Manoj Jewellers Limited
Regd. Off.: 59, NSC Bose Road, Sowcarpet,
Chennai - 600 079, Tamilnadu, India
Ph. No.: 044-4204 9740 / 41,
Branch Off : #16A, Ranganathan Avenue,Kilpauk,Chennai - 600 010
Ph. No.: 46889588 / 69
E-mail : info@manojjewellerslimited.com
Website : www.manojjewellerslimited.com
CIN : L52393TN2007PLC064834

Date: August 21, 2026

To,
The Manager
BSE SME Platform
Department of Corporate Services
25th Floor, P.J. Towers, Dalal Street
Fort, Mumbai - 400 001

REF: Company Code BSE Code: 544400 (MANOJ JEWELLERS LIMITED)

Subject: Intimation regarding Notice of Annual General Meeting ("AGM")

Dear Sir/ Madam,

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended, please find enclosed herewith a copy of the Notice convening the Annual General Meeting (AGM) of the Company scheduled to be held on Saturday, 12th September, 2026 at Registered office of the Company situated at NO 59, NSC BOSE ROAD SOWCARPET, Chennai, CHENNAI, Tamil Nadu, India, 600079 at 03:00 P.M.

The aforesaid AGM Notice is also available on website of the Company at www.manojjewellerslimited.com, and website of stock Exchange i.e. BSE Limited at www.bseindia.com

The remote e-voting shall commence on Wednesday, 09th September, 2026 at 09:00 a.m. (IST) and shall end on Friday, 11th September, 2026 at 05:00 p.m. (IST). During this period, Members of the Company holding shares in physical or electronic form as on the Cut-Off Date i.e. Friday 04th September, 2026 may cast their vote electronically.

Kindly take the above information on your records.

Yours faithfully,

For **MANOJ JEWELLERS LIMITED**

S MANOJKUMAR

Digitally signed by S MANOJKUMAR
Date: 2026.08.21 14:57:40 +05'30'

NAME: MANOJ KUMAR
DESIGNATION: MANAGING DIRECTOR
DIN - 01730747

CONTENT OF THE REPORT

CORPORATE INFORMATION

Board of Directors

Manoj Kumar
Managing Director & Chairman

Raj Kumari
Whole - Time Director

Sunil Shantilal
Executive Director

Suganchand Ramesh Kumar
Non-Executive Independent Director
(Re-appointed w.e.f. 18 February, 2026)

Prasanchand Daga Prathik
Non-Executive Independent Director
(Re-appointed w.e.f. 18 February, 2026)

Ranjith Kumar Sharup
Non-Executive Independent Director

Key Managerial Personnel

Mayank Girishbhai Garach
Chief Financial Officer
(Upto 4th June, 2026)

Sunil Shantilal
Chief Financial Officer
(Appointed w.e.f. 24th June, 2026)

Vaneeta Khanna
Company Secretary & Compliance Officer

Statutory Auditors

M/s Mardia & Associates, Chartered Accountants, Firm Registration No. 007888S

Secretarial Auditors

M/s. Dilip Swarnkar & Associates, Company Secretary

Internal Auditor

M/s. Arham Professional Service, Consultancy Firm

Registered Office

NO 59, NSC Bose Road, Sowcarpet, Chennai, Tamilnadu - 600079

Registrar & Share Transfer Agent

Skyline Financial Services Private Ltd-

D-153A, 1st Floor Okhla Industrial Area, Phase-I, New Delhi -110 020, India.

Contact Us

Investors Email-Id:
investor@manojjewellerslimited.com

Website:
www.manojjewellerslimited.com

Corporate Identification No:
L52393TN2007PLC064834

MANAGING DIRECTOR MESSAGE TO SHAREHOLDERS

Dear Stakeholders,

On behalf of the Board of Directors, I am pleased to present to you the Annual Report for the Financial Year ended March 31, 2026 ("F.Y. 2025-26").

It's a moment of immense pleasure for us as we connect this year on the occasion of 19th Annual General Meeting of **Manoj Jewellers Limited**.

It is with pride that I pen this statement. I hope this letter finds you in good health.

We believe in creating value by taking constant efforts towards building capabilities and developing our competitive edge over peers with the help of bringing in diversity and transparency in doing business and would continue to do so in order to become a stronger entity than we were yesterday.

I would like to take this opportunity to thank our employees for sticking through despite the difficult times. Our focus has been to go an extra mile in taking good care of the health of our employees along with the financial health of the Company.

Most importantly, I would like to thank you, our Shareholders, Bankers and other Stakeholders for your overwhelming trust and confidence that helped and motivated us to pursue an agenda that is in the long-term interest of the Company and hope that this mutual relationship will continue to prosper in long run also.

With Warm Regards,

For Manoj Jewellers Limited

Sd/-

Manoj Kumar
Chairman and Managing Director
DIN: 01730747

19TH ANNUAL GENERAL MEETING

Date: Saturday,12th September, 2026

Time: 03.00 PM

Venue: No. 59, NSC Bose Road Sowcarpet, Chennai,
Chennai, Tamil Nadu, India, 600079

NOTICE OF ANNUAL GENERAL MEETING

NOTICE IS HEREBY GIVEN THAT THE 19TH ANNUAL GENERAL MEETING OF THE MEMBERS OF MANOJ JEWELLERS LIMITED ("COMPANY") WILL BE HELD ON SATURDAY, SEPTEMBER 12, 2026 AT 03.00 P.M. AT NO. 59, NSC BOSE ROAD SOWCARPET, CHENNAI, CHENNAI, TAMIL NADU, INDIA, 600079 TO TRANSACT THE FOLLOWING BUSINESS:

ORDINARY BUSINESS:

1. **ADOPTION OF AUDITED STANDALONE FINANCIAL STATEMENTS:**

To receive, consider and adopt the Audited Standalone Financial Statements of the Company for the financial year ended March 31, 2026, together with the Reports of the Board of Directors and Auditors thereon.

2. **APPOINTMENT OF MR. SUNIL SHANTILAL (DIN: 01730790) AS EXECUTIVE DIRECTOR, LIABLE TO RETIRE BY ROTATION:**

To appoint a Director in place of Mr. Sunil Shantilal (DIN 01730790) who retires by rotation in terms of Section 152(6) of the Companies Act, 2013 and being eligible, seeks re-appointment.

To consider and if thought fit, to pass with or without modification(s), the following resolution as an **Ordinary Resolution**:

"RESOLVED THAT, pursuant to the provisions of Section 152 of the Companies Act, 2013, Mr. Sunil Shantilal (DIN: 01730790) who retires by rotation and being eligible offers himself for reappointment, be and is hereby re-appointed as an Executive Director of the Company."

SPECIAL BUSINESS:

3. **INCREASING IN REMUNERATION OF DIRECTORS EXCEEDING THE OVERALL MANAGERIAL REMUNERATION LIMIT AS PER THE PROVISIONS OF SECTION 197 OF THE COMPANIES ACT, 2013:**

To consider and, if thought fit, to pass with or without modification(s), following resolution as a Special Resolution:

"RESOLVED THAT pursuant to the provisions of Section 197(1), the first proviso thereto, Section 198 and all other applicable provisions, if any, of the Companies Act, 2013 ("the Act") read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and other applicable Rules made thereunder (including any statutory modification(s), amendment(s), re-enactment(s) or substitution thereof for the time being in force), and subject to such other approvals, permissions and sanctions as may be necessary, the consent of the Members of the Company be and is hereby accorded for payment of aggregate managerial remuneration to the Directors of the Company, including the Managing Director, Whole-time Director(s), Executive Director(s) and commission, if any, payable to Non-Executive/Independent Directors in accordance with the provisions of the Act, for financial year 2026-27 in excess of eleven per cent (11%) but not exceeding twenty per cent (20%) of the net profits of the Company computed in accordance with the provisions of Section 198 of the Act, for each financial year during the period of applicability of this approval.

RESOLVED FURTHER THAT pursuant to the provisions of Section 197(1) read with Section 198 and other applicable provisions of the Act, consent of the Members be and is hereby accorded for payment of remuneration for financial year 2026-27 to the payment of remuneration to Mr. Manoj Kumar, Managing Director and Ms. Raj Kumari, Whole-time Director of the Company, in excess of 10% of the net profits of the Company calculated as per the provisions of Section 198 of the Act for Financial Year 2026-27, comprising of salary, perquisites, allowances, and any other benefits, as may be determined by the Board of Directors from time to time, provided that the aggregate managerial remuneration payable to all Directors of the Company shall not exceed Twenty per cent (20%) of the net profits of the Company as computed under Section 198 of the Act.

RESOLVED FURTHER THAT, the payment of remuneration to other directors of the Company, who are neither managing directors nor whole-time directors in excess of 1% of the net profits of the Company calculated as per the provisions of Section 198 of the Act for a period of Financial Year 2026-27, comprising of salary, perquisites, allowances, and any other benefits, as may be determined by the Board of Directors from time to time.

RESOLVED FURTHER THAT, in the event of any statutory amendment or modification or relaxation in the provisions of Schedule V of the Act, relating to the payment of remuneration to the managerial personnel, the Board of Directors of the Company, (including its committees thereof), subject to the recommendations of the Nomination and Remuneration Committee be and is hereby authorized to vary the remuneration, commission, perquisites, and other benefits etc. within such prescribed limits.

RESOLVED FURTHER THAT, the Board of Directors of the Company, (including its committees thereof), be and is hereby authorized to do and perform all such acts, deeds, matters or things as may be considered necessary, appropriate, expedient or desirable to give effect to above resolution."

4. RE-APPOINTMENT OF MS. RAJ KUMARI (DIN: 09607998) AS WHOLE-TIME DIRECTOR AND FIXATION OF REMUNERATION:

To consider and, if thought fit, to pass with or without modification(s), following resolution as a Special Resolution.

"RESOLVED THAT pursuant to the provisions of Sections 196, 197, 198, 203 and other applicable provisions, if any, of the Companies Act, 2013 ("the Act"), read with Schedule V to the Act and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, and other applicable provisions of the Act, including any statutory modification(s) or re-enactment(s) thereof for the time being in force, and pursuant to the recommendation of the Nomination and Remuneration Committee and the Board of Directors of the Company, consent of the Members of the Company be and is hereby accorded for the re-appointment of Ms. Raj Kumari (DIN: 09607998) as Whole-Time Director of the Company for a further period of five (5) years with effect from 16^{th} July 2027, on such terms and conditions, including remuneration, as set out in the Explanatory Statement annexed to the Notice of this Annual General Meeting.

RESOLVED FURTHER THAT the remuneration payable to Ms. Raj Kumari in her capacity as Whole-Time Director shall be upto ₹30,00,000/- (Rupees Thirty Lakhs only) per annum, with such annual increments as may be determined by the Board of Directors and Nomination and Remuneration Committee from time to time, subject to the applicable provisions of the Act, Schedule V thereto and the SEBI LODR Regulations.

RESOLVED FURTHER THAT the aforesaid remuneration shall comprise salary, allowances, perquisites and other benefits as may be determined by the Board in accordance with the applicable provisions of the Act and the rules made thereunder.

RESOLVED FURTHER THAT in the event of absence or inadequacy of profits in any financial year during the tenure of the Whole-Time Director, the remuneration payable to her shall be governed by the applicable provisions of Schedule V to the Act and other applicable provisions of law, and the Company shall obtain such approvals as may be required.

RESOLVED FURTHER THAT the Board of Directors of the Company, including any Committee thereof, be and is hereby authorised to alter, vary or modify the terms and conditions of the said re-appointment and remuneration, provided that such alteration, variation or modification is within the overall limits approved by the members and is in accordance with the applicable provisions of the Act, SEBI LODR Regulations and other applicable laws.

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorized to do all such acts, deeds, matters and things and to execute all such documents and writings as may be necessary, proper, expedient or desirable for the purpose of giving effect to this resolution."

5. RE-APPOINTMENT OF MR. MANOJ KUMAR (DIN: 01730747) MANAGING DIRECTOR AND FIXATION OF REMUNERATION:

To consider and, if thought fit, to pass with or without modification(s), following resolution as a Special Resolution.

"RESOLVED THAT pursuant to the provisions of Sections 196, 197, 198 and other applicable provisions, if any, of the Companies Act, 2013 ("Act"), read with Schedule V to the Act and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, and other applicable provisions of the Act, including any statutory modification(s) or re-enactment(s) thereof for the time being in force, and pursuant to the recommendation of the Nomination and Remuneration Committee and the Board of Directors of the Company, consent of the Members of the Company be and is hereby accorded for the re-appointment of Mr. Manoj Kumar (DIN: 01730747) as Managing Director of the Company, for a further period of Five (5) years with effect from 17th July, 2027, on the terms and conditions including remuneration as recommended by the Nomination and Remuneration Committee and approved by the Board of Directors.

RESOLVED FURTHER THAT Mr. Manoj Kumar shall be entitled to receive remuneration upto ₹50,00,000/- (Rupees Fifty Lakhs only) per annum, comprising salary, allowances, perquisites and other benefits, as recommended by the Nomination and Remuneration Committee and approved by the Board of Directors, subject to the applicable provisions of the Companies Act, 2013, Schedule V thereto and the SEBI LODR Regulations.

RESOLVED FURTHER THAT the aforesaid remuneration shall be subject to such annual increments as may be recommended by the Nomination and Remuneration Committee and approved by the Board of Directors from time to time, provided that the overall remuneration payable to Mr. Manoj Kumar shall remain within the limits approved by the members and prescribed under the applicable provisions of the Act, Schedule V thereto and the SEBI LODR Regulations.

RESOLVED FURTHER THAT in the event of absence or inadequacy of profits in any financial year during the tenure of Mr. Manoj Kumar as Managing Director, the remuneration payable to him shall be governed by the applicable provisions of Schedule V to the Act and other applicable laws, rules and regulations, and shall be subject to such approvals as may be required under applicable law.

RESOLVED FURTHER THAT the Board of Directors, based on the recommendation of the Nomination and Remuneration Committee, be and is hereby authorized to determine the manner and components of the aforesaid remuneration, including salary, allowances, perquisites and other benefits, and to make such modifications, variations or alterations in the terms and conditions of remuneration as may be necessary or expedient, provided that the same shall be within the overall limits approved by the members and in accordance with the applicable provisions of the Act, Schedule V thereto and the SEBI LODR Regulations.

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorized to do all such acts, deeds, matters and things and to execute all such documents and writings as may be necessary, proper, expedient or desirable for the purpose of giving effect to this resolution."

6. **<u>RE-APPOINTMENT OF MR. SHANTILAL SUNIL (DIN: 01730790) AS AN EXECUTIVE DIRECTOR OF THE COMPANY:</u>**

To consider and, if thought fit, to pass with or without modification(s), following resolution as a Special Resolution.

"RESOLVED THAT pursuant to the provisions of Sections 196, 197, 198 and other applicable provisions of the Companies Act, 2013 ("Act"), read with Schedule V to the Act and the rules made thereunder, as amended from time to time, and the applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, and based on the recommendation of the Nomination and Remuneration Committee and approval of the Board of Directors of the Company, consent of the Members of the Company be and is hereby accorded for the re-appointment of Mr. Sunil Shantilal (DIN: 01730790) as Executive Director of the Company after 16 July 2027on the terms and conditions including remuneration as recommended by the Nomination and Remuneration Committee and approved by the Board of Directors.

