

KABRA JEWELS LIMITED
(Formerly Known as KABRA JEWELS PRIVATE LIMITED)
CIN: L52393GJ2010PLC061692
REGISTERED OFFICE: SHOP NO. 6, GROUND FLOOR, ISCON CENTER, BESIDES
TANISHQ, SHIVRANJANI CROSSROADS, SATELLITE, AHMEDABAD, GUJARAT-
380015
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11th November, 2025

To,
National Stock Exchange of India Limited
Listing Department
"Exchange Plaza",
Bandra Kurla Complex, Bandra (East),
Mumbai- 400051

SYMBOL: KKJEWELS

Dear Sir(s)/ Madam(s),

Sub: Outcome of the Board Meeting held on Tuesday, 11th November, 2025 and submission of Un-Audited Financial Results (Standalone) for the Half Year ended on 30th September, 2025

Pursuant to Regulations 30, 33 and other applicable regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform that the Board of Directors of Kabra Jewels Limited ['the Company'] at its meeting held today i.e. **Tuesday, 11th November, 2025** has inter-alia discussed, approved, and taken on record the following matter:

1. Approved Un-Audited Financial Results (Standalone) of the Company for the Half Year ended on 30th September, 2025; and took on record 'Limited Review Report' thereon issued by M/s. S.N. Shah & Associates, Statutory Auditors of the Company.

A copy of the approved Un-Audited Financial Results along with Limited Review Report are enclosed herewith.

The meeting commenced at 11:30 A.M. and concluded at 12.30 P.M. at the Registered Office of the Company.

You are requested to kindly take the same on record.

Thanking you.

Yours Faithfully,

FOR, KABRA JEWELS LIMITED
(Formerly known as KABRA JEWELS PRIVATE LIMITED)

KAILASH SATYANARAYAN KABRA
MANAGING DIRECTOR
DIN: 03135234

KABRA JEWELS LIMITED

(Previously known as Kabra Jewels Private Limited)

(CIN:U52393GJ2010PLC061692)

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

E-mail id: onlysolitaires@gmail.com

website: www.kkjewels.org

Standalone Unaudited Financial Results for the Half Year and Year Ended on 30/09/2025

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

	Particulars	Half Year ended			Year ended	
		30-09-2025	31-03-2025	30-09-2024	30-09-2025	31-03-2025
		(Unaudited)	Refer Note 3	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from Operations					
	Sales/Income from operations	9839.94	13302.18	7786.07	9839.94	21088.25
	Other income	35.36	18.19	14.90	35.36	33.09
	Total income from operations	9875.30	13320.37	7800.97	9875.30	21121.34
2	Expenses					
	(a) Purchases	13187.22	12512.06	7953.03	13187.22	20465.09
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(5579.15)	(1736.07)	(1765.65)	(5579.15)	(3501.73)
	(c) Direct Expenses	26.70	23.09	21.64	26.70	44.74
	(d) Employee Benefits Expense	308.02	379.31	265.17	308.02	644.47
	(e) Finance Cost	495.92	535.92	515.76	495.92	1051.67
	(f) Depreciation and amortisation expense	92.25	72.89	71.09	92.25	143.98
	(g) Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)					
		477.08	448.64	327.31	477.08	775.95
	Total Expenses	9008.04	12235.83	7388.34	9008.04	19624.17
3	Profit / (Loss) before exceptional, extra ordinary items and tax (1-2)	867.27	1084.54	412.63	867.27	1497.16
4	Exceptional Items	-	-	-	-	-
5	Profit / (Loss) before extra ordinary items and tax (3-4)	867.27	1084.54	412.63	867.27	1497.16
6	Extra Ordinary Items	-	-	-	-	-
7	Profit / (Loss) from ordinary activities before tax	867.27	1084.54	412.63	867.27	1497.16
8	Tax expense					
	Current Tax	(222.75)	(268.66)	(117.48)	(222.75)	(386.14)
	Deferred Tax [Assets/(Liabilities)]	11.61	36.70	(6.34)	11.61	30.36
	Total Tax Expenses	(211.14)	(231.96)	(123.82)	(211.14)	(355.78)
9	Profit / (Loss) from continuing operation after tax	656.13	852.58	288.81	656.13	1141.38
10	Profit / (Loss) from discontinuing operation	-	-	-	-	-
11	Tax expense of Discontinuing Operation	-	-	-	-	-
12	Profit / (Loss) from discontinuing operation after Tax	-	-	-	-	-
13	Net Profit/(Loss) for the Period	656.13	852.58	288.81	656.13	1141.38
14	Details of equity share capital					
	Paid-up share capital	1048.50	1048.50	736.00	1048.50	1048.50
	Face value of equity share capital	10.00	10.00	10.00	10.00	10.00
15	Reserves excluding revaluation reserve	7636.30	6975.49	2658.08	7636.30	6975.49
16	Earning per Equity Share of Rs.10 Each					
	(a) Basic	6.26	10.72	3.92	6.26	14.36
	(b) Diluted	6.26	10.72	3.92	6.26	14.36

