901.79</b>	<b>5,173.77</b>	<b>3,375.10</b>	<b>12,075.56</b>	<b>6,082.32</b>



Particulars	Half yearly ended			Year Ended	
	31-Mar-26	30-Sep-25	31-Mar-25	31-Mar-26	31-Mar-25
	(Refer Note 6)	UNAUDITED	(Refer Note 6)	AUDITED	AUDITED
<b>Tax expense</b>					
Current tax	1,805.53	1,299.34	919.66	3,104.88	1,606.17
Deferred tax	24.07	(1.29)	(36.03)	22.78	(25.68)
Prior period tax	-	6.14	-	6.14	5.46
<b>Total Tax Expense</b>	<b>1,829.60</b>	<b>1,304.19</b>	<b>883.63</b>	<b>3,133.79</b>	<b>1,585.94</b>
<b>Profit/(loss) before Other Comprehensive income</b>	<b>5,072.19</b>	<b>3,869.58</b>	<b>2,491.47</b>	<b>8,941.76</b>	<b>4,496.38</b>
<b>Other comprehensive income</b>					
<b>Items that will not be reclassified to profit and loss</b>					
- Re-measurement of post employment benefit obligation, net	(12.41)	1.58	1.58	(10.82)	3.16
- Income tax relating to items that will not be reclassified to profit and loss	3.12	(0.40)	(0.50)	2.72	(1.00)
<b>Other comprehensive income for the period, net of tax</b>	<b>(9.28)</b>	<b>1.18</b>	<b>1.08</b>	<b>(8.10)</b>	<b>2.16</b>
<b>Total comprehensive income for the period</b>	<b>5,062.90</b>	<b>3,870.76</b>	<b>2,492.55</b>	<b>8,933.66</b>	<b>4,498.54</b>
<b>Earnings per equity share</b>					
Basic and diluted (in ₹)	20.46	15.64	10.07	36.10	18.18

For and on behalf of the Board of Directors of Khazanchi Jewellers Limited

*Rajesh*




**Rajesh Mehta**  
Chairman and Jt. Managing Director

**Date: 22.05.2026**  
**Place: Chennai**

**KHAZANCHI JEWELLERS LIMITED**  
**NO. 130, NSC BOSE ROAD, SOWCARPET, CHENNAI – 600 001**  
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**STATEMENT OF ASSET AND LIABILITIES AS AT 31<sup>ST</sup> MARCH, 2026**

*(All amounts are Rupees in Lakhs except share data and unless otherwise stated)*

Particulars	As at 31st March 2026	As at 31st March 2025
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	2,524.86	1,290.92
Other intangible assets	6.68	5.59
Capital work in progress	-	635.78
<b>Financial assets</b>		
- Investments	-	431.17
Deferred tax assets (net)	36.83	56.89
Other non-current assets	1.41	1.66
<b>Total Non-current assets</b>	<b>2,569.79</b>	<b>2,422.01</b>
<b>Current assets</b>		
<b>Financial assets</b>		
- Trade receivables	2,219.61	2,121.63
- Cash and cash equivalents	351.28	270.15
- Other Financial assets	470.40	-
Inventories	40,777.65	25,718.08
Other current assets	233.99	95.77
<b>Total Current assets</b>	<b>44,052.93</b>	<b>28,205.62</b>
<b>Total assets</b>	<b>46,622.72</b>	<b>30,627.63</b>

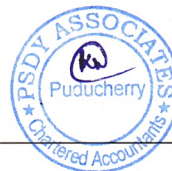


Particulars	As at 31st March 2026	As at 31st March 2025
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Share capital	2,474.69	2,474.69
Other equity	29,482.25	20,672.32
<b>Total equity</b>	<b>31,956.94</b>	<b>23,147.01</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
Financial liabilities		
- Borrowings	-	546.27
Provisions	71.81	50.99
<b>Total Non-current liabilities</b>	<b>71.81</b>	<b>597.26</b>
<b>Current liabilities</b>		
Financial liabilities		
- Borrowings	11,040.00	5,969.45
- Trade payables		
Total outstanding dues of micro and small enterprises; and	-	-
Total outstanding dues of creditors other than micro and small enterprises	2,735.37	563.76
- Other financial liabilities	39.52	74.43
Other Current liabilities	779.08	275.72
<b>Total Current liabilities</b>	<b>14,593.97</b>	<b>6,883.36</b>
<b>Total liabilities</b>	<b>14,665.78</b>	<b>7,480.62</b>
<b>Total equity and liabilities</b>	<b>46,622.72</b>	<b>30,627.63</b>