RESOLVED FURTHER THAT Mr. Sunil Shantilal shall be entitled to receive remuneration upto ₹40,00,000/- (Rupees Forty Lakhs only) per annum, comprising salary, allowances, perquisites and other benefits, as recommended by the Nomination and Remuneration Committee and approved by the Board of Directors, subject to the applicable provisions of the Companies Act, 2013, Schedule V thereto and the SEBI LODR Regulations.

RESOLVED FURTHER THAT in the event of absence or inadequacy of profits in any financial year during the tenure of Mr. Sunil Shantilal as Executive Director, the remuneration payable to him shall be subject to the applicable provisions of Schedule V to the Act and other applicable provisions of law.

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorized to do all such acts, deeds, matters and things and to execute all such documents and writings as may be necessary, proper, expedient or desirable for the purpose of giving effect to this resolution."

By Order of the Board of Directors
For Manoj Jewellers Limited

Sd/-

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Manoj Kumar
Managing Director
DIN: 01730747

Date: 20 August, 2026
Place: Chennai

NOTES

1. **A MEMBER ENTITLED TO ATTEND AND VOTE AT THE ANNUAL GENERAL MEETING IS ENTITLED TO APPOINT ONE OR MORE PROXIES TO ATTEND AND VOTE ON A POLL INSTEAD OF HIMSELF/HERSELF. SUCH A PROXY NEED NOT BE A MEMBER OF THE COMPANY.**

   A person can act as a Proxy on behalf of Members not exceeding fifty (50) and holding in aggregate not more than ten percent (10%) of the total share capital of the Company. A Member holding more than ten percent (10%) of the total share capital of the Company may appoint a single person as Proxy and such Proxy shall not act as a Proxy for any other Member.

   The Proxy form is annexed with this Notice. The instrument appointing the Proxy, in order to be effective, should be deposited at the Registered Office of the Company, duly completed, stamped and signed, not less than 48 hours before the commencement of the Meeting.

   Corporate Members intending to send their authorized representatives to attend the Annual General Meeting ("the Meeting") are requested to send to the Company a certified true copy of the Board Resolution authorizing their representatives to attend and vote on their behalf at the Meeting.

   During the period beginning 24 hours before the time fixed for the commencement of the Meeting and ending with the conclusion of the Meeting, a Member is entitled to inspect the Proxies lodged, at any time during the business hours of the Company, provided that not less than 3 days of notice in writing is given to the Company by such Member.

2. In case of joint holders attending the Meeting, only such joint holder who is higher in the order of names will be entitled to vote.

3. The Members/Proxies are requested to bring the attendance slip duly filled in for attending the Meeting.

4. The Register of Directors and Key Managerial Personnel and their Shareholding, the Register of Contracts or Arrangements in which Directors are interested will be available for inspection at the Meeting.

5. All the documents referred to in the Notice are annexed thereto including the Annual Report for the financial year 2025-26 and Notice of the 19th Annual General Meeting are open for inspection by the Members, without any fees, at the Registered Office of the Company at No 59, NSC Bose Road, Sowcarpet Chennai, Tamilnadu 600079 between 11.00 a.m. and 01.00 p.m. on all working days except Saturday and Sunday up to the date of the Meeting and the same shall also be made available for inspection by Members at the Meeting.

   Members holding shares in physical form are requested to approach, Skyline Financial Services Private Limited the Registrar and Share Transfer Agents of the Company situated at D-153A, 1st Floor Okhla Industrial Area Phase-I, New Delhi -110 020, India for:

   (a) intimating any change in their address and/or bank mandate;

   (b) submitting requests for transfer, transmission, name change, split, consolidation, etc.;

(c) nominating any person to whom the shares shall vest in the event of death;

(d) updating/registering their e-mail address for correspondence; and

(e) any other queries with respect to shares held by them.

6. Members holding shares in electronic form are hereby informed that the Company or its Registrar cannot act on any request received directly from them for any change of address and/or bank mandate or change in e-mail address. Such changes are to be intimated only to the Depository Participants of the Members.

7. Details of Directors retiring by rotation at the ensuing Meeting are provided in the explanatory statement as Annexure A annexed to the Notice pursuant to the provisions of (i) Regulation 36(3) the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and (ii) Secretarial Standard on General Meetings (SS-2), issued by the Institute of Company Secretaries of India, forms integral part of the notice.

8. Members who have not registered their e-mail address for receiving all communications including Annual Report, Notices and Circulars, etc. from the Company electronically, are requested to register the same with their Depository Participants (for shares held in electronic form) and with Skyline Financial Services Private Limited, the Registrar and Share Transfer Agents of the Company (for shares held in physical form). Members, who have registered their e-mail address, are also entitled to receive such communication in physical form, upon request.

9. The Board of Director vide resolution dated 20th August, 2026 has appointed M/s. Dilip Swarnkar & Associates, Practicing Company Secretaries as scrutinizer for the 19th Annual General Meeting of the Company.

10. In compliance with the provisions of Section 108 and Section 110 of the Act read with Rules 20 and 22 of Companies (Management and Administration) Rules, 2014, Regulation 44 of the Listing Regulations, SS-2 and the MCA Circulars, the Company is pleased to provide remote e-voting facility to its Members, to enable them to cast their votes electronically. The detailed procedure with respect to remote e-voting is mentioned in note no. 16 of this Notice.

11. The remote e-voting shall commence on Wednesday, 09th September, 2026 at 09:00 a.m. (IST) and shall end on Friday, 11th September, 2026 at 05:00 p.m. (IST). During this period, Members of the Company holding shares in physical or electronic form as on the Cut-Off Date i.e. Friday, 04th September, 2026 may cast their vote electronically.

12. The Annual Report for the financial year 2025-26 and Notice of the 19th Annual General Meeting, inter-alia, indicating the process and manner of voting along with Attendance Slip and Proxy Form are being sent in electronic mode to all the Members holding shares in dematerialized form and having their e-mail address registered with their Depository Participants and such other Members who have positively consented in writing to receive the same by electronic mode. Further physical copies of the above-mentioned documents are being sent to all other Members by the permitted mode. Members, who have received the above documents in electronic mode, are entitled to receive the same, free of cost, in physical form, upon making a request in this regard to Skyline Financial Services Private Limited, the Registrar and Share Transfer Agents of the Company or to the Company. The abovementioned

documents are also available for download on the Company's website i.e. www.manojjewellerslimited.com and on the websites of the Stock Exchanges i.e. BSE Limited at www.bseindia.com.

13. The Securities and Exchange Board of India (SEBI) has mandated the submission of Permanent Account Number (PAN) by every participant in the securities market. Members holding shares in electronic form are, therefore, requested to submit their PAN to their Depository Participant(s). Members holding shares in physical form are required to submit their PAN details to the Company.

14. Only bonafide members of the Company whose names appear on the Register of Members/Register of Beneficial Owners/Proxy holders, in possession of valid attendance slips duly filled and signed will be permitted to attend the meeting. The Company reserves its right to take all steps as may be deemed necessary to restrict non-members from attending the meeting.

15. THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING ARE AS UNDER:-

The remote e-voting period begins on Wednesday, September 09, 2026 at 09:00 A.M. and ends on Friday, September 11, 2026 at 05:00 P.M. The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. September 04, 2026, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being September 04, 2026.

How do I vote electronically using NSDL e-Voting system?

The way to vote electronically on NSDL e-Voting system consists of "Two Steps" which are mentioned below:

Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting for Individual shareholders holding securities in demat mode

In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	1) For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you

will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period

2) Existing **IDeAS** user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the "**Beneficial Owner"** icon under **"Login"** which is available under **'IDeAS'** section , this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on **"Access to e-Voting"** under e-Voting services and you will be able to see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select **"Register Online for IDeAS Portal"** or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp

3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period.

4) Shareholders/Members can also download NSDL Mobile App "**NSDL Speede**" facility by scanning the QR code mentioned below for seamless voting experience.

NSDL Mobile App is available on

App Store   Google Play

Individual Shareholders holding securities in demat mode with CDSL	1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password. 2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. 4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.

Login type	Helpdesk details

Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at 022 - 4886 7000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800-21-09911

B) Login Method for e-Voting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

How to Log-in to NSDL e-Voting website?

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.
   Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at https://eservices.nsdl.com/ with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.
4. Your User ID details are given below :

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12****** then your user ID is IN300***12******.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12************** then your user ID is 12**************
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. Password details for shareholders other than Individual shareholders are given below:
   a) If you are already registered for e-Voting, then you can user your existing password to login and cast your vote.

   b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.

c) How to retrieve your 'initial password'?

(i) If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.

(ii) If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered.**

6. If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:
   a) Click on "**Forgot User Details/Password**?"(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
   b) **Physical User Reset Password**?" (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
   c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.com mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
   d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.

7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.
8. Now, you will have to click on "Login" button.
9. After you click on the "Login" button, Home page of e-Voting will open.

Step 2: Cast your vote electronically on NSDL e-Voting system.

How to cast your vote electronically on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle is in active status.

2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period.

3. Now you are ready for e-Voting as the Voting page opens.

4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.

5. Upon confirmation, the message "Vote cast successfully" will be displayed.

6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.

7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to csdilipsonioffice@gmail.com with a copy marked to evoting@nsdl.com. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on **"Upload Board Resolution / Authority Letter"** displayed under **"e-Voting"** tab in their login.

2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "Forgot User Details/Password?" or "Physical User Reset Password?" option available on www.evoting.nsdl.com to reset the password.

3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on : 022 - 4886 7000 or send a request to Abhijeet Gunjal at evoting@nsdl.com

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to cs@manojjewellerslimited.com
2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) to cs@manojjewellerslimited.com. If you are an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A**) i.e. **Login method for e-Voting for Individual shareholders holding securities in demat mode**.
3. Alternatively shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.
4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

EXPLANATORY STATEMENT:

The following explanatory statement pursuant to Section 102 of the Act sets out the material facts relating to the special business mentioned in the Notice of the AGM:

Item No. 03:

The Company is required to obtain the approval of the Members by way of a Special Resolution for payment of managerial remuneration to its Directors, including the Managing Director, Whole-time Director(s), Executive Director(s) and remuneration/commission payable to Non-Executive Directors/Independent Directors, where such remuneration exceeds the limits prescribed under Section 197 of the Companies Act, 2013 ("the Act"), read with the applicable provisions of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and Schedule V to the Act.

The Board of Directors of the Company, based on the recommendation of the Nomination and Remuneration Committee, considers that the remuneration payable to the managerial personnel and other Directors should be commensurate with their roles, responsibilities, qualifications, experience, contribution and performance, as well as the overall performance and financial position of the Company.

The Company proposes to obtain the approval of the Members for payment of aggregate managerial remuneration to the Directors of the Company, including the Managing Director, Whole-time Director(s), Executive Director(s) and commission, if any, payable to Non-Executive/Independent Directors, for the Financial Year 2026-27, in excess of the overall limit prescribed under Section 197 of the Act, but subject to an overall ceiling of twenty per cent (20%) of the net profits of the Company computed in accordance with Section 198 of the Act, and subject to all applicable provisions of the Act and the Rules made thereunder.

The Company further proposes to obtain the approval of the Members for payment of remuneration to Mr. Manoj Kumar, Managing Director, and Ms. Raj Kumari, Whole-time Director, for the Financial Year 2026-27, which may exceed the limits otherwise applicable to an individual Managing Director/Whole-time Director under Section 197 of the Act. Such remuneration may comprise salary, allowances, perquisites and other benefits, as may be determined by the Board of Directors from time to time, based on the recommendation of the Nomination and Remuneration Committee and in accordance with the applicable provisions of the Act.

The Company also proposes to obtain the approval of the Members for payment of remuneration, including commission, salary, allowances, perquisites and other benefits, to Non-Executive Directors/Independent Directors, as may be determined by the Board of Directors from time to time, where such remuneration exceeds the limits prescribed under the Act, subject to the overall limits approved by the Members and the applicable statutory provisions.

The proposed approval is intended to provide the Company with the necessary flexibility to suitably remunerate its directors in view of their responsibilities and contribution to the Company's growth and performance, while ensuring that such remuneration remains within the overall ceiling approved by the Members and the limits prescribed under the Act.

The Board further proposes that, in the event of any statutory amendment, modification, relaxation or re-enactment of the provisions of the Act or Schedule V relating to payment of remuneration to managerial personnel, the Board of Directors, including its committees thereof, be authorised, subject to the recommendations of the Nomination and Remuneration Committee and within the limits prescribed under the amended provisions, to vary or revise the remuneration, commission, perquisites and other benefits payable to the Directors.

The Board of Directors is of the opinion that the proposed Special Resolution is in the best interests of the Company and its Members and accordingly recommends the Special Resolution set out at Item No. 3 of the accompanying Notice for approval by the Members.

Except Mr. Manoj Kumar, Ms. Raj Kumari, Managing Director and Whole-time Director of the Company respectively and Mr. Sunil Shantilal, Executive Director to the extent of their interest in the proposed remuneration, none of the other Directors, Key Managerial Personnel of the Company or their respective relatives is concerned or interested, financially or otherwise, in the proposed Special Resolution.

The proposed remuneration shall be subject to the provisions of the Act, the Rules made thereunder, Schedule V to the Act and such other approvals, permissions and sanctions as may be applicable.

The Members are requested to consider and approve the Special Resolution set out at Item No. 3 of the accompanying Notice.

Item No. 04:

The Board of Directors of the Company, at its meeting held on 20th August 2026, based on the recommendation of the Nomination and Remuneration Committee, has approved the re-appointment of Ms. Raj Kumari (DIN: 09607998) as Whole-Time Director of the Company for a further period of five (5) years commencing from 16th July, 2027 and ending on 15th July, 2032, subject to the approval of the Members of the Company. The present term of office of Mr. Raj Kumari as Whole-Time Director of the Company is due to expire on 15th July, 2027.

Considering her experience, responsibilities, contribution to the Company and the nature of duties performed, the Board has proposed remuneration upto ₹35,00,000/- (Rupees Thirty-Five Lakhs only) per annum, together with applicable allowances, perquisites and benefits, in accordance with the terms approved by the Board and subject to applicable provisions of the Companies Act, 2013 and SEBI LODR Regulations.

During her tenure, Ms. Raj Kumari has been actively involved in the overall management and strategic affairs of the Company and has made significant contributions towards the growth and development of the business. The Board is of the view that her continued association will be beneficial to the Company and will provide continuity and valuable guidance in achieving the Company's business objectives.

The proposed re-appointment and the terms and conditions thereof, including remuneration, are in accordance with the applicable provisions of Sections 196, 197, 198 and 203 and other applicable provisions of the Companies Act, 2013, read with Schedule V thereto, and the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The remuneration payable to Ms. Raj Kumari shall be as approved by the Board of Directors on the recommendation of the Nomination and Remuneration Committee and shall be subject to the limits and conditions prescribed under the Companies Act, 2013 and the rules made thereunder. The Board shall have the authority to alter or vary the terms and conditions of remuneration within the permissible statutory limits.

Ms. Raj Kumari has given her consent to the proposed re-appointment and has confirmed that she is not disqualified from being appointed as a Director under Section 164 of the Companies Act, 2013. She has also confirmed that she is not debarred from holding the office of Director by any order of SEBI or any other statutory authority.

The Company has received the necessary declarations and disclosures from Ms. Raj Kumari in accordance with the applicable provisions of the Companies Act, 2013 and SEBI LODR Regulations.

The proposed re-appointment is subject to approval of the members and shall take effect from the date immediately following the expiry of her existing term on 16th July 2027.