Date: 11th November, 2025

Place: Ahmedabad

For, KABRA JEWELS LIMITED

Kailash Kabra
Managing Director
DIN: 03135234

Notes :

- 1 The above results were reviewed by the Audit Committee and were thereafter approved by the Board of Directors at their respective meetings held on November 11, 2025.
- 2 The financial results have been prepared in accordance with Accounting Standards prescribed under section 133 of the Companies Act, 2013 read with rule 7 of Companies (Accounts) Rules, 2014 and generally accepted accounting principles in India.
- 3 The figure for the half year ended 31st March, 2025 is the balancing figures between the audited figures in respect of the full financial year and Unaudited half year figures upto the second quarter of the respective financial year.
- 4 The company is operating in single segment hence the reporting responsibility under segment reporting is not applicable to us.
- 5 The figures for the corresponding previous year have been regrouped/reclassified wherever necessary, to make them comparable.

Unaudited Standalone Statement of Assets And Liabilities for the Year Ended On 30/09/2025			
(Rs. In Lacs)			
	Particulars	Period Ended	Year ended on
		30.09.2025	31.03.2025
		(Unaudited)	(Audited)
	Equity and Liabilities		
1	Shareholders' Fund		
	Share Capital	1048.50	1048.50
	Reserves and Surplus	7636.30	6975.49
	Total Share Holders Fund	8684.80	8023.99
2	Non-Current liabilities		
	Long Term Borrowings	6321.82	3137.18
	Deffered Tax Liabilities	-	-
	Long term provisions	44.38	44.38
	Total Non Current Liabilities	6366.20	3181.56
3	Current Liabilities		
	Short Term Borrowings	5941.25	6397.21
	Trade Payables		
	(i) Total outstanding dues to Micro, Small & Medium Enterprise	605.53	226.10
	(ii) Total outstanding dues to other than Micro, Small & Medium Enterprise	2158.72	539.52
	Other Current Liabilities	490.74	145.65
	Short Term Provisions	255.69	414.40
	Total Current Liabilities	9451.92	7722.88
	TOTAL EQUITY AND LIABILITIES	24502.92	18928.44
	ASSETS		
1	Non-Current Assets		
(i)	Property, Plant & Equipment and Intangible Asset		
	Tangible Assets	1379.95	1332.47
	Intangible Assets	2.00	1.88
	Capital Work in Progress	1.77	10.61
	Total Property, Plant & Equipment and Intangible Asset	1383.72	1344.95
(ii)	Deferred Tax Asset	12.16	0.55
(iii)	Other Non-Current Assets	74.18	73.43
	Total Non-Current assets	1470.06	1418.93
2	Current assets		
	Inventories	20603.61	15024.46
	Trade Receivables	381.54	218.25
	Cash and Cash Equivalents	1229.15	1341.81
	Short-Term Loans and Advances	817.46	923.31
	Other Current Assets	1.11	1.68
	Sub-Total-Current Assets	23032.86	17509.50
	TOTAL ASSETS	24502.92	18928.44