For and on behalf of the Board of Directors of **Khazanchi Jewellers Limited**

*Rajesh*

**Rajesh Mehta**  
Chairman and Jt. Managing Director



**Date: 22.05.2026**  
**Place: Chennai**

## NOTES ON FINANCIAL RESULTS

- 1) The above financial results of the Company for the Quarter, Half year & Year ended 31st March, 2026 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at its meetings held on May 22, 2026.
- 2) The statement has been prepared in accordance with the Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015, as amended by the Companies (Indian Accounting Standards) (Amendment) Rules 2016. The Company adopted Ind AS from April 01, 2025, with a transition date of April 01, 2024, and accordingly, these financial results (including for all the periods presented in accordance with Ind AS 101 - First-time Adoption of Indian Accounting Standards) have been prepared in accordance with the recognition and measurement principles in Ind AS 34 - Interim Financial Reporting, prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- 3) The reconciliation of net profit reported in accordance with previous GAAP to total comprehensive Income in accordance with IndAS is given below:

Particulars	Quarter Ended	Half yearly Ended	Year ended
	31-Mar-25	31-Mar-25	31-Mar-25
	(Refer Note 6)	(Refer Note 6)	AUDITED
Net Profit as per Previous GAAP	1,254.90	2,492.64	4,492.12
<b>Reconciling items</b>			
Adjustment for Amortised cost on Financial Liability- Secured Loans	(0.04)	(0.09)	(0.18)
Changes in Defferred tax	-	-	6.60
Reclassification of actuarial gains/ (losses) arising in respect of employee benefit plans, to others after tax	1.03	1.58	2.16
<b>Profit after Tax(PAT) as per IndAS</b>	<b>1,255.89</b>	<b>2,494.13</b>	<b>4,500.70</b>
Other Comprehensive income			
Reclassification of actuarial gains/ (losses) arising in respect of employee benefit plans, to others after tax	(1.03)	(1.58)	(2.16)
<b>Total Comprehensive income as per IndAs</b>	<b>1,254.86</b>	<b>2,492.55</b>	<b>4,498.54</b>



1) Ind AS 101 (First-time Adoption of Indian Accounting Standards) provides a suitable starting point for accounting in accordance with Ind AS and is required to be mandatorily followed by first-time adopters. Ind AS 101 allows first-time adopters exemptions from the retrospective application of certain requirements under Ind AS. The Company has applied the following exemptions in its financial results.

a) Property, Plant and Equipment, as well as Intangible Assets (referred to as "fixed assets" in aggregate) were carried in the statement of financial position prepared under previous GAAP as at March 31, 2024. The Company has elected to regard such carrying amount as deemed cost as at the date of transition i.e. April 1, 2024.

2) Under previous GAAP, actuarial gains and losses were recognised in the statement of profit and loss. Under Ind AS, the actuarial gains and losses form part of re-measurement of the net defined benefit liability / asset which is recognised in other comprehensive income. Consequently, the tax effect of the same has also been recognised in other comprehensive income under Ind AS instead of the statement of Profit and Loss.

4) The Company does not engage in business activities which are reportable as Operating Segment as per Ind AS 108. Hence, Reportable segments as per Ind AS 108 "Operating Segments" is not applicable.

5) The Previous Period's /Year's figures have been regrouped and reclassified wherever necessary to conform to the current Period's /Year's presentation.

6) The figures for the Quarter ended March 31, 2026 and March 31, 2025 are the balancing figures between audited figures in respect of full financial year and the published unaudited year to date figures up to the third quarter ended December 31, 2025 and December 31, 2024 respectively. The figures for the Half yearly ended March 31, 2026 and March 31, 2025 are the balancing figures between audited figures in respect of full financial year and the published unaudited year to date figures up to the Half yearly ended September 30, 2025 and September 30, 2024 respectively.