The requisite disclosures relating to Ms. Raj Kumari, including her brief profile, qualifications, experience, expertise in specific functional areas, details of other directorships, committee positions, shareholding in the Company, relationship with other Directors and Key Managerial Personnel, and other applicable particulars, are provided in the Annexure B to this Notice**.**

Except Ms. Raj Kumari and her relatives, none of the Directors, Key Managerial Personnel of the Company or their respective relatives is concerned or interested, financially or otherwise, in the proposed resolution.

The Board of Directors recommends the Special Resolution set forth in Item No. 04 for approval of the Members.

Item No. 05:

The Board of Directors of the Company, at its meeting held on 20th August 2026, based on the recommendation of the Nomination and Remuneration Committee, has approved the re-appointment of Mr. Manoj Kumar (DIN: 01730747) as the Managing Director of the Company for a further period of five years commencing from 16 July 2027 and ending on 15 July 2032, subject to the approval of the Members of the Company.

The present term of office of Mr. Manoj Kumar as Managing Director of the Company is due to expire on 15 July 2027. Considering his valuable contribution, leadership, extensive experience and knowledge of the business and affairs of the Company, the Board is of the view that his continued association as Managing Director would be beneficial to the Company.

Accordingly, the Board recommends the re-appointment of Mr. Manoj Kumar as Managing Director for a further period of five years from 16 July 2027 to 15 July 2032.

Considering her experience, responsibilities, contribution to the Company and the nature of duties performed, the Board has proposed remuneration of ₹50,00,000/- (Rupees Fifty Lakhs only) per annum, together with applicable allowances, perquisites and benefits, in accordance with the terms approved by the Board and subject to applicable provisions of the Companies Act, 2013 and SEBI LODR Regulations.

Mr. Manoj Kumar is not disqualified from being appointed as a Managing Director in terms of Section 164 of the Companies Act, 2013 and has consented to act as Managing Director for the proposed term.

The Company has received the requisite declarations and disclosures from Mr. Manoj Kumar in accordance with the applicable provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Board considers that the continued association of Mr. Manoj Kumar as Managing Director is in the best interests of the Company and its stakeholders.

The requisite disclosures relating to Mr. Manoj Kumar, including his brief profile, qualifications, experience, expertise in specific functional areas, details of other directorships, committee positions, shareholding in the Company, relationship with other Directors and Key Managerial Personnel, and other applicable particulars, are provided in the Annexure C to this Notice**.**

Except Mr. Manoj Kumar, and his relatives, none of the Directors, Key Managerial Personnel of the Company or their respective relatives is concerned or interested, financially or otherwise, in the proposed resolution.

The Board of Directors recommends the Special Resolution set forth in Item No. 05 for approval of the Members.

Item No. 06:

The Board of Directors of the Company, at its meeting held on 20th August, 2026, based on the recommendation of the Nomination and Remuneration Committee, has approved the re-appointment of Mr. Sunil Shantilal (DIN: 01730790) as Executive Director of the Company after 15th July 2027, subject to the approval of the Members of the Company.

The present term of office of Mr. Sunil Shantilal as Executive Director of the Company is due to expire on 15th July 2027.

Mr. Sunil Shantilal has been associated with the Company and has made significant contributions towards its growth and development. Considering his experience, expertise, knowledge of the business and valuable contribution to the Company, the Board is of the view that his continued association as Executive Director would be beneficial to the Company.

Accordingly, the Board, based on the recommendation of the Nomination and Remuneration Committee, recommends the re-appointment of Mr. Sunil Shantilal as Executive Director.

Considering her experience, responsibilities, contribution to the Company and the nature of duties performed, the Board has proposed remuneration of upto ₹40,00,000/- (Rupees Forty Lakhs only) per annum, together with applicable allowances, perquisites and benefits, in accordance with the terms approved by the Board and subject to applicable provisions of the Companies Act, 2013 and SEBI LODR Regulations.

Mr. Sunil Shantilal has given his consent to the proposed re-appointment and has confirmed that he is not disqualified from being appointed as a director under the provisions of the Companies Act, 2013.

The Company has received the requisite disclosures and declarations from Mr. Sunil Shantilal in accordance with the applicable provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The requisite disclosures relating to Mr. Sunil Shantilal, including his brief profile, qualifications, experience, expertise in specific functional areas, details of other directorships, committee positions, shareholding in the Company, relationship with other Directors and Key Managerial Personnel, and other applicable particulars, are provided in the Annexure A to this Notice.

Except Mr. Sunil Shantilal, and his relatives, none of the Directors, Key Managerial Personnel of the Company or their respective relatives is concerned or interested, financially or otherwise, in the proposed resolution.

The Board of Directors recommends the Special Resolution set forth in Item No. 06 for approval of the Members.

By Order of the Board of Directors
For Manoj Jewellers Limited

Sd/-

Manoj Kumar
Managing Director
DIN: 01730747

Date: 20th August, 2026
Place: Chennai

Annexure - A

Information pursuant to Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements)Regulations, 2015 with respect to the Directors seeking Re-appointment in the 19th Annual General Meeting of Company:

Name of the Director	Sunil Shantilal
Director IdentificationNumber	01730790
Date of Birth	May 01, 1983
Age	43 Years
Date of First Appointment as Additional Director	September 21, 2007
Qualification	Secondary Education.
Terms and Conditions of appointment	He has been appointed as Executive Director of Company.
Brief Resume of the Director	Mr. Sunil Shantilal, aged 43 years, is the Promoter and Executive Director of our Company. He has completed the Secondary Education from Board of Matriculation Examination from the Department of Government Examinations, Chennai, in 1999. He is part of the Board since company's inception and brings with him over 16 years of experience in the jewellery business. He is currently responsible for the overall Financials, Administration and Human Resource of the Company.
Experience and expertise in Specific functional Area	He is having experience of more over 16 years of experience in the Jewellery business. He is currently responsible for the overall Financials, Administration and Human Resource of the Company.
Other listed companies in which he holds Directorship and Membership of Committee of Board (along with listed entities from which he has resigned in the past three years)	None
Chairperson/Member ofCommittee(s) of Boardof Directors of the Company	Not Applicable
Shareholding of non-executive directors [in the listed entity, including shareholding as a beneficial owner];	NIL
Shareholding in the Company (Equity)	16.84 % (Approx.)
Disclosure of relationship with other Directors, Manager and other Key Managerial Personnel of the company	None
The number of Meetings of the Board attended during the year	Board Meeting Attended – 10

Annexure -B

Information pursuant to Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements)Regulations, 2015 with respect to the Directors seeking Re-appointment in the 19th Annual General Meeting of Company:

Name of the Director	**Raj Kumari**
Director IdentificationNumber	09607998
Date of Birth	May 13, 1976
Age	50 years
Date of First Appointment as Additional Director	May 18, 2022
Qualification	Senior Secondary Education
Terms and Conditions of appointment	She is proposed to be re-appointed as Whole-time Director for a further period of five years with effect from July 17, 2027.
Brief Resume of the Director	Ms. Raj Kumari, aged 48 years is the Promoter and Whole Time Director of our Company. She has done her Senior Secondary Education from Hindu Higher Secondary School, Tirupattur in 1992. She is associated with our company for past 4 Years. She is responsible for managing and leading the operations functions of the Company in a leadership role.
Experience and expertise in Specific functional Area	Ms. Raj Kumari has more than 4 years of experience in jewellery selecting and designing. Currently, she oversees the designing jewellery for the company, indicating her significant role in steering its strategic direction and operational aspects. She also trained to female employees of Company for improvement of selling of products.
Other listed companies in which he holds Directorship and Membership of Committee of Board (along with listed entities from which he has resigned in the past three years)	None
Chairperson/Member of Committee(s) of Boardof Directors of the Company	N.A.
Shareholding of non-executive directors [in the listed entity, including shareholding as a beneficial owner];	NIL
Shareholding in the Company (Equity)	7.04 % (Approx.)
Disclosure of relationship with other Directors, Manager and other Key Managerial Personnel of the company	None
The number of Meetings of the Board attended during the year	Board Meeting Attended – 10

Annexure - C

Information pursuant to Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 with respect to the Directors seeking Re-appointment in the 19th Annual General Meeting of Company:

Name of the Director	**Mr. Manoj Kumar**
Director IdentificationNumber	01730747
Date of Birth	April 08, 1975
Age	51 years
Date of First Appointment as Additional Director	September 21, 2007
Qualification	Senior Secondary Education
Terms and Conditions of appointment	He is proposed to be re-appointed as Managing Director for a further period of five years with effect from July 16, 2027.
Brief Resume of the Director	Mr. Manoj Kumar**,** aged 51 years, is the Promoter, Managing Director of our Company. His educational background includes completing the Senior Secondary Education from the Department of Government Examinations, Madras, in 1992. He has been involved with the company since its inception and holds the position of Managing Director from July 16, 2022. He has more than 16 years of experience in jewellery business. Currently, he oversees the overall management and marketing activities of the company, indicating his significant role in steering its strategic direction and operational aspects.
Experience and expertise in Specific functional Area	Mr. Manoj Kumar has more than 16 years of experience in jewellery business. Currently, he oversees the overall management and marketing activities of the company, indicating his significant role in steering its strategic direction and operational aspects.
Other listed companies in which he holds Directorship and Membership of Committee of Board (along with listed entities from which he has resigned in the past three years)	None
Chairperson/Member ofCommittee(s) of Boardof Directors of the Company	Not Applicable
Shareholding of non-executive directors [in the listed entity, including shareholding as a beneficial owner];	NIL
Shareholding in the Company (Equity)	30.17 % (Approx.)
Disclosure of relationship with other Directors, Manager and other Key Managerial Personnel of the company	None
The number of Meetings of the Board attended during the year	Board Meeting Attended – 09

Form No. MGT-11

Proxy Form

[Pursuant to Section 105(6) of the Companies Act, 2013 and Rule 19(3) of the Companies (Management and Administration) Rules, 2014]

CIN: L52393TN2007PLC064834
Name of the Company: MANOJ JEWELLERS LIMITED
Registered Office: No 59, NSC Bose Road, Sowcarpet, Chennai, Tamilnadu 600079.
E-mail Id:
Folio No./Client Id:
DP. Id:

I/We, being the Member(s) of............................ Shares of the above-named Company, hereby appoint

1.
Name:……………………..…...…….
Address:
E-mail Id:
Signature ...., or failing him

2.
Name: ....
Address:
E-mail Id:
Signature ...., or failing him

as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the 19th Annual General Meeting of the Company, to be held on Saturday, September 12, 2026, at No 59, NSC Bose Road, Sowcarpet, Chennai, Tamilnadu 600079 at 3:00 PM and at any adjournment thereof in respect of such resolutions as are indicated below:

Resolution No.

1. Adoption of Audited Standalone Financial Statements;
2. Appointment of Mr. Sunil Shantilal (DIN: 01730790) as Executive Director, Liable to Retire by Rotation;
3. Increasing in Remuneration of Directors Exceeding the Overall Managerial Remuneration limit as per the Provisions of Section 197 of the Companies Act, 2013;
4. Re-Appointment of Ms. Raj Kumari (Din: 09607998) as a Whole-Time Director of the company and Fixation of Remuneration.
5. Re-Appointment of Mr. Manoj Kumar (Din: 01730747) as a Managing Director of the company and Fixation of Remuneration.
6. Re-Appointment of Mr. Sunil Shantilal (Din: 01730790) as an Executive Director of the company.

Signed this …….. day of 2026

Affix
Revenue
Stamp

Signature of shareholder Signature of Proxy holders(s)

Notes:

1. This Form of the proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the Meeting.

2. A proxy need not be a member of the Company.

3. A person can act as a proxy on behalf of the members not exceeding 50 and holding in aggregate not more than 10% of the total share capital of the Company carry voting rights.

4. If a member holding more than 10% of the total share capital carrying voting rights may appoint a single person as a proxy and such person shall not act as proxy for any other member.

5. In case of Joint holder, the vote of the senior who tender as vote, whether in person or by proxy, shall be accepted to the exclusion to the vote of other joint holders. Seniority shall be determined by the order in which the name stand in the register of members.

6. The submission by a member of this form of proxy will not preclude such member from attending in person and voting at the Meeting.

7. This is optional please put a tick mark ( ) in appropriate column against the resolution indicated above. In case of members wishes his/her vote to be used differently, he/she should indicate the number of shares under the columns “For”, “Against”. In case the members leave the column(s) blank, the proxy will be entitled to vote in the manner he/she thinks appropriate.

8. An instrument of Proxy duly filled, stamped and signed, is valid only for the Meeting to which it relates including any adjournment thereof.

9. An instrument of Proxy is valid only if it is properly stamped. Unstamped or inadequately stamped Proxies or Proxies upon which the stamps have not been cancelled are invalid.

10. The Proxy-holder should prove his identity at the time of attending the meeting.

11. An authorised representative of a body corporate or of the President of India or of the Governor of a State, holding shares in a company, may appoint a Proxy under his signature.

12. A proxy form which does not state the name of the Proxy should not be considered valid.

13. If an undated Proxy, which is otherwise complete in all respects, is lodged within the prescribed time limit, it should be considered valid.

14. If a Company receives multiple Proxies for the same holdings of a Member, the proxy which is dated last is considered valid; if they are not dated or bear the same date without specific mention of time, all such multiple Proxies should be treated as invalid.

15. If a Proxy had been appointed for the original Meeting and such Meeting is adjourned, any Proxy given for the adjourned Meeting revokes the Proxy given for the original Meeting.

16. A Proxy later in date revokes any Proxy/Proxies dated prior to such Proxy.

17. A Proxy is valid until written notice of revocation has been received by the company before the commencement of the Meeting or adjourned Meeting, as the case may be. A Proxy need not be informed of the revocation of the Proxy issued by the Member. Even an undated letter of revocation of Proxy should be accepted. Unless the Articles provide otherwise, a notice of revocation should be signed by the same person who had signed the Proxy.

18. Requisitions, if any, for inspection of Proxies should be received in writing from a Member at least three days before the commencement of the Meeting.

19. Proxies should be made available for inspection during the period beginning twenty-four hours before the time fixed for the commencement of the Meeting and ending with the conclusion of the Meeting.

ATTENDANCE SLIP

To be surrendered at the time of entry

Folio No./Client ID: ……………………………………………………………..
No. of Shares: ………………………………...
Name of Member/Proxy: ……………………………………………………………….

I hereby record my presence at the 19th Annual General Meeting of the Company on Saturday, 12th day of September, 2026, at No 59, NSC Bose Road, Sowcarpet, Chennai Tamilnadu 600079 at 3:00 P.M.