Date: 11th November, 2025

Place: Ahmedabad

For, KABRA JEWELS LIMITED

Kailash Kabra
Managing Director
DIN: 03135234

Unaudited Standalone Cashflow Statement for the Year Ended On 30/09/2025

	Particulars	Period Ended	Year ended
		30.09.2025	30.09.2024
		(Unaudited)	(Audited)
A	Cash Flow From Operating Activities		
	Net Profit before tax as per Profit & Loss A/c	867.27	412.63
	Adjustments :		
	Depreciation and amortization	92.25	71.09
	Loss/(Profit) on Sale of Fixed Assets/Exceptional Items	(1.21)	-
	Interest Income	(0.92)	-
	Finance Cost	495.92	515.76
	Prior Period (Expenses)/Income	4.68	(1.24)
	Operating Profit before working capital	1457.99	998.23
	Adjusted for :		
	i) Trade Receivables, Loans & Advances & Other Current Asset	(56.87)	176.89
	ii) Inventories	(5579.15)	(1765.65)
	iii) Trade Payable & Liabilities	2348.40	172.08
	Cash generated from operations	(1829.64)	(418.45)
	Direct Tax Paid	(404.32)	(334.24)
	Net Cash from Operating Activities (a)	(2233.95)	(752.68)
B	Cash Flow from Investing Activities :		
	Purchase of PPE (Incl. Work In Progress)	(136.83)	(133.25)
	Proceeds from Sale of PPE	7.02	-
	Interest Received	0.92	-
	Net Cash used in Investing Activities (b)	(128.90)	(133.25)
C	Cash Flow from Financing Activities		
	Proceeds from/(Repayment) of Long Term Borrowings (Net)	3184.64	1212.77
	Proceeds from/(Repayment) of Short Term Borrowings (Net)	(455.97)	73.41
	Payment For Security deposit	(0.75)	2.30
	Issue Of Share Capital /Warrant	-	-
	Changes in Share Premium	-	-
	Fund Raising Expenses	-	-
	Finance Costs	(477.74)	(494.57)
	Net Cash from financing Activities (c)	2250.18	793.91
	Net Increase in cash & cash equivalents (a+b+c)	(112.67)	(92.03)
	Opening Balance of Cash & Cash equivalents	1341.81	200.97
	Closing Balance of Cash & Cash equivalents	1229.15	108.94
	Net Increase/(Decrease) in cash & cash equivalents	(112.67)	(92.03)

Notes

- Statement of cash flow has been prepared under the indirect method as set out in AS-3 on statement of cashflows specified under Sec-133 of Companies Act,2013 read with Companies (Accounts) Rules, 2014.
- Reconciliation of Cash & Cash Equivalents as per the statement of cash flow

SR. NO.	Particulars	Period Ended	Year Ended
		30.09.2025	30.09.2024
1	Balances with Banks		
	- in Current Accounts	1040.17	11.69
	- in Overdraft Accounts	0.84	3.00
	- in Fixed Deposits (Original Maturity of 3 months or less)	-	-
2	Cash on hand	188.14	94.26
	Cash and Cash Equivalents at the End of the Period	1229.15	108.94

Date: 11th November, 2025
Place: Ahmedabad

For, KABRA JEWELS LIMITED

Kailash Kabra
Managing Director
DIN: 03135234

Limited Review Report

Independent Auditor's Review Report on the Half Yearly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review Report to
The Board of Directors
Kabra Jewels Limited

INTRODUCTION

We have reviewed the accompanying statement of unaudited standalone financial results of **Kabra Jewels Limited** (the 'Company') for the half year ended September 30, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Regulation") as amended.

This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standards 34 "Interim Financial Reporting" ("AS 26"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

SCOPE OF REVIEW

We conducted our review of the financial statements in accordance with the Standard on Review Engagement (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's personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

CONCLUSION

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement of Standalone unaudited financial results prepared in accordance with the applicable Accounting Standards and other recognized Accounting Practices and Policies has not disclosed the Information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed or that it contains any material misstatement.

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




**DHRUVIN JOSHI
PARTNER**

M. NO.: 612290

DATE: NOVEMBER 11, 2025

PLACE: AHMEDABAD

UDIN: 25612290BMIUBT2774p