7) The Financial results for the Year ended March 31, 2026 is available on the website of BSE Limited ([www.bseindia.com](http://www.bseindia.com)) and also on the website of the Company ([www.khazanchi.co.in](http://www.khazanchi.co.in))

**For and on behalf of the Board of Directors of Khazanchi Jewellers Limited**

*Rajesh*

**Rajesh Mehta**  
Chairman and Jt. Managing Director



**Date: 22.05.2026**  
**Place: Chennai**

**KHAZANCHI JEWELLERS LIMITED**

**Statement of Cash Flows for the year 31st March 2026**

(All amounts are in Lakhs of Indian Rupees (₹), unless otherwise stated)

	Year ended 31st March 2026	Year ended 31st March 2025
<b>A. Cash flow from operating activities</b>		
Profit Before tax	12,075.56	6,082.32
<b>Adjustments for:</b>		
Depreciation and amortization expense	60.15	33.85
Provision for gratuity	20.58	11.61
Interest expense	562.98	373.14
Rental income	(36.00)	(36.00)
Bad debts written off	-	38.13
Interest income	(4.23)	(23.25)
Other adjustments	(116.60)	-
<b>Operating profit before working capital changes</b>	<b>12,562.45</b>	<b>6,479.80</b>
(Increase) in inventories	(15,059.57)	(5,616.46)
(Increase) in trade receivables	(97.98)	169.07
(Increase) in other current financial assets	(470.40)	96.49
Decrease in other current assets	(21.38)	25.01
Increase in trade payables	2,171.62	423.51
Increase / (decrease) in other financial liabilities	(44.59)	66.44
Increase / (decrease) in other current liabilities	(13.74)	(337.91)
Increase / (decrease) in other Provisions	10.00	-
Increase / (decrease) in other non-current liabilities	-	7.47
<b>Cash generated from operating activities</b>	<b>(963.60)</b>	<b>1,313.42</b>
Direct taxes (paid) / refund received, net	(2,618.14)	(1,205.46)
<b>Net cash generated from operating activities</b>	<b>(3,581.74)</b>	<b>107.96</b>
<b>B. Cash flow from investing activities</b>		
Purchase of property, plant and equipment and intangible assets	(649.72)	(430.87)
Interest received	4.23	23.25
Rental income	36.00	36.00
Maturity of Fixed Deposits/ Other Deposits	431.17	(91.20)
<b>Net cash (used in) / generated from investing activities</b>	<b>(178.33)</b>	<b>(462.82)</b>
<b>C. Cash flow from financing activities</b>		
Repayment of long term borrowings	(546.27)	(31.95)
Dividend paid	(123.73)	(123.73)
Proceeds/ (Repayment) of short term borrowings	5,070.55	1,067.45
Interest on Borrowings	(559.34)	(372.95)
<b>Net cash used in financing activities</b>	<b>3,841.20</b>	<b>538.81</b>
<b>D. Net change in cash and cash equivalents</b>	<b>81.14</b>	<b>183.95</b>
<b>E. Cash and cash equivalents at the beginning</b>	<b>270.15</b>	<b>86.19</b>
<b>F. Cash and cash equivalents at the end</b>	<b>351.28</b>	<b>270.15</b>
<b>Cash and cash equivalents include</b>		
Cash on hand	116.28	42.78
Balances with banks in current accounts	235.01	227.37
<b>Cash and cash equivalents</b>	<b>351.28</b>	<b>270.15</b>

For and on behalf of the Board of Directors of  
Khazanchi Jewellers Limited

*Rajesh*

**Rajesh Mehta**  
Chairman and Jt. Managing Director  
Place : Chennai  
Date : 22.05.2026



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NO. 130, NSC BOSE ROAD, SOWCARPET, CHENNAI – 600 001  
PAN: AABCK4583E DOI: 25.03.1996  
CIN: L36911TN1996PLC034918

**STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31<sup>ST</sup> MARCH, 2026**

*(All amounts are Rupees in Lakhs except share data and unless otherwise stated)*

Particulars	Quarter ended			Year Ended	
	31-Mar-26	31-Dec -25	31-Mar-25	31-Mar-26	31-Mar-25
	(Refer Note 6)	UNAUDITED	(Refer Note 6)	AUDITED	AUDITED
<b>Income from operations</b>					
Revenue from operations	50,785.41	58,902.18	62,197.31	2,04,921.61	1,77,192.69
Other income	114.68	24.11	14.42	180.57	60.56
<b>Total income</b>	<b>50,900.09</b>	<b>58,926.29</b>	<b>62,211.73</b>	<b>2,05,102.18</b>	<b>1,77,253.25</b>
<b>Expenses</b>					
Purchases of stock-in-trade	51,537.10	60,556.84	62,729.48	2,06,590.57	1,75,794.79
Changes in inventories of stock in trade and finished goods	(4,816.23)	(5,323.98)	(2,741.26)	(15,059.57)	(5,616.46)
Employee benefits expense	84.34	66.96	31.91	264.11	166.89
Finance costs	254.91	112.84	96.36	562.98	373.14
Depreciation and amortization expense	33.14	18.34	18.81	60.15	33.85
Other expenses	308.09	92.24	228.67	608.39	418.71
<b>Total Expenses</b>	<b>47,401.35</b>	<b>55,523.24</b>	<b>60,363.96</b>	<b>1,93,026.62</b>	<b>1,71,170.93</b>
<b>Profit/(loss) before exceptional items and tax</b>	<b>3,498.74</b>	<b>3,403.05</b>	<b>1,847.77</b>	<b>12,075.56</b>	<b>6,082.32</b>
Exceptional items gain/(loss) - net	-	-	-	-	-
<b>Profit /(loss) before Tax</b>	<b>3,498.74</b>	<b>3,403.05</b>	<b>1,847.77</b>	<b>12,075.56</b>	<b>6,082.32</b>