____

Member's/Proxy's Signature

Notes:

1. Please refer to the instructions printed under the Notes to the Notice of the 19th Annual General Meeting.

2. Shareholders/Proxy holders are requested to bring the attendance Slip with them when they come to the meeting.

3. No attendance slip will be issued at the time of meeting.

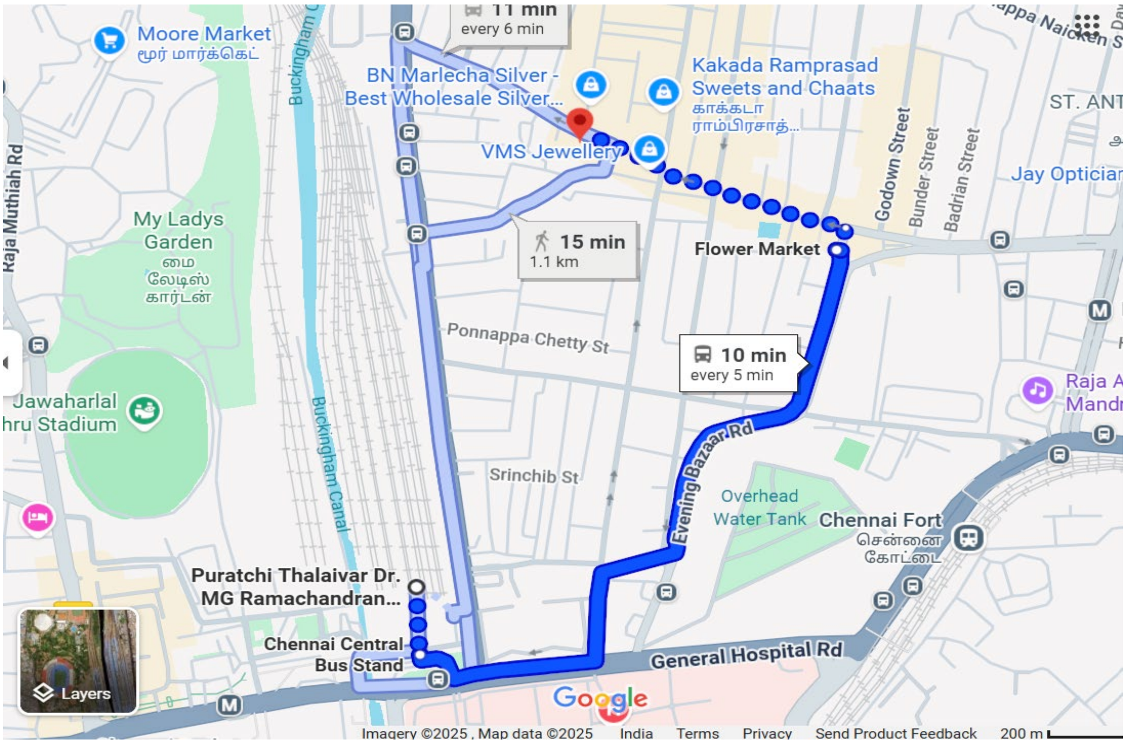
4. Shareholders who come to attend the meeting are requested to bring their copies of the Annual Report with them, as spare copies will not be available at the meeting.

ROUTE MAP TO THE VENUE OF THE 19TH ANNUAL GENERAL MEETING OF COMPANY

VENUE - NO. 59, NSC BOSE ROAD SOWCARPET, CHENNAI, CHENNAI, TAMIL NADU, INDIA, 600079

DATE - SATURDAY, SEPTEMBER 12, 2026

TIME - 03:00 P.M.



BOARDS' REPORT

To,
The Members,
Manoj Jewellers Limited

The Board of Directors of the Company have great pleasure in presenting the 19th Boards' Report of the Company together with Audited Financial Results for the year ended March 31, 2026. This report states compliance as per the requirements of the Companies Act, 2013 ("the Act"), the Secretarial Standards, the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") and other rules and regulations as applicable to the Company.

1. FINANCIAL PERFORMANCE:

The highlight of the financial performance of the Company for the year ended March 31, 2026 is summarized as follows:

(Amount in lakhs)

Particulars	**FY 2025-26**	**FY 2024-25**
Revenue from Operations	11416.12	5961.81
Other Income	3.73	2.06
Total Income	**11419.85**	**5963.87**
Purchases of Stock in Trade	11633.50	5779.03
Changes in Inventories of finished Goods	(1975.19)	(860.30)
Employee Benefit Expenses	125.69	78.42
Financial Cost	132.18	184.63
Depreciation and amortisation expenses	18.62	21.04
Other Expenses	266.71	128.71
Total Expenses	**10,201.52**	**5,331.54**
Profit/(Loss) before Tax	1218.33	632.34
Less: Exceptional items	-	-
Profit/(Loss) before Tax	**1218.33**	**632.34**
Provision for Taxation (Net)	315.98	155.85

Profit/(Loss) after tax	**902.36**	**476.48**
Other Comprehensive income for the financial year		-
Total Comprehensive income/(loss) for the financial year		-
Earnings per Equity Share (₹) - Face value of 10/- each	10.40	7.96

2. BUSINESS AND FINANCIAL PERFORMANCE OVERVIEW:

BUSINESS OVERVIEW

Our company Manoj Jewellers Limited is engaged in the retail and wholesale business of Jewellery and ornaments made from gold and diamonds, embellished with precious and semiprecious stones. Our extensive portfolio includes a wide range of items such as rings, earrings, armlets, pendants, gajrahs, nose rings, bracelets, chains, necklaces, bangles, and other wedding jewellery pieces. Our diverse collection caters to various tastes and occasions, offering customers a selection of exquisite pieces to choose from. Manoj Jewellers Limited aims to provide high-quality and beautifully crafted jewellery to meet the needs and preferences of our clientele.

Our company's dedication is to maintain high-quality products through strict quality control procedures, timely delivery, and competitive pricing. Our company also emphasizes on offering a variety of regular designs and ensuring on-time delivery to our valued customers. Additionally, we go to extra mile by getting our jewellery hallmarked by a BIS recognized Assaying and Hallmarking Centre. BIS hallmark serves as a mark of conformity widely accepted by consumers, providing them with added confidence in the purity of the company's gold Jewellery. Overall, these practices demonstrate the company's commitment to quality, customer satisfaction, and transparency in their operations

FINANCIAL PERFORMANCE OVERVIEW

During the year under review, the Company has earned total revenue of Rs. 11,419.85 Lakhs for the year ended March 31, 2026 as against Rs. 5,963.87 Lakhs in the previous financial year.

The Company has recorded a profit (PBT) of Rs. 1,218.33 Lakhs for the year ended March 31, 2026 as compared to Rs. 632.34 Lakhs in the previous financial year.

The Profit/ (Loss) after Tax (PAT) for the year ended March 31, 2026 stood at Rs. 902.36 Lakhs as compared to Rs. 476.48 Lakhs in the previous financial year.

3. DIVIDEND/ TRANSFER TO RESERVES:

The Board of directors of the company did not recommend any Dividend for the financial year 2025-26.

In Financial year 2025-26 the reserve maintained with the Company is Rs. 2,987.60 lakhs while in the year 2024-25 reserve was Rs. 854.57 Lakhs.

4. **MATERIAL CHANGES AND COMMITMENTS BETWEEN THE END OF THE FINANCIAL YEAR OF THE COMPANY TO WHICH THE FINANCIAL STATEMENT RELATE AND THE DATE OF THIS REPORT:**

   a. Mr. Mayank Girishbhai Garach has resigned from the post of Chief financial officer (CFO) of Company with effect from 4th June, 2026.

   b. The Board, at its meeting held on 24th June, 2026, approved the proposal for raising funds by way of issue of equity shares or other securities through a rights issue and/or any other permissible mode, subject to applicable laws and such regulatory/statutory approvals as may be required. The terms, size and mode of the proposed fund raising shall be determined by the Board or its authorised committee, as deemed appropriate.

   c. Mr. Sunil Shantilal has been appointed as Chief Financial Officer (CFO) of Company with effect from 24th June, 2026.

5. **DEPOSITS:**

   The Company has neither accepted nor renewed any deposits falling within the purview of Section 73 of the Companies Act, 2013 read with Companies (Acceptance of Deposits) Rules 2014 as amended from time to time, during the year under review.

6. **CHANGE IN THE NATURE OF BUSINESS:**

   There has been no change in the Business of the Company during the financial year ended March 31, 2026.

7. **CAPITAL STRUCTURE:**

   AUTHORIZED SHARE CAPITAL

   During the financial year under the review, the authorized share capital of the company was increased from Rs. 10,00,00,000 /- divided into 1,00,00,000 equity shares of Rs 10/- each to Rs. 19,00,00,000 divided into 1,90,00,000 equity share of Rs.10/- each, pursuant to the approval accorded by the shareholders through postal ballot dated 18th February 2026.

   Accordingly, as on 31st March 2026, the authorized share capital of the Company stood at Rs. 19,00,00,000 divided into 1,90,00,000 equity share of Rs.10/- each.

   ISSUED AND PAID-UP CAPITAL

   There is no change in issued and paid-up capital of Company during the financial year.

The paid-up Equity Share Capital as on March 31, 2026 was Rs. 8,98,56,280/- (Rupees Eight Crore Ninety-Eight Lakhs Fifty-Six Thousand Two Hundred Eighty Only) divided into 89,85,628 Shares of Rs. 10/- each.

8. DISCLOSURES RELATING TO HOLDING, SUBSIDIARY, ASSOCIATE COMPANY AND JOINT VENTURES:

As on March 31, 2026 the Company has no Holding, Subsidiaries, Associate Company, and Joint Venture.

9. DIRECTORS & KEY MANAGERIAL PERSONNEL:

The composition of Board of Directors and Key Managerial Personnel (KMP) of the Company as on March 31, 2026 were as follows:

Sr. No	Name of Director	Designation	Appointment/ Resignation/Change in Designation	Date of Appointment/ Cessation/ Change in Designation
1.	Mr. Manoj Kumar	Managing Director	No Change	16/07/2022
2.	Mrs. Raj Kumari	Whole-Time Director	No Change	16/07/2022
3.	Mr. Sunil Shantilal	Executive Director	No Change	01/08/2024
4.	Mr. Prasanchand Daga Prathik	Independent Director	Re-appointment	16/07/2022
5.	Mr. Suganchand Ramesh Kumar	Independent Director	Re-appointment	16/07/2022
6.	Mr. Ranjith Kumar Sharup	Independent Director	No Change	11/05/2024
7.	Mrs. Vaneeta Khanna	Company Secretary	No Change	06/08/2022
8.	Mr. Mayank Girishbhai Garach	Chief Financial Officer	Resignation	04/06/2026

10. STATEMENT ON DECLARATION GIVEN BY INDEPENDENT DIRECTORS:

Pursuant to the provisions of sub-section (7) of Section 149 of the Companies Act, 2013, the Company has received individual declarations from all the Independent Directors confirming that they fulfil the criteria of Independence as specified in Section 149(6) of the Companies Act, 2013.

The Independent Director have complied with the Code of Conduct for Independent Directors prescribed in Schedule IV of the Act. In view of the available time limit, those Independent Director who are required to undertake the online proficiency self-assessment test as contemplated under Rule 6(4) of the Companies (Appointment and Qualification of Directors) Rules, 2014, had committed to perform the test within time limit stipulated under the act however one Independent director yet to complete the online proficiency self-assessment test as they have two years' time period for completion of the same and company already ask them to complete online proficiency self-assessment test. The Company has received declarations from all Independent Directors of the Company confirming that they continue to meet the criteria of Independence as prescribed under Section 149 of the Companies Act 2013.

11. BOARD AND COMMITTEE MEETING:

Number of Board Meetings

The Board of Directors met 10 times during the financial year ended March 31, 2026 in accordance with the provisions of the Companies Act, 2013 and rules made there under. The intervening gap between two Board Meeting was within the period prescribed under the Companies Act, 2013 and as per Secretarial Standard-1. The prescribed quorum was presented for all the Meetings and Directors of the Company actively participated in the meetings and contributed valuable inputs on the matters brought before the Board of Directors from time to time.

12. COMMITTEES OF THE BOARD:

The Company has three committees viz; Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee which has been established as a part of the better Corporate Governance practices and is in compliance with the requirements of the relevant provisions of applicable laws and statutes.

I. Audit Committee:

The Audit Committee of the Company is constituted under the provisions of Section 177 of the Companies Act, 2013.

Composition of the Committee:

Sr. No.	Name	Designation
1.	Mr. Prathik Prasanchand Daga	Chairman
2.	Mr. Ramesh Kumar	Member
3.	Mr. Ranjithkumar Sharup	Member

All the recommendation made by the Audit Committee in the financial year 2025-26 was approved by the Board.

Meeting of Audit Committee and Relevant Quorum:

The Chairman of the Committee must attend the Annual General Meetings of the Company to provide clarifications on matters relating to the audit.

During the year under review, the Company held 3 (Three) Audit Committee meetings.

Company Secretary shall act as the secretary to the Audit Committee.

II. Nomination & Remuneration Committee:

The Nomination & Remuneration Committee of the Company is constituted under the provisions of section 178 of the Companies Act, 2013.

Composition of the Committee:

Sr. No.	Name	Designation
1.	Mr. Prasanchand Prathik Daga	Chairman
2.	Mr. Ranjith Kumar Sharup	Member
3.	Mr. Suganchand Ramesh Kumar	Member

Meeting of Nomination and Remuneration Committee and Relevant Quorum:

The quorum necessary for a meeting of the Nomination and Remuneration Committee shall be two members or one third of the members, whichever is greater. The Committee is required to meet at least once a year.

During the year under review, the Company held 2 (Two) Nomination and Remuneration Committee meeting.

Company Secretary shall act as the secretary to the Nomination and Remuneration Committee.

III. Stakeholder Relationship Committee

The Stakeholder Relationship Committee of the Company is constituted under the provisions of section 178 of the Companies Act, 2013.

Composition of the Committee:

Sr. No.	Name	Designation
1.	Mr. Ramesh Kumar	Chairman
2.	Mr. Prathik Prasanchand Daga	Member
3.	Ms. Rajkumari M	Member

Meeting of Stakeholder’s Relationship Committee and Relevant Quorum:

The Stakeholder’s Relationship Committee shall meet once in a year. The quorum for a meeting of the Stakeholder’s Relationship Committee shall be two members present.

During the year under review, the Company held 1 (one) Stakeholders Relationship Committee meeting.

Company Secretary shall act as the secretary to the Stakeholder's Relationship Committee.

IV. Shareholder's Meeting

Sr. No.	General Meeting Date/ Postal Ballot	Business Transacted in the Meeting	Type of Meeting
1.	September 13, 2025	a. Adoption of annual accounts of company; b. Appointment Of Mr. Sunil Shantilal (Din: 01730790), The Retiring Director; c. Increasing in remuneration to directors exceeding the overall managerial remuneration limit as per the provisions of section 197 of the Companies act 2013; d. Appointment of M/S Dilip Swarnkar & Associates, Practicing Company Secretaries as Secretarial Auditor of the company from Financial Year 2025-26 To 2029-30 for a period of five years; e. Authorisation to board of directors under section 186 of companies act 2013; f. Approval to advance any loan/give guarantee/provide security under section 185 of the companies act 2013.	AGM
2.	November 18, 2025	a. Increasing the remuneration Of Mr. Manoj Kumar, Chairman and Managing director of the company; b. Increasing the remuneration of Mr. Sunil Kumar, Executive Director of the company; c. Increasing the remuneration Of Mrs. Raj Kumari, Whole Time Director of the company.	Postal Ballot
3.	February 18, 2026	a. Re-Appointment of Mr. Suganchand Ramesh Kumar (Din:09661906) as Director (Non-Executive Independent) of the company; b. Re-Appointment of Mr. Prasanchand Daga Prathik (Din:09660743) As Director (Non-Executive Independent) of the company; c. Increase in authorized share capital and alteration of capital clause of Memorandum of Association;	Postal Ballot

		d. Adoption of new set of articles of association of company inter-alia pursuant to the companies act, 2013.	

13. NOMINATION AND REMUNERATION POLICY:

The Company believes that building a diverse and inclusive culture is integral to its success. A diverse Board, among others, will enhance the quality of decisions by utilizing different skills, qualifications, professional experience and knowledge of the Board members necessary for achieving sustainable and balanced development. In terms of SEBI Listing Regulations and Act, the Company has in place Nomination & Remuneration Policy.