Particulars	Quarter ended			Year Ended	
	31-Mar-26	31-Dec -25	31-Mar-25	31-Mar-26	31-Mar-25
	(Refer Note 6)	UNAUDITED	(Refer Note 6)	AUDITED	AUDITED
<b>Tax expense</b>					
Current tax	944.01	861.52	635.42	3,104.88	1,606.17
Deferred tax	(4.62)	28.69	(41.48)	22.78	(25.68)
Prior period tax	-	-	-	6.14	5.46
<b>Total Tax Expense</b>	<b>939.39</b>	<b>890.21</b>	<b>593.94</b>	<b>3,133.79</b>	<b>1,585.94</b>
<b>Profit/(loss) before Other Comprehensive income</b>	<b>2,559.35</b>	<b>2,512.84</b>	<b>1,253.83</b>	<b>8,941.76</b>	<b>4,496.38</b>
<b>Other comprehensive income</b>					
<b>Items that will not be reclassified to profit and loss</b>					
- Re-measurement of post employment benefit obligation, net	(0.08)	(12.33)	1.43	(10.82)	3.16
- Income tax relating to items that will not be reclassified to profit and loss	0.02	3.10	(0.40)	2.72	(1.00)
<b>Other comprehensive income for the period, net of tax</b>	<b>(0.06)</b>	<b>(9.22)</b>	<b>1.03</b>	<b>(8.10)</b>	<b>2.16</b>
<b>Total comprehensive income for the period</b>	<b>2,559.29</b>	<b>2,503.61</b>	<b>1,254.86</b>	<b>8,933.66</b>	<b>4,498.54</b>
<b>Earnings per equity share</b>					
Basic and diluted (in ₹)	10.34	10.12	5.07	36.10	18.18

For and on behalf of the Board of Directors of Khazanchi Jewellers Limited



**Rajesh Mehta**  
Chairman and Jt. Managing Director



**Date: 22.05.2026**  
**Place: Chennai**

To,  
BSE Limited  
Phiroze Jeejeebhoy Towers  
Dalal Street, Mumbai 400 001  
Ref: SCRIP: 543953 | KHAZANCHI | INE00WC01011

Date: May 22, 2026

**Sub: Declaration pursuant to Regulation 33(3) (d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended**

In compliance with Regulation 33(3) (d) of LODR and SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016 we hereby declare that, the Statutory Auditors of the Company **M/s. PSDY & Associates**, Chartered Accountants (FRN: 010625S) have issued an Audit Report with **Unmodified Opinion** on Audited Financial Results of the Company for financial year ended March 31, 2026.

You are requested to take the same on records

Thanking you  
For Khazanchi Jewellers Limited



**Vikas Mehta**  
Chief Financial Officer



## APPOINTMENT OF SECRETARIAL AUDITOR OF THE COMPANY

The Board have approved the appointment of Secretarial Auditor, **M/s. Ak Jain and associates**, Practising Company Secretary for the **financial year 2026-2027** in accordance with Section 204 of the Companies Act, 2013 and Rule 9 of the Companies (Appointment and remuneration of Managerial personnel) Rules.

Disclosure of information pursuant to Regulation 30 of SEBI (Listing obligations and disclosure requirements) regulations, 2015, read with circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023.