The said policy of the Company, inter alia, provides that the Nomination and Remuneration Committee shall formulate the criteria for appointment of Executive, Non-Executive and Independent Directors on the Board of Directors of the Company and persons in the Senior Management of the Company, their remuneration including determination of qualifications, positive attributes, independence of directors and other matters as provided under sub-section (3) of Section 178 of the Act (including any statutory modification(s) or re- enactment(s) thereof for the time being in force). The Policy also lays down broad guidelines for evaluation of performance of Board as a whole, Committees of the Board, Individual Directors including the Chairperson and the Independent Directors. The aforesaid Nomination and Remuneration Policy has been uploaded on the website of your Company at www.manojjewellerslimited.com.

14. CORPORATE GOVERNANCE REPORT:

Since the Company is listed on SME platform of BSE Limited, the provisions of Corporate Governance are not applicable on the Company.

15. FAMILIARIZATION PROGRAMME FOR INDEPENDENT DIRECTORS:

The Board members are provided with necessary documents/brochures, reports and internal policies to enable them to familiarize with the Company's procedures and practices, the website link is www.manojjewellerslimited.com

16. ANNUAL EVALUATION:

Pursuant to the provisions of the Companies Act and the SEBI Listing Regulations, a structured questionnaire was prepared for evaluating the performance of Board, its Committees and Individual Director including Independent Directors. The questionnaires were prepared after taking into consideration the various facets related to working of Board, its committee and roles and responsibilities of Director. The Board and the Nomination and Remuneration Committee reviewed the performance of the Individual Directors including Independent Directors on the basis of the criteria and framework adopted by the Board. Further, the performance of Board as a whole and committees were evaluated by the Board after seeking inputs from all the Directors on the basis of various criteria. The Board of Directors expressed their satisfaction with the evaluation process. In a separate meeting of Independent Directors, the performance of Non-Independent Directors, performance of Board as a whole and performance of the Chairman was evaluated, taking into account the views of the Executive Directors and Non-Executive Directors.

17. DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY INITIATIVES:

CSR provides an opportunity to the Companies to effectively align its values and strategy for the benefits of the society, by contributing to the social, economic and environmental development of the society at large.

The Company has adopted a Corporate Social Responsibility (CSR) Policy in accordance with the provisions of Section 135 of the Companies Act, 2013 read with the Companies (Corporate Social Responsibility Policy) Rules, 2014.

In accordance with the applicable provisions of the Companies Act, 2013 Company is not required to constitute a Corporate Social Responsibility (CSR) Committee, as the amount required to be spent on CSR activities for the financial year 2025-26 does not exceed ₹50 lakh.

Further the Board of directors has also approved the CSR policy formulated in accordance with the Act (as amended from time to time), guides the Company to serve the society.

The CSR policy may be accessed under the Investor section on the website of the Company at link www.manojjewellerslimited.com.

CSR activities forming part of this Report is attached as **Annexure – V**.

18. VIGIL MECHANISM FOR THE DIRECTORS AND EMPLOYEES:

The Company has established a vigil mechanism, through a Whistle Blower Policy, where Directors and employees can voice their genuine concerns or grievances about any unethical or unacceptable business practice. A whistle-blowing mechanism not only helps the Company in detection of fraud, but is also used as a corporate governance tool leading to prevention and deterrence of misconduct.

It provides direct access to the employees of the Company to approach the Compliance Officer or the Chairman of the Audit Committee, where necessary. The Company ensures that genuine Whistle Blowers are accorded complete protection from any kind of unfair treatment or victimization. The Whistle Blower Policy is disclosed on the website of the Company at www.manojjewellerslimited.com.

19. RISK MANAGEMENT:

The Board of the Company has evaluated a risk management to monitor the risk management plan for the Company. The Audit Committee has additional oversight in the area of financial risk and controls. Major risks identified by the businesses and functions are systematically addressed through mitigating actions on continuing basis.

20. PARTICULARS OF LOANS, GURANTEES OR INVESTMENTS UNDER SECTION 186:

The details of loans, guarantees or investments covered under Section 186 of the Companies Act, 2013 are given in the Note to the Financial Statements.

21. MATERIAL ORDERS OF JUDICIAL BODIES/REGULATORS:

No order, whether significant and/or material has been passed by any regulators, courts, tribunals impacting the going concern status and Company's operations in future.

22. PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES UNDER SECTION 188 OF THE ACT:

All related party transactions that were entered into during the Period under review, were on arm's length basis and in the ordinary course of business. No materially significant related party transactions which required the approval of members, were entered into by the Company during the Period under review. Further, all related party transactions entered into by the Company are placed before the Audit Committee for its approval.

The particulars of the contracts or arrangements entered into by the Company with related parties as referred to in Section 134(3)(h) read with section 188(1) of the Act and rules framed thereunder, in the **Form No. AOC-2** are annexed and marked as **Annexure – I.**

23. AUDITORS:

STATUTORY AUDITORS

M/s. Mardia & Associates, Chartered Accountant (Firm Registration No. 007888S) were appointed as the statutory auditors of the Company at the 17th Annual General Meeting of the Company for a term of five consecutive years i.e., from F.Y. 2024-25 to 2028-29, who shall hold office from the conclusion of 17th Annual General Meeting till the conclusion of the 22nd Annual General Meeting to be held in the year 2029, in terms of provisions of Section 139 of the Act.

Further the Statutory Auditors have submitted their Report on the Financial Statements for the financial year ended March 31, 2026, which forms part of this Report. Also, there are no qualifications, reservations or adverse remarks made by the M/s. Mardia & Associates, & Associates. Statutory Auditor of the Company in their Audit Report for the year under review.

SECRETARIAL AUDITORS

M/s. Dilip Swarnkar & Associates, Practicing Company Secretary was appointed as Secretarial Auditors of the Company for the period of five years i.e., from F.Y 2025-26 to 2029-30, who shall hold office till the conclusion of the Annual General Meeting to be held in the year 2030, in the term of provision of section 204 of the Act and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

Further Secretarial Audit report received from the Secretarial Auditors is annexed to this report marked as **Annexure - II** and forms part of this report.

INTERNAL AUDITORS

During the year under review, the Board of Directors of Company in their meeting held on May 12, 2025 has appointed M/s. Arham Professional Service, Consultancy Firm, as Internal Auditor of the Company for F.Y. 2025-26 to conduct the internal audit of the various areas of operations and records of the Company.

AUDITOR'S REPORT AND SECRETARIAL AUDIT REPORT

Statutory Auditor's Report: There are no qualifications, reservations or adverse remarks made by Statutory Auditors in the Auditor's report. The Statutory Auditors have not reported any incident of fraud to the Audit Committee of the Company under subsection (12) of Section 143 of the Companies Act, 2013, during the year under review.

The notes on accounts referred to the Auditors' Report are self-explanatory and therefore, do not call for any further explanation.

Secretarial Auditor's Report: There are no qualifications, reservations or adverse remarks made by Secretarial Auditors in the Secretarial Auditor' report.

24. EXTRACTS OF ANNUAL RETURN:

In accordance with Section 92(3) and Section 134(3)(a) of the Companies Act, 2013 read with Companies (Management and Administration) Rules, 2014, the Annual Return as on March 31, 2026 is available on the Company's website www.manojjewellerslimited.com.

25. MANAGEMENT DISCUSSION & ANALYSIS REPORTS:

A detailed report on Management Discussion and Analysis (MDA) Report is included in this Report as **Annexure - III**.

26. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO:

The provisions of Section 134(3)(m) of the Companies Act, 2013 regarding the conservation of energy, technology absorption, foreign exchange earnings and outgo are not applicable to the Company considering the nature of activities undertaken by the Company during the year under review.

27. STATEMENT PURSUANT TO SECTION 197(12) OF THE COMPANIES ACT, 2013 READ WITH RULE 5 OF THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014:

Disclosures pertaining to remuneration and other details as required under Section 197(12) of the Act read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is provided in this Report as **Annexure-IV** which forms part of this Report.

28. HUMAN RESOURCES:

The relations with the employees and associates continued to remain cordial throughout the year. The Directors of your Company wish to place on record their appreciation for the excellent team spirit and dedication displayed by the employees of the Company.

29. NON-APPLICABILITY OF THE INDIAN ACCOUNTING STANDARDS:

As per provision to regulation Rule 4(1) of the Companies (Indian Accounting Standards) Rules, 2015 notified vide Notification No. G.S.R 111 (E) on 16th February, 2015, Companies whose shares are listed on SME Platform of BSE Limited as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, are exempted from the compulsory requirements of adoption of IND-AS w.e.f. 01st April, 2017.

30. DISCLOSURES UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT, 2013:

The Company is committed to provide a safe and conducive work environment to its employees. There exist at the group level an Internal Complaints Committee (‘ICC’) constituted under The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. The group is strongly opposed to sexual harassment and employees are made aware about the consequences of such acts and about the constitution of ICC. During the year under review, no complaints were filed with the Committee under the provisions of the said Act in relation to the workplace/s of the Company.

31. COMPLIANCE WITH SECRETARIAL STANDARDS ON BOARD AND ANNUAL GENERAL MEETINGS:

The Company has complied with Secretarial Standards issued by the Institute of Company Secretaries of India on Board meetings and Annual General Meetings.

The Directors have devised proper systems to ensure compliance with the provisions of all applicable Secretarial Standards and that such systems are adequate and operating effectively.

32. MAINTENANCE OF COST RECORD:

The provisions relating to maintenance of cost records as specified by the Central Government under sub section (1) of section 148 of the Companies Act, 2013, were not applicable to the Company upto March 31, 2026 and accordingly such accounts and records were not required to be maintained.

33. ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO FINANCIAL STATEMENTS:

The Company has in place adequate Internal Financial Controls with reference to financial statements. During the year under review, such controls were tested and no reportable material weakness in the design or operation was observed.

34. GREEN INITIATIVES:

In compliance with Regulation 36 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 Notice of the AGM along with the Annual Report 2025-26 is being sent only through electronic mode to those Members whose email addresses are registered with the Company/ Depositories. Members may note that the Notice and Annual Report 2025-26 will also be available on the Company's website at www.manojjewellerslimited.com.

35. INSOLVENCY AND BANKRUPTCY CODE 2016:

No application or proceeding was initiated in respect of the Company in terms of Insolvency and Bankruptcy Code 2016.

36. THE DETAILS OF DIFFERENCE BETWEEN AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOANS FROM BANKS OR FINANCIAL INSTITUTIONS ALONG WITH THE REASONS THEREOF:

During the year under review, there were no transactions or events with respect to the one-time settlement with any bank or financial institution; hence no disclosure or reporting is required.

37. DIRECTORS' RESPONSIBILITY STATEMENT:

Pursuant to Section 134 of the Companies Act, 2013 ('the Act'), with respect to Directors Responsibility Statement it is hereby confirmed:

a) The Financial Statements of the Company - comprising of the Balance Sheet as at March 31, 2026 and the Statement of Profit & Loss for the year ended as on that date, have been prepared on a going concern basis following applicable accounting standards and that no material departures have been made from the same;

b) Accounting policies selected were applied consistently and the judgements and estimates related to these financial statements have been made on a prudent and reasonable basis, so as to give a true and fair view of the state of affairs of the Company as at March 31, 2026, and, of the profits and loss of the Company for the year ended on that date;

c) Proper and sufficient care has been taken for maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013, to safeguard the assets of the Company and to prevent and detect fraud and other irregularities;

d) Requisite Internal Financial Controls to be followed by the Company were laid down and that such internal financial controls are adequate and operating effectively; and

e) Proper systems have been devised to ensure compliance with the provisions of all applicable laws and such systems are adequate and operating effectively.

38. ACKNOWLEDGEMENTS:

Your directors place on Record their sincere thanks to bankers, business associates, consultants, and various Government Authorities for their continued support extended to your Companies activities during the year under review. Your directors also Acknowledges gratefully the shareholders for their support and confidence reposed on your Company.

FOR AND ON BEHALF OF THE BOARD
MANOJ JEWELLERS LIMITED

SD/-	**SD/-**
MANOJ KUMAR	**RAJ KUMARI**
MANAGING DIRECTOR	**WHOLE-TIME DIRECTOR**
DIN: 01730747	**DIN: 09607998**

PLACE: CHENNAI
DATE: 20TH AUGUST, 2026

Annexure – I to Board Report

Form No. AOC-2

[Pursuant to clause (h) of sub-section (3) of Section 134 of the Companies Act, 2013 and Rule 8(2) of the Companies (Accounts) Rules, 2014]

1. Details of contracts or arrangements or transactions not at arm's length basis:

There were no contracts or arrangements or transactions entered into during the year ended March 31, 2026, which were not at arm's length basis.

2. Details of material contracts or arrangement or transactions at arm's length basis:

There were no material contracts or arrangements or transactions for the year ended March 31, 2026.

Thus, this disclosure is not applicable.

FOR AND ON BEHALF OF THE BOARD
MANOJ JEWELLERS LIMITED

SD/-	**SD/-**
MANOJ KUMAR	**RAJ KUMARI**
MANAGING DIRECTOR	**WHOLE-TIME DIRECTOR**
DIN: 01730747	**DIN: 09607998**

PLACE: CHENNAI
DATE: 20TH AUGUST, 2026

Annexure – II

Form No. MR-3

SECRETARIAL AUDIT REPORT OF MANOJ JEWELLERS LIMITED

FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2026

[Pursuant to section 204(1) of the Companies Act, 2013 and Rule No. 9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

To,
The Board of Directors,
MANOJ JEWELLERS LIMITED
No. 59, Nsc Bose Road Sowcarpet, Chennai,
Chennai, Tamil Nadu, India, 600079

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **MANOJ JEWELLERS LIMITED (CIN: L52393TN2007PLC064834)** ('hereinafter called the Company') for financial year ended March 31, 2026 (hereinafter referred to as **"the Audit Period"**). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit and as per the explanations given to us and the representations made by the Management of the Company, we hereby report that in our opinion, the Company had during the Audit Period complied with the statutory provisions listed hereunder and also that the Company had proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms, and returns filed during the Audit Period and other records maintained by the Company for the Audit Period, according to the provisions of the following laws:

I. The Companies Act, 2013 and the Rules made there under and the applicable provisions of the Companies Act, 1956;

II. The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;

III. The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;

IV. Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings, to the extent was applicable to the Company as confirmed by management;

V. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'): -

   a. The Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015;

b. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

c. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;

d. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

e. The Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018. (To the extent applicable)

f. The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **(Not applicable to the Company during the audit period)**

g. The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; **(Not applicable to the Company during the audit period)**

h. The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client; **(Not applicable to the Company during the audit period)**

i. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; **(Not applicable to the Company during the audit period)**

j. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **(Not applicable to the Company during the audit period)**

VI. Compliances/ processes/ systems under other specific applicable Laws (as applicable to the industry) are being maintained by Company.

We have also examined compliance with the applicable clauses of Secretarial Standards issued by the Institute of Company Secretaries of India and Listing Agreement entered by the Company with stock Exchange i.e., BSE during the Audit Period. Further the Company has also complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above.

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. as mentioned above to the extent applicable.

We further report that:

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors, and Independent Directors. The changes in the composition of the Board of Directors that took place during the audit period were carried out in compliance with the provisions of the Act.

Adequate notices are given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent in advance and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

All decisions at Board Meetings and Committee Meetings are carried out unanimously as recorded in the minutes of the meetings of the Board of Directors or Committee of the Board, as the case may be.

We further report that as per the explanations given to us and the representations made by the management and relied upon by us, there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations, and guidelines.

We further report that during the period under review, the Company has not undertaken any specific events/ actions that can have a major bearing on the Company's compliance responsibility in pursuance of the above referred laws, rules, regulations, guidelines, standards, etc.,

FOR DILIP SWARNKAR & ASSOCIATES
COMPANY SECRETARIES

DATE: 20-08-2026
PLACE: MUMBAI

Sd/-

DILIP KUMAR SWARNKAR
PROPRIETOR
ACS 47600 & CP 26253
UDIN: A047600H001162703

This report is to be read with our letter of even date which is annexed as 'ANNEXURE A' and forms an integral part of this report.

<u>**ANNEXURE – A**</u>

To,
The Board of Directors,
MANOJ JEWELLERS LIMITED
No. 59, Nsc Bose Road Sowcarpet, Chennai,
Chennai, Tamil Nadu, India, 600079

Our Secretarial Audit Report for the financial year 31st March, 2026 is to be read along with this letter

1. Maintenance of Secretarial record is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.

2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices that we followed provide a reasonable basis for our opinion.

3. We have not verified the correctness and appropriateness of financial records and Books of Accounts and internal Control System of the company.

4. Wherever required, more specifically with respect to the all-other applicable laws, except as stated in Secretarial Audit Report. we have obtained and relied upon the Management representation about the compliance of laws, rules and regulations and happening of events etc.

5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.

6. The Secretarial Audit report is neither an assurance as to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.

FOR DILIP SWARNKAR & ASSOCIATES **DATE: 20-08-2026**
COMPANY SECRETARIES **PLACE: MUMBAI**

Sd/-

DILIP KUMAR SWARNKAR
PROPRIETOR
ACS 47600 & CP 26253
UDIN: A047600H001162703

Annexure – III

Management Discussion & Analysis Report

MANAGEMENT DISCUSSION & ANALYSIS REPORT

1. INTRODUCTION:

Our Company was originally incorporated under the name "Manoj Jewellers Private Limited" under the provisions of the Companies Act, 1956 and Certificate of Incorporation was issued by the Registrar of Companies, Tamilnadu & Andeman, on December 21, 2007. Subsequently, the name of our Company was changed to "Manoj Jewellers Limited" via Shareholders' Resolution dated June 13th, 2022 pursuant to which fresh Certificate of Incorporation dated July 14, 2022 was issued by Registrar of Companies, Tamilnadu & Andeman. Consequently, the status of the Company was changed to public limited and the name of our Company was changed to "Manoj Jewellers Limited" vide Special Resolution passed by the Shareholders at the Extra Ordinary General Meeting of our Company held on June 13, 2022. The fresh certificate of incorporation consequent to conversion was issued on July 14, 2022 by the Registrar of Companies, Chennai. The Corporate Identification Number of our Company is L52393TN2007PLC064834. Further the Company has issued share pursuant to Initial Public Offer (IPO) and listed on SME platform of BSE on 12th May, 2025.

2. INDUSTRY STRUCTURE:

Our Companies dedication is to maintain high-quality products through strict quality control procedures, timely delivery, and competitive pricing. Our company also emphasizes on offering a variety of regular designs and ensuring on-time delivery to our valued customers. Additionally, we go to extra mile by getting our jewellery hallmarked by a BIS recognized Assaying and Hallmarking Centre. BIS hallmark serves as a mark of conformity widely accepted by consumers, providing them with added confidence in the purity of the company's gold jewellery. Overall, these practices demonstrate the company's commitment to quality, customer satisfaction, and transparency in their operations.

Our Company is promoted by Mr. Manoj Kumar, Mrs. Raj Kumari, Mr. Sunil Shantilal and Ms. Shalu. Our Promoters together with a professional team of managers manages and control the major affairs of our business operations with his considerable experience in our Industry. We believe our success is the result of sustained efforts over the years in key aspects of our business, such as timely delivery, cost management, good quality, ability to forge partnerships, strategy and business planning and opening new markets.

3. INVESTMENTS/ DEVELOPMENTS:

The Gold Jewellery sector in India has witnessed some major investments and developments in the recent past.

4. OPPORTUNITIES AND THREATS:

<u>Strength:</u>

Growth in the Indian economy and demand creates unprecedented opportunities for company to invest significantly in each of its core businesses. Outlook for the overall industries is positive. In keeping with the philosophy of continuous consumer centric approach which is the hall mark of any organization, several developmental activities have been planned for the next fiscal year.

Opportunities:

- Vast Industrial Presence in both Public and Private Sectors
- Huge demand for Domestic services
- Avail of Low-cost, Skilled Human Resources.
- Proactive government continued thrust on reforms- Further liberalization under process.

Threats:

We operate in a competitive atmosphere. Some of our competitors may have greater resources than those available to us. While product quality, brand value, distribution network, etc are key factors in client decisions among competitors, however, price is the deciding factor in most cases. We face fair competition from both organized and unorganized players in the market. We believe that our experience in this business and quality assurance will be key to overcome competition posed by such organized and unorganized players. Although, a competitive market, there are not enough number of competitors offering services like us. We believe that we can compete effectively in the market with our quality of services and our reputation. We believe that the principal factors affecting competition in our business include client relationships, reputation, and the relative quality and price of the services.

5. SEGMENT–WISE OR PRODUCT-WISE PERFORMANCE:

Our wide range of product offerings caters to diverse customer segments, from the value market to high-end customized jewellery. Our product profile includes traditional, contemporary and combination designs across jewellery lines, usages and price points. We believe that the gold and diamond jewellery inventory in our showroom reflects regional customer preferences and designs. We believe that our focus on design and innovation, our ability to recognize consumer preferences and market trends, the intricacy of our designs and the quality and finish of our products are our key strengths. In addition, our access to a wide range of independent manufacturers from various parts of India allows us to offer a diverse product range.

6. INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY:

The Company has an effective and reliable internal control system commensurate with the size of its operations. At the same time, it adheres to local statutory requirements for orderly and efficient conduct of business, safeguarding of assets, the detection and prevention of frauds and errors, adequacy and completeness of accounting records and timely preparation of reliable financial information. The efficacy of the internal checks and control systems is validated by self-audits and internal as well as statutory auditors.

DISCUSSION ON FINANCIAL PERFORMANCE WITH RESPECT TO OPERATIONAL PERFORMANCE:

Reserves and Surplus: The Reserve and Surplus of Company is Rs. 2,987.60 Lakhs as on period ended on 31st March, 2026.

Total Income: The Company has earned total income Rs. 11,419.85 Lakhs as on period ended on 31st March, 2026.

7. MATERIAL DEVELOPMENTS IN HUMAN RESOURCES / INDUSTRIAL RELATIONS FRONT, INCLUDING NUMBER OF PEOPLE EMPLOYED:

Your Company follows a policy of building strong teams of talented professionals. People remain the most valuable asset of your Company. The Company recognizes people as its most valuable asset and the Company has kept a sharp focus on Employee Engagement. The Company's Human Resources is commensurate with the size, nature and operations of the Company.

8. DETAILS OF KEY FINANCIAL RATIOS, ALONG WITH DETAILED EXPLANATIONS THEREFORE:

Description	As at 31st March, 2026	As at 31st March, 2025	Variance	Remark
Debtors Turnover Ratio (In Times)	19.23	22.21	-13.43%	**Decline in the ratio is mainly on account of increase in trade receivables.**
Inventory Turnover Ratio (In Times)	2.91	2.38	22.20%	**NA**
Interest Coverage Ratio	4.46	5.49	-18.83%	**NA**
Current Ratio (In Times)	4.76	4.20	13.52%	**NA**
Debt-Equity Ratio (In Times)	0.45	1.29	-65.43 %	**Ratio has improved due to increase in equity.**
Net Profit Margin (%)	7.90	7.99	-1.10%	**NA**
Debt Service Coverage Ratio (In Times)	3.18	3.29	-3.48%	**NA**
Return on Equity	33.80	39.22	-13.82%	**NA**
Trade Receivables turnover ratio (In Times)	19.23	22.21	-13.43%	**NA**
Trade payables turnover ratio (In Times)	327.86	1,028.18	-68.11%	**Ratio has reduced due to increase in purchase.**
Net capital turnover ratio	3.12	2.46	26.80%	**Ratio has improved due to increase in sales.**
Net profit ratio	7.90	7.99	-1.10%	**NA**
Return on Capital employed	29.68	28.06	5.78%	**NA**

9. DETAILS OF ANY CHANGE IN RETURN ON NET WORTH AS COMPARED TO THE IMMEDIATELY PREVIOUS FINANCIAL YEAR ALONG WITH A DETAILED EXPLANATION THEREOF.

The Return on Net Worth for F.Y. 2025-26 was 23.22% and for F.Y. 2024-25 was 32.79%. Ratio has been reduced due to substantial increase in Equity.

10. FORWARD-LOOKING STATEMENT:

Certain statements made in the Management Discussion and Analysis Report relating to the Company's objectives, projections, outlook, expectations, estimates, and others may constitute forward-looking statements within the meaning of applicable laws and regulations. Actual results may differ from such expectations, whether expressed or implied. Several factors could make a significant difference to our operations. These include climatic and economic conditions affecting demand and supply, government regulations and taxation, any epidemic or pandemic, and natural calamities over which we do not have any direct/indirect control.

For and on Behalf of the Board
Manoj Jewellers Limited

Sd/-

Manoj Kumar
Managing Director
DIN: 01730747

Place: Chennai
Date: 20th August, 2026

Annexure – IV - Board Report

Details pertaining to remuneration as required under Section 197(12) of the Companies Act, 2013 read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

1. **The ratio of the remuneration of each Director to the median remuneration of the employees of the Company for the financial year 2025-26:**

Sr. No.	Name of the Director / Key Managerial Person (KMP)	Designation	% increase/ (decrease) in remuneration in the financial year 2025-26	Ratio of remuneration of each Director to median remuneration of employees
1	Manoj Kumar	Chairman & Managing Director	112.5	6.35
2	Raj Kumari	Whole - Time Director	159.38	6.06
3	Sunil Shantilal	Executive Director	112.50	6.21
4	Suganchand Ramesh Kumar	Non-Executive Independent Director	NA	NA
5	Prasanchand Daga Prathik	Non-Executive Independent Director	NA	NA
6	Ranjith Kumar Sharup	Non-Executive Independent Director	NA	NA
7	Vaneeta Khanna	Company Secretary	51.57	1.55
8	Mayank Girishbhai Garach	Chief Financial Officer	84.50	0.65

2. **The percentage increase in the median remuneration of employees of the Company in the financial year:**

   During the financial year 2025-26, the median remuneration of employees of the Company was increased by 7.30%.

3. **The number of permanent employees on the rolls of Company:**

   As on March 31, 2026, there were 21 permanent employees on the rolls of the Company.

4. **Average percentile increases already made in the salaries of employees, other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration: –** Average percentile salaries of employees, other than the managerial personnel in the last financial year has been increase by 15.39% as compared to increase of salary in the managerial remuneration by 105.37%. (The Managerial Remuneration has been increased due to their constant efforts, hard work, and dedication for development of business of Company and to achieve the magnificent growth in turnover and profit of the Company.)

5. **It is affirmed that the remuneration paid is as per the remuneration policy of the Company.**

For and on Behalf of the Board
Manoj Jewellers Limited

Sd/-

Manoj Kumar
Managing Director
DIN: 01730747

Place: Chennai
Date: 20th August, 2026

ANNEXURE – V

ANNUAL REPORT ON CSR ACTIVITIES

1. **Brief outline of the CSR Policy of the Company.**

Manoj Jewellers Limited as a responsible corporate citizen commits itself to support the various CSR initiatives, like Vocational, Digital & Basic Quality Education, Conservation of natural resources, building basic infrastructures, etc. for the development and upliftment of underprivileged sections of the society. The Company's focus has always been to contribute to the sustainable development of society and the environment, and to make our planet more livable for future generations.

2. **Composition of CSR Committee:**

The amount required to be spent by the Company towards CSR activities for the financial year does not exceed ₹50 lakh. Accordingly, pursuant to the proviso to Section 135(1) of the Companies Act, 2013, the requirement for constitution of a CSR Committee is not applicable to the Company. The functions of the CSR Committee, as prescribed under Section 135 of the Act, are accordingly discharged by the Board of Directors of the Company.

3. Provide the web-link where CSR Policy approved by the board are disclosed on the website of the company: www.manojjewellerslimited.com

4. Provide the details of Impact assessment of CSR projects carried out in pursuance of Sub-rule (3) of the Rules of the Companies (Corporate Social Responsibility Policy) Rules, 2014, if applicable (attach the report): **Not Applicable (Impact assessment not applicable as per Rule 8(3) of CSR Rules, since CSR obligation does not exceed ₹10 crore).**

5. Details of the amount available for set off in pursuance of Sub-rule (3) of Rule 7 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 and amount required for set off for the financial year, if any: **Not Applicable being none.**

Sr. No.	**Financial Year**	**Amount available for set-off from preceding financial years (in Rs)**	**Amount required to be set off for the financial year, if any (in Rs)**
NA	NA	NA	NA

6. Average net profit of the company as per section 135(5):

Financial Year	Net Profit – **(Amount in Rs)**
2024-25	632,33,664
2023-24	4,49,86,515
2022-23	89,82,341
Average Net profit for last three years	3,90,67,507
2% of Average Net profit for last three years	7,81,350

7. (a)	Two percent of average net profit of the company as per section 135(5)	7,81,350
(b)	Surplus arising out of the CSR projects or programs or activities of the previous financial years.	NIL
(c)	Amount required to be set off for the financial year, if any	NIL
(d)	Total CSR obligation for the financial year (7a+7b-7c).	7,81,350

8. **(a)** CSR amount spent or unspent for the financial year:

Total Amount Spent for the Financial Year (in Rs.)	Amount Unspent (in Rs.) :				
	Total Amount transferred to Unspent CSR Account as per Section 135(6).		Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5).		
	Amount. (in Rs.)	Date of transfer.	Name of the Fund	Amount (in Rs.)	Date of transfer.
8,00,000	NIL	NA	NA	NIL	NA

(b) Details of CSR amount spent against **ongoing projects** for the financial year:

1	2	3	4	5		6	7	8	9	10	11	
Sl. No.	Name of the Project	Item from the list of activities in Schedule VII to the Act.	Local area (Yes/ No).	Location of the project.		Project duration.	Amount allocated for the project (in Rs.).	Amount spent in the current financial Year (in Rs.).	Amount transferred to Unspent CSR Account for the project as per Section 135(6) (in Rs.).	Mode of Implementation - Direct (Yes/No).	Mode of Implementation - Through Implementing Agency	
				State	District						Name	CSR Registration Number
NIL												

(c) Details of CSR amount spent against **other than ongoing projects** for the financial year:

1	2	3	4	5		6	7	8	
Sl. No.	Name of the Project	Item from the list of activities in schedule VII to the Act.	Local area (Yes/No)	Location of the project		Amount Allocated for the project (in Rs.).	Mode of Implementation Direct (Yes/ No).	Mode of Implementation - Through Implementing Agency	
				State	District			Name	CSR Registration Number
1	Education Institution	Item no.(i) of list of activities in schedule VII to the Act	No	Rajasthan	Jodhpur	8,00,000	Yes	Shree Veer Lonkashah Sanskrit Gyanpeeth	CSR00075454
	TOTAL					**8,00,000**			

(d)Amount spent in Administrative Overheads: Nil

(e) Amount spent on Impact Assessment, if applicable: N.A.