S.No.	Particulars	Details
1	Reason for change	Re-Appointment of M/s. Ak Jain and associates, Practising Company Secretary for FY 2026-2027
2	Date of appointment	May 22, 2026
3	Brief profile	<p><b>Name of Auditor:</b> M/s. Ak Jain and Associates</p> <p><b>Office Address:</b> New no. 2, (new no. 3), Raja Annamalai road, First floor, Purasalwalkam, Chennai – 600 084</p> <p><b>Email:</b> <a href="mailto:akjainassociates@gmail.com">akjainassociates@gmail.com</a></p> <p><b>Filed of experience:</b> having good experience in all matters related to Company Law, SEBI and various other business laws.</p> <p><b>Term of appointment:</b> Conduct secretarial audit for FY 2026-2027</p> <p><b>About the auditor:</b> M/s. Ak Jain and Associates, Practising company secretary having good work experience and proficiency in all matters related to Company Law, SEBI and various other business laws and have command over compliance management with respect to statutory reporting and other statutory requirements.</p>
4	Disclosure of relationship with Directors	NA

## APPOINTMENT OF INTERNAL AUDITOR OF THE COMPANY

Pursuant to provisions of Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended this is to inform you that Board of Directors has approved appointment of **M/s. C S Hariharan & Co LLP, Chartered Accountants having FRN: 001086S / S000045** as Internal Auditors of the Company for **FY 2026-2027** in their meeting held on **May 22, 2026**.

Disclosure of information pursuant to Regulation 30 of SEBI (Listing obligations and disclosure requirements) regulations, 2015, read with circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023.

S.No.	Particulars	Details
1	Reason for change	Appointment of M/s. C S Hariharan & Co LLP, Chartered Accountants for FY 2026-2027
2	Date of appointment	May 22, 2026
3	Brief profile	<p><b>Name of Auditor:</b> M/s. C S Hariharan &amp; Co LLP, Chartered Accountants</p> <p><b>Office Address:</b> EVS Towers, 3<sup>rd</sup> Floor, No. 21, New No. 35, Dr. Radhakrishnan Salai, Mylapore, Chennai – 600 004</p> <p><b>Email:</b> <a href="mailto:cshariharan01@yahoo.co.in">cshariharan01@yahoo.co.in</a></p> <p><b>Filed of experience:</b> having good experience in all matters related to Direct tax Laws, Indirect tax Laws, Company Law, SEBI and various other laws.</p> <p><b>Terms of appointment:</b> Conduct audit for FY 2026-2027</p> <p><b>About the auditor:</b> Having good work experience and proficiency in all matters related to Direct tax laws, Indirect tax laws, Company Law, SEBI and various other business laws and have command over compliance management with respect to statutory reporting and other statutory requirements.</p>
4	Disclosure of relationship with Directors	NA



## **DIVIDEND DISTRIBUTION POLICY**

This policy sets the guideline to be followed while deciding on payment of dividend to its shareholders by the Company in accordance with the provisions of Companies Act, 2013 (the Act) and applicable rules thereunder.

### **PREAMBLE**

Regulation 43A of the SEBI(LODR) Regulations, 2015 requires the top 1000 listed entities based on market capitalization (calculated as on March 31 of every financial year) shall formulate a dividend distribution policy which shall be disclosed on the website of the listed entity and a web-link shall also be provided in their annual reports. The other listed companies may disclose their dividend distribution policies on a voluntary basis on their websites and provide a web-link in their annual reports.

### **OBJECTIVE**

The Policy establishes the principles to ascertain amounts that can be distributed to equity shareholders as dividend by the Company as well as enable the Company strike balance between pay-out and retained earnings, in order to address future needs of the Company. This Policy aims to ensure that the Company makes rational decision with regard to the amount to be distributed to the shareholders as dividend after retaining sufficient funds for the Company's growth, to meet its long-term objective and other purposes. It lays down various parameters which shall be considered by the Board of Directors of the Company before recommendation/declaration of dividend to its shareholders.

### **DEFINITIONS**

- a. "Act" means the Companies Act, 2013 and Rules made thereunder as amended from time to time
- b. "Applicable laws" shall mean to include Companies Act 2013 and Rules made thereunder, Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, and any other regulation, rules, acts, guidelines as may be applicable to the distribution of dividend.
- c. "Board" or "Board of Directors" shall mean Board of Directors of the Company, as constituted from time to time.
- d. "Company" shall mean Khazanchi Jewellers Limited
- e. "Dividend" includes any interim dividend; which is in conformity with Section 2(35) and Section 123 of the Act read with Companies (Declaration and Payment of Dividend) Rules, 2014.
- f. "Financial year" shall mean the period starting from 1st day of April and ending on the 31st day of March every year.



g. "Free reserves" shall mean the free reserves as defined under Section 2 (43) of the Act.