(f)Total amount spent for the Financial Year(8b+8c+8d+8e): Rs. 8,00,000/-

(g) Excess amount for set off, if any: Nil

Sl. No.	Particular	Amount (in Rs.)
(i)	Two percent of average net profit of the company as per section 135(5)	7,81,350
(ii)	Total amount spent for the Financial Year	8,00,000
(iii)	Excess amount spent for the financial year [(ii)-(i)]	18,650
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	Nil
(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	18,650

9. (a) Details of Unspent CSR amount for the preceding three financial years:

Sl. No.	Preceding Financial Year.	Amount transferred to Unspent CSR Account under section 135 (6) (in Rs.)	Amount spent in the reporting Financial Year (in Rs.).	Amount transferred to any fund specified under Schedule VII as per section 135(6), if any.			Amount remaining to be spent in succeeding financial years. (in Rs.)
				Name of the Fund	Amount (in Rs).	Date of transfer.	
NIL							

(b) Details of CSR amount spent in the financial year for **ongoing projects** of the preceding financial year(s):

1.	2	3	4	5	6	7	8	9
Sl. No.	**Project ID.**	**Name of the Project.**	**Financial Year in which the project was commenced**	**Project duration.**	**Total amount allocated for the project (in Rs.).**	**Amount Spent on the project in the Reporting Financial Year (in Rs).**	**Cumulative amount spent at the end of reporting Financial Year. (in Rs.)**	**Status of the project - Completed /Ongoing.**
NIL								

10. In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the financial year : **Not Applicable being None.**

(asset-wise details).

(a) Date of creation or acquisition of the capital asset(s).

(b) Amount of CSR spent for creation or acquisition of capital asset.

(c) Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc.

(d) Provide details of the capital asset(s) created or acquired (including complete address and location of the capital asset).

11. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per section 135(5). – **Not Applicable. The company has spent entire CSR obligation for FY 25-26.**

For On behalf of the Board of Directors
Manoj Jewellers Limited

Sd/- **(Chief Executive Officer or Managing Director or Director).**	**Sd/-** **(Chairman CSR Committee).**	**Sd/-** **[Person specified under clause (d) of sub-section (1) of section 380 of the Act] (Wherever applicable).**

Place: Chennai
Date: 20-08-2026

Independent Auditor's Report

To the Members of **MANOJ JEWELLERS LIMITED**

Opinion

We have audited the financial statements of **MANOJ JEWELLERS LIMITED** ("the Company")**,** which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss, the Cash Flow Statement for the year ended on that date and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, and other the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, and its profit, for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with Standards on Auditing (SAs) specified u/s 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 Statements section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of the financial statements as per the ICAI's Code of Ethics and the provisions of the Companies Act, 2013, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 with respect to the preparation of these financial statements that give a true and fair view of the financial position, and financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors is 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 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 Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements 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 statements.

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 statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion 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 management.

- Conclude on the appropriateness of management's 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 statements 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 statements, including the disclosures, and whether the financial statements 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.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 issued by the Central Government of India in terms of sub-section (11) of section 143 of The Companies Act 2013, we give in the "Annexure A", a statement on the matters specified in paragraphs 3 and 4 of the Order.
2. As required by section 143(3) of the Act, we report that:

   a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.

   b. In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

   c. The Balance Sheet, Statement of Profit and Loss, and Cash Flow Statement, dealt with by this Report are in agreement with the books of accounts.

   d. In our opinion the aforesaid financial statements comply with Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

   e. On the basis of written representations received from the directors as on March 31, 2026 taken on record by the Board of Directors, none of the directors are disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164(2) of the Act.

   f. With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".

   g. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

      i. The Company does not have any pending litigation which would impact its financial position.

      ii. The Company does not have any long-term contracts requiring a provision for material foreseeable losses.

      iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the company.

iv. (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material mis-statement.

v. No dividend has been declared by the company.

vi. Based on our examination, which included test checks, the Company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all the relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with. Additionally, except where the audit trail (edit log) facility was not enabled in the preceding previous year, the audit trail has been preserved by the Company as per the statutory requirements for record retention.

For **Mardia & Associates**
Chartered Accountants
Firm's registration number: 007888S

(Manish Mardia)
Proprietor
Membership number: 205307
UDIN: 26205307NPUPHC8560
Place: Chennai
Date: 15.05.2026

Annexure A referred to in paragraph 1 of the section on "Report on other legal and regulatory requirements" of our report of even date

TO THE MEMBERS OF MANOJ JEWELLERS LIMITED:

(i)	(a)	A.	On the basis of our examination of the Books of accounts the Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.
		B.	On the basis of our examination of the Books of accounts, the Company has maintained proper records showing full particulars of intangible assets.
	(b)		According to the information and explanations given by the management, fixed assets have been physically verified by the management at reasonable intervals and no material discrepancies have been noticed on such verification.
	(c)		According to the information and explanations given by the management, the Company does not have any immovable properties held in its name and hence reporting under this clause of the Order is not applicable and not commented upon.
	(d)		The company has not revalued its Property, Plant and Equipment (including right of use assets) or intangible assets or both during the period.
	(e)		No proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
(ii)	(a)		According to the information and explanations given by the management, Inventories have been physically verified by the management at reasonable intervals and no material discrepancies have been noticed on such verification.
	(b)		The Company has not been sanctioned any working capital limit in excess of Rs. 5 Crores from Banks or Financial Institutions of on the basis of security of current assets at any point of time during the period and hence reporting under this clause of the Order is not applicable and not commented upon.

(iii)	(a)	A.	On the basis of our examination of the Books of accounts, the Company has not given loans or advances or guarantees or security to subsidiaries, joint ventures and associates.
		B.	On the basis of our examination of the Books of accounts, the Company has not given loans or advances or guarantees or security to parties other than subsidiaries, joint ventures and associates.
(iv)			In our opinion and according to the information and explanations given to us, there are no loans, investments, guarantees and securities given in respect of which provisions of section 185 and 186 of the Companies Act 2013 are applicable and hence not commented upon.
(v)			The Company has not accepted any deposits from the public and no amounts are deemed to be deposits and hence reporting under this clause of the Order is not applicable and not commented upon.
(vi)			As informed to us by the management, the Central Government has not prescribed maintenance of cost records under sub-section (1) of Section 148 of the Act, in respect of activities carried on by the Company.
(vii)	(a)		The company has generally been regular in depositing the undisputed statutory dues, including Provident Fund, Employees' State Insurance, Income tax, Sales-tax, Wealth Tax, Service Tax, Custom Duty, Excise Duty and other material statutory dues, as applicable, with the appropriate authorities in India.
	(b)		According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, employees' state insurance, income-tax, service tax, sales-tax, customs duty, excise duty, value added tax, cess and other material statutory dues were outstanding, at the period end, for a period of more than six months from the date they became payable.
(viii)			According to the information and explanations given to us, no income has been surrendered or disclosed as income during the period in the tax assessments under the Income Tax Act, 1961.
(ix)	(a)		The company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.
	(b)		The company has not been declared a wilful defaulter by any bank or financial institution.
	(c)		On the basis of our examination of the Books of accounts, the company has utilized term loans for the purpose for which they were obtained.
	(d)		On the basis of our examination of the Books of accounts, funds raised on short term basis were not utilised for long term purposes.
	(e)		The company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.

	(f)		The company does not have any subsidiaries, joint ventures or associate companies hence this clause is not applicable.
(x)	(a)		In our opinion and according to the information and explanations provided by the management, the Company has utilized the monies raised by way of Initial Public Offer (IPO) of equity shares for the purposes for which they were raised.
	(b)		The company has not made any private placement or issued rights share during the period. Hence provisions of this clause of the Order are not applicable to the Company and hence not commented upon.
(xi)	(a)		No fraud by the company or any fraud on the company has been noticed or reported during the period.
	(b)		No report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4.
	(c)		No whistle blower complaints were received during the period by the company.
(xii)			The Company is not a Nidhi company. Therefore, the provisions of this clause of the order are not applicable to the Company and hence not commented upon.
(xiii)			In our opinion, and according to the information and explanations given to us, transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the financial statements, as required by the applicable accounting standards.
(xiv)	(a)		In our opinion the Company has an adequate internal audit system commensurate with the size and the nature of its business.
	(b)		We have considered, the internal audit reports for the year under audit, issued to the Company during the year and till date, in determining the nature, timing and extent of our audit procedures.
(xv)			According to the information and explanations given to us, in our opinion during the year the company has not entered into any non-cash transactions with its directors or persons connected with its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the company.
(xvi)			The provisions of section 45-IA of the Reserve Bank of India Act, 1934 are not applicable to the Company. Therefore, the provisions of this clause of the order are not applicable to the Company and hence not commented upon.
(xvii)			The company has not incurred any cash loss during the current financial year or preceding financial year.
(xviii)			There has been no resignation of the statutory auditors during the year under audit; accordingly, reporting on issues, objections, or concerns raised by the outgoing auditors is not applicable.

(xix)			On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, we are the opinion that no material uncertainty exists as on the date of the audit report so as to indicate that the company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.
(xx)	(a)		In respect of other than ongoing projects, the Company has duly spent the required amount towards Corporate Social Responsibility ("CSR") activities in compliance with Section 135 of the Companies Act, 2013. Accordingly, there was no unspent amount required to be transferred to a Fund specified in Schedule VII to the Companies Act, 2013.
	(b)		There were no ongoing CSR projects during the year requiring transfer of any unspent amount to a special account in compliance with Section 135(6) of the Companies Act, 2013. Accordingly, the provisions of this clause are not applicable to the Company.
(xxi)			Since this audit report is on the standalone financial statements, the provisions of this of the order are not applicable to the Company and hence not commented upon.

For **Mardia & Associates**
Chartered Accountants
Firm's registration number: 007888S

(Manish Mardia)
Proprietor
Membership number: 205307
UDIN: 26205307NPUPHC8560
Place: Chennai
Date: 15.05.2026

ANNEXURE B REFERRED TO IN PARAGRAPH 2(f) OF THE SECTION ON "REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS" OF OUR REPORT OF EVEN DATE

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **MANOJ JEWELLERS LIMITED** as of March 31, 2026 in conjunction with our audit of the financial statements of the Company for the period ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's Management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established under the COSO 2013 criteria, which considers the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing as specified under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, and both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that:
(1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
(2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and
(3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on the internal control over financial reporting criteria established by the company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For **Mardia & Associates**
Chartered Accountants
Firm’s registration number: 007888S

(Manish Mardia)
Proprietor
Membership number: 205307
UDIN: 26205307NPUPHC8560
Place: Chennai
Date: 15.05.2026

MANOJ JEWELLERS LIMITED

CIN: L52393TN2007PLC064834

No. 59, NSC Bose Road Sowcarpet, Chennai, Tamil Nadu, India - 600079.

BALANCE SHEET AS AT MARCH 31, 2026

(₹ in Lakhs)

Particulars	Note No	As at 31-03-2026	As at 31-03-2025
EQUITY AND LIABILITIES			
Shareholder's funds			
a. Share capital	3	898.56	598.56
b. Reserves and surplus	4	2,987.60	854.57
Non-Current Liabilities			
a. Long term borrowings	5	905.39	1,246.02
b. Long term provisions	6	13.76	11.09
Current Liabilities			
a. Short term borrowings	7	825.37	625.97
b. Trade payables	8		
-Total outstanding dues of micro enterprises and small enterprises		-	-
-Total outstanding dues of creditors other than micro & small enterprises		60.78	10.19
c. Other current liabilities	9	206.27	91.79
d. Short term provisions	10	159.07	87.01
TOTAL		**6,056.81**	**3,525.19**
ASSETS			
Non-Current Assets			
a. Property, plant and equipment & intangible assets	11		
- Property, plant and equipment		44.20	59.52
- Intangible asset		1.40	2.55
- Capital work in progress		-	-
b. Deferred tax assets (Net)	12	14.37	12.04
c. Other non current assets	13	35.31	31.30
Current Assets			
a. Inventories	14	4,905.85	2,930.66
b. Trade receivables	15	751.41	436.20
c. Cash and bank balances	16	197.10	22.46
d. Short term loans and advances	17	107.13	30.40
e. Other current assets	18	0.03	0.05
TOTAL		**6,056.81**	**3,525.19**
Corporate Information & Summary of Significant Accounting Policy	1 & 2		

The accompanying notes are an integral part of the financial statements

"As per our report of even date attached"

For Mardia & Associates
Chartered Accountants
Firm Reg Number : 007888S

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

S Manojkumar
Managing Director
DIN: 01730747

Raj Kumari M
Whole-time Director
DIN: 09607998

Manish Mardia
Proprietor
M.No 205307
UDIN: 26205307NPUPHC8560

Place : Chennai
Date : 15/05/2026

Mayank Girishbhai Garach
Chief Financial Officer
PAN: BNOPG5776M
Place: Chennai
Date : 15/05/2026

Vaneeta Khanna
Company Secretary
M.No: 46971

MANOJ JEWELLERS LIMITED

CIN: L52393TN2007PLC064834

No. 59, NSC Bose Road Sowcarpet, Chennai, Tamil Nadu, India - 600079.