#### **POLICY FOR DECLARATION OF DIVIDEND**

a. Dividends will generally be recommended by the Board once a year, after the announcement of the full year results and before the Annual General Meeting (AGM) of the shareholders, as may be permitted by the Act. The Board may also declare interim dividends as may be permitted by the Act

b. The Company has had a consistent dividend policy that balances the objective of appropriately rewarding shareholders through dividends and to support the future growth.

c. Dividend would continue to be declared on per share basis on the Equity Shares of the Company having face value Rs.10 each. Presently, the Authorized Share Capital of the Company is divided into Equity Shares of Rs.10 each.

d. At present, the issued and paid-up share capital of the Company comprises of only Equity Shares of Rs.10 each which rank with respect to all their rights. Therefore, dividend declared will be distributed amongst all shareholders, based on their shareholding on the record date. There are no other classes of shares except as mentioned above.

e. As in the past, subject to the provisions of the applicable law, the Company's dividend pay-out will be determined based on available financial resources, investment requirements and taking into account optimal shareholder return. Within these parameters, the Company would endeavor to maintain a total **dividend pay-out ratio** in the range of **5% to 20%** of the annual standalone Profits after Tax (PAT) of the Company.

#### **DECIDING CRITERIA FOR DIVIDEND DECLARATION AND UTILIZATION OF RETAINED EARNINGS**

The Company recognizes that shareholders seek returns in form of dividend as well as capital appreciation; hence, the Board of Directors will endeavor to consider this aspect along with several internal and external factors while deciding the dividend criteria.

##### **External factors:**

1. Industry outlook/scenario of the customers
2. Overall economic scenario



3. Statutory/Regulatory requirements
4. Investment opportunities
5. Dividend pay out ratios of comparable companies.

**Internal factors:**

1. Profit earned during the year which shall be measured by various ratios like net profit ratio, current ratio, debt-equity ratio and ratio of profit on total assets.
2. Cash flow after considering repayment of borrowings, if any.
3. Capex requirements of existing business.
4. Acquisition and / or expansion plans.
5. Investment needs of subsidiary companies.
6. Stability of dividend pay-out.
7. Any other factor that the Board may consider appropriate.

The Board will have to judiciously weigh the external and internal factors for the dividend pay-out to maintain consistency of dividend payouts. It is expected that with improvement in results the dividend pay-out will improve.

**Circumstances under which shareholders may not expect dividend:**

- i. In the event of a growth opportunity where the Company may be required to allocate a significant amount of capital.
- ii. In the event of higher working capital requirement for business operations or otherwise.
- iii. In the event of inadequacy of cash flow available for distribution.
- iv. In the event of inadequacy or absence of profits.
- v. Allocation of internal accruals to tide over business disruptions.

The Board may consider not declaring dividend or may recommend a lower pay-out for a given financial year, after analyzing the prospective opportunities and threats or in the event of challenging circumstances such as financial and operational environment.



## **PROCEDURE**

1. The Board of Directors of the Company will analyze all the parameters and recommend appropriate dividend.
2. The Company Secretary & Compliance Officer of the Company shall ensure compliance of Insider Trading Rules of the Company and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
3. The Board of Directors shall approve the declaration or recommendation of Dividend after ensuring compliance of Act, SEBI Regulations and this Policy.
4. The Company shall ensure compliance of provisions of Act, SEBI Regulations and this Policy in relation to dividend

## **MODE OF PAYMENT**

The payment of the dividend would be in cash:

- i. Through electronic clearing services (local, regional or national), direct credit, real time gross settlement, national electronic funds transfer etc. for making payment of dividend. OR
- ii. Through issuance of 'payable-at-par' warrants/ cheques, in case where bank details are not available or the electronic payment instructions have failed or have been rejected by the bank.

## **TRANSFER TO IEPF**

The dividend remained unpaid and unclaimed for a period of 7 years (as per the provisions of Sections 124(5) of the Companies Act, 2013) shall be transferred to Investors Education and Protection Fund set up by the Government in that regard.

## **REVISION**

The Board of Directors have the right to modify, amend or change any or all clauses of this Policy in accordance with the provisions of the Applicable laws / Regulations or otherwise. This Policy is updated on **May 22, 2026**.

## **DISCLOSURES**

The Company shall make appropriate disclosures in compliance with the provisions of the Listing Regulations, in particular the disclosures required to be made in the annual report and on the website of the Company. The policy will be available on the Company's website. The Policy will also be disclosed in the Company's Annual Report.