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED MARCH 31, 2026 *(₹ in Lakhs)*

S. No.	Particulars	Note No.	Year ended 31-03-2026	Year ended 31-03-2025
	REVENUES			
I	Revenue from operations	19	11,416.12	5,961.81
II	Other income	20	3.73	2.06
III	**Total Income (I+II)**		**11,419.85**	**5,963.87**
	EXPENSES			
	Purchases of stock-in-trade	21	11,633.50	5,779.03
	Changes in inventories of finished goods	22	(1,975.19)	(860.30)
	Employee benefit expense	23	125.69	78.42
	Finance costs	24	132.18	184.63
	Depreciation and amortization expense	11	18.62	21.04
	Other expenses	25	266.71	128.71
IV	**Total Expenses**		**10,201.52**	**5,331.54**
V	Profit before exceptional items and tax (III-IV)		1,218.33	632.34
VI	Exceptional items		-	-
VII	Profit before extraordinary items and tax (V - VI)		1,218.33	632.34
VIII	Extraordinary items		-	-
IX	**Profit before tax (VII- VIII)**		**1,218.33**	**632.34**
X	Tax Expenses:			
	Current Tax	26	318.31	160.09
	Deferred Tax	12	(2.33)	(4.24)
XI	Profit/(loss) for the period from continuing operations (VII-VIII)		902.36	476.48
XII	Profit/(loss) from discontinuing operations		**-**	**-**
XIII	Tax expense of discontinuing operations		**-**	**-**
XIV	Profit/(loss) from discontinuing operations (after tax) (XII-XIII)		**-**	**-**
XV	**Profit/ (Loss) for the period (XI + XIV)**		**902.36**	**476.48**
XVI	**Earnings per equity share**			
	Basic & Diluted	27	**10.40**	**7.96**

The accompanying notes are an integral part of the financial statements

"As per our report of even date attached"

For Mardia & Associates
Chartered Accountants
Firm Reg Number : 007888S

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

S Manojkumar
Managing Director
DIN: 01730747

Raj Kumari M
Whole-time Director
DIN: 09607998

Manish Mardia
Proprietor
M.No 205307
UDIN: 26205307NPUPHC8560

Mayank Girishbhai Garach
Chief Financial Officer
PAN: BNOPG5776M
Place: Chennai
Date : 15/05/2026

Vaneeta Khanna
Company Secretary
M.No: 46971

Place : Chennai
Date : 15/05/2026

MANOJ JEWELLERS LIMITED
L52393TN2007PLC06483
No. 59, NSC Bose Road Sowcarpet, Chennai, Tamil Nadu, India - 600079.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2026

(₹ in Lakhs)

Particulars		Year ended 31-03-2026	Year ended 31-03-2025
Cash flow from operating activities			
Profit before tax		1,218.33	632.34
Adjustments for non-cash items & finance & investment activities:			
Depreciation		18.62	21.04
Finance cost		132.18	184.63
Provision for Gratuity		3.29	1.00
Interest Income		(0.93)	(2.06)
Adjustment for working capital changes:			
Increase/(decrease) in trade payables		50.59	9.13
Increase/(decrease) in other current liabilities		114.49	68.81
(Increase)/decrease in other non current assets		(4.01)	-
(Increase)/decrease in inventories		(1,975.19)	(860.30)
(Increase)/decrease in trade receivables		(315.21)	(335.49)
(Increase)/decrease in long term loans & advances		-	-
(Increase)/decrease in other current assets		0.02	(0.05)
(Increase)/decrease in short term loans & advances		(76.73)	(19.79)
Cash flow before working capital changes		**(834.54)**	**(300.74)**
Cash flow from operating activities before tax		**(834.54)**	**(300.74)**
Income Tax Paid		(246.86)	(141.51)
Net cash flow from operating activities	**A**	**(1,081.40)**	**(442.25)**
Cash flow from investing activities			
Purchase of fixed asset		(2.16)	(36.29)
Interest Income		0.93	2.06
Net cash flow from investing activities	**B**	**(1.22)**	**(34.23)**
Cash flow from financing activities			
Proceeds from issue of equity share through IPO (including securities premium)		1,620.00	-
Share issue expenses		(89.33)	-
Increase/(decrease) in long term borrowings		(340.63)	(92.21)
Increase/(decrease) in short term borrwoings		199.40	425.80
Increase/(decrease) in other long term libilities		-	-
Finance cost		(132.18)	(184.63)
Net cash flow from financing activities	**C**	**1,257.26**	**148.95**
Net increase/(decrease) in cash	**A+B+C**	**174.64**	**(327.53)**
Cash balance at beginning of year/period		22.46	350.00
Cash balance at end of year/period		**197.10**	**22.46**

"As per our report of even date attached"

For Mardia & Associates
Chartered Accountants
Firm Reg Number : 007888S

Manish Mardia
Proprietor
M.No 205307
UDIN: 26205307NPUPHC8560
Place : Chennai
Date : 15/05/2026

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

S Manojkumar
Managing Director
DIN: 01730747

Raj Kumari M
Whole-time Director
DIN: 09607998

Mayank Girishbhai Garach
Chief Financial Officer
PAN: BNOPG5776M
Place: Chennai
Date : 15/05/2026

Vaneeta Khanna
Company Secretary
M.No: 46971

1 *CORPORATE INFORMATION*

Manoj Jewellers Limited is engaged in the retail business of various jewelleries and ornaments made out of gold and diamonds studded with precious and semiprecious stones. Our portfolio includes rings, earrings, armlet, pendants, gajrahs, nose rings, bracelets, chains, necklaces, bangles and other wedding jewellery.

2 *MATERIAL ACCOUNTING POLICIES*

These policies have been consistently applied to all the years presented, unless otherwise stated.

2.1 Basis of Accounting

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) including the Accounting Standards notified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared under the historical cost convention on an accrual basis.

2.2 Use of Estimates

The preparation of financial statements in conformity with Indian GAAP which requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

2.3 Inventories

As per (AS) 2, The inventories are physically verified at regular intervals by the management. Raw Material Inventories are valued at the lower of cost and net realizable value. Finished goods, Stock-in-Trade and Work-in-Progress are valued at lower of cost and net realizable value. Cost of inventories comprises of cost of purchase, cost of conversion and other costs including manufacturing overheads net of recoverable taxes incurred in bringing them to their respective present location and condition. Consumable stores and spares are valued at the lower of cost and net realizable value, as estimated by the management. Obsolete, defective, unserviceable and slow/non-moving stocks are duly provided for.

2.4 Revenue Recognition

Revenue from the operations is recognized on generally accepted accounting principal. Revenue in relation to a transaction involving the sale of goods is recognised when property in goods has been transferred to the buyer for a price or all significant risks and rewards of ownership have been transferred to the buyer and the company retains no effective control of the goods transferred and no significant uncertainty exists regarding the amount of the consideration that will be derived from the sale of the goods. Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. The capital gain on sale of investments if any are recognized on completion of transaction. No notional profit/loss are recognized on such investments. Interest income is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.

2.5 Property, Plant and Equipment and Depreciation

Property, Plant and Equipment are stated at cost less accumulated depreciation and impairment losses, if any. Cost comprises of all expenses incurred to bring the assets to its present location and condition. Borrowing cost directly attributable to the acquisition /construction are included in the cost of fixed assets. Adjustments arising from exchange rate variations attributable to the fixed assets are capitalized.

The company has adopted cost model for all class of items of Property, Plant and Equipment. In case of new projects / expansion of existing projects, expenditure incurred during construction / preoperative period including interest and finance charge on specific / general purpose loans, prior to commencement of commercial production

are capitalized. The same are allocated to the respective on completion of construction / erection of the capital project / fixed assets. Subsequent expenditures related to an item of tangible asset are added to its book value only if they increase the future economic benefits from the existing asset beyond its previously assessed standard of performance.
Capital assets (including expenditure incurred during the construction period) under erection / installation are stated in the Balance Sheet as "Capital Work in Progress."
Intangible Assets are stated at cost of acquisition net of recoverable taxes less accumulated amortization/depletion and impairment loss, if any. The cost comprises purchase price, borrowing costs, and any cost directly attributable to bringing the asset to its working condition for the intended use and net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the intangible assets.
Depreciation on Fixed Assets is provided to the extent of depreciable amount on the Written down Value (WDV) Method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013. The carrying amount of assets is reviewed at each balance sheet date if there is any indication of impairment based on internal or external factors. An impairment loss is recognized wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the asset's net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and risks specific to the asset. After impairment, depreciation is provided on the revised carrying amount of the asset over its remaining useful life.

Category	**Useful Life**
Computer & Accessories	3 Years
Furniture & Fittings	10 Years
Office Equipment	5 Years
Plant & Machinery	15 Years
Motor Cycles & scooters	10 Years
Motor Cars	8 Years
Softwares	5 Years

2.6 Foreign currency Transactions:

Conversion
Foreign currency monetary items are reported using the closing rate.
Non-monetary items, which are carried in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of the transaction.
Exchange Differences
Exchange differences arising on the settlement or reporting of monetary items at rates different from those at which they were initially recorded during the year, or reported in previous Standalone financial statement, are recognized as income or expense in the Statement of Profit and Loss.

2.7 Employee Benefits

(i) Short Term Employee Benefits : All employee benefits payable wholly within 12 months of rendering the service are classified as Short – term employee benefits. These are recognized as an expense at the undiscounted amount in the profit & loss account of the year in which the related service is rendered.
(ii) Long Term Employee benefit (gratuity) are recognized are accounted in the books of account based on Valuation report of Actuarial.
(iii) Defined Contribution Plans: Contributions to defined contribution schemes such as Employee State Insurance are charged off to the Profit and Loss Account during the year in which the employee renders the related service.
(iv) Defined Benefit Plans: The present value of the obligation under such plan is determined based on an actuarial valuation using the Projected Unit Credit Method. Actuarial gains and losses arising on such valuation are recognised immediately in the Profit and Loss Account. Termination benefits are recognised as and when incurred.

2.8 Borrowing Cost

Borrowing cost that are attributable to the acquisition, construction or production of qualifying assets are capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes a substantial period of time to get ready for its intended use. All other borrowing costs are charged to revenue.

2.9 Taxes on Income

Income tax expenses for the year comprises of current tax and deferred tax. Current tax provision is determined on the basis of taxable income computed as per the provisions of the Income Tax Act. Deferred tax is recognized for all timing differences that are capable of reversal in one or more subsequent periods subject to conditions of prudence and by applying tax rates that have been substantively enacted by the balance sheet date.

2.10 Provision, Contingent Liabilities and Contingent Assets

A provision is recognized when an enterprise has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Liabilities which are material and whose future outcome cannot be ascertained with reasonable certainty, are treated as contingent and disclosed by way of Notes to the financial statements.

2.11 Segment Information

The Company is engaged in a single business segment - retail business of jewellery and ornaments made from gold and diamonds and operates primarily in one geographical area. Therefore, segment reporting, as required under Accounting Standard (AS) 17 - "Segment Reporting," is not applicable to the Company.

(In ₹ Lakhs unless otherwise stated)

		As at 31-03-2026	As at 31-03-2025
3	**Share Capital:**		
A.	**Authorized, Issued, Subscribed and Paid-up Share Capital**		
	Authorized:		
	1,90,00,000 Equity Shares of Rs 10/-each	1,900.00	1,000.00
		1,900.00	**1,000.00**
	Issued, Subscribed and Paid-up:		
	89,85,628 Equity Shares of Rs 10/-each fully paid	898.56	598.56
		898.56	**598.56**

B. Reconciliation of the shares outstanding at the beginning and at the end of the reporting period:

Particulars	**31-03-2026**		**31-03-2025**	
	Numbers of Shares held	Amount *(In ₹ Lakhs)*	Numbers of Shares held	Amount *(In ₹ Lakhs)*
Opening Number of Shares	59,85,628.00	598.56	59,85,628.00	598.56
Shares Issued During the Period	30,00,000.00	300.00	-	-
Closing Number of Shares	89,85,628.00	898.56	59,85,628.00	598.56

C. Rights, preferences and restrictions attached to Equity shares

The company has issued only one class of equity shares having a par value of Rs.10 per share. Each shareholder of equity share is entitled to one vote per share. Dividend is subject to approval of the shareholders in the ensuing annual general meeting. In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential accounts, if any. The distribution will be in the proportion to the number of equity shares held by the share holders.

D. Detail of shareholder of the Company holding more than 5% shares as on reporting date:

Name of shareholder	**31-03-2026**		**31-03-2025**	
	Numbers of Shares held	Percentage of Holding	Numbers of Shares held	Percentage of Holding
S.Manoj Kumar	27,10,615	30.17%	25,66,615	42.88%
S.Sunil Kumar	15,13,264	16.84%	14,77,264	24.68%
Shalu	9,17,126	10.21%	9,17,126	15.32%
Rajkumari	6,32,500	7.04%	6,32,500	10.57%

E. Details of issue/buy back of Equity shares in last 5 financial years

1. Company has issued 4,16,876 Bonus Equity Shares on June 10, 2022 in the ratio of 1:4 i.e. for every 4 equity shares 1 bonus equity share.
2. Company has issued 2,08,438 Bonus Equity Shares on June 17, 2022 in the ratio of 1:10 i.e. for every 10 equity shares 1 bonus equity share.
3. Company has issued 7,00,000 Equity Shares on January 01, 2023 for cash price of ₹ 50 per equity shares including securities premium of ₹ 40 per equity share.
4. Company has issued 29,92,814 Bonus Equity Shares on January 06, 2023 in the ratio of 1:1 i.e. for every 1 equity share 1 bonus equity share.
5. Company, in its Initial Public Offer, has issued 30,00,000 Equity Shares on May 8, 2025 for cash price of ₹ 54 per equity shares including securities premium of ₹ 44 per equity share.

F. No calls are unpaid by any Director or Officer of the Company during the Period.

G. Disclosure of Shareholding of Promoters:

Promoter Name	31-03-2026		31-03-2025		% Change
	No. of shares	% of total shares	No. of shares	% of total shares	during the Period
S.Manoj Kumar	27,10,615	30.17%	25,66,615	42.88%	-12.71%
S.Sunil Kumar	15,13,264	16.84%	14,77,264	24.68%	-7.84%
Rajkumari	6,32,500	7.04%	6,32,500	10.57%	-3.53%

H. Initial Public Offer (IPO) of equity shares of the company:

The Company had issued shares through an Initial Public Offer and were listed on the SME Platform of BSE Limited w.e.f May 12, 2025. Pursuant to this, the Company allotted 30,00,000 equity shares at a price of Rs. 54 per equity share (including a premium of Rs. 44 per equity share) aggregating to Rs. 1620 lakhs.

Utilisation of IPO Proceeds:

Following are the details of utilization of IPO proceeds as at March 31, 2026

(In ₹ Lakhs unless otherwise stated)

Original Object	Original Allocation	Funds Utilised	Shortfall	Deviation
1. Repayment/prepayment of certain borrowings availed by the company	1323.00	1323.00	0.00	0.00
2. General Corporate Purpose	167.00	167.00	0.00	0.00

4 **Reserves & Surplus**	**As at 31-03-2026**	**As at 31-03-2025**
A. Surplus as per Statement of Profit & Loss		
Opening Balance	854.57	378.09
Add: Profit after tax for the period	902.36	476.48
Closing Balance	**1,756.93**	**854.57**
B. Securities Premium		
Opening Balance	-	-
Add: Premium from IPO Proceeds	1,320.00	-
Less: Issue Related Expenses	(89.33)	-
Closing Balance	**1,230.67**	**-**
Balance carried to the Balance Sheet (A+B)	**2,987.60**	**854.57**

5 **Long Term Borrowings**	**As at 31-03-2026**	**As at 31-03-2025**
Secured		
Working Capital Term Loans:		
- from Banks & Financial Institutions	905.39	1,246.02
- from Others	-	-
	905.39	**1,246.02**

Notes to Schedule 5

i. The terms of repayment & security of term loans are stated below:

Particulars	Terms & Security	Amt Outstanding (In ₹)
IndusInd Bank Limited	Indusind Bank Limited has extended secured term loan of Rs. 10 crores at an interest rate of Repo Rate + 3.50% p.a repayable within 144 months. The bank has also extended a secured business overdraft of Rs. 5 crore at an interest rate of Repo Rate + 3.25% p.a. repayable on demand (refer "Working Capital Loan From Bank" under "Short Term Borrowings"). These facilities are personally guaranteed by Mr. Manoj Kumar, Mr. Sunil Shantilal, Ms. Raj Kumari & Ms. Shalu and are secured by way of equitable mortgage on immoveable property of the aforementioned.	9,72,22,222.24
	Current Maturities:	83,33,333.28
	Non-Current Portion:	8,88,88,888.96

Particulars	Terms & Security	Amt Outstanding (In ₹)
Axis Bank	Axis Bank Ltd has extended a dropline overdraft of Rs. 1 crore at an interest rate of Repo Rate + 3.5% p.a. repayable within 60 months. The bank has also extended a cash credit of Rs. 3.50 crores at an interest rate of Repo Rate + 3.5% p.a. repayable within 12 months (refer "Working Capital Loan From Bank" under "Short Term Borrowings"). These facility are primarily secured by way of hypothecation of entire current assets of the company, both present and future, on exclusive basis. These facilities are also personally guaranteed by Mr. Manoj Kumar, Mr. Sunil Shantilal, Ms. Raj Kumari & Ms. Shalu and are secured by way of equitable mortgage on immoveable property of the aforementioned.	36,53,999.95
	Current Maturities:	20,04,000.00
	Non-Current Portion:	16,49,999.95

(In ₹ Lakhs unless otherwise stated)

6 **Long term provisions**	**As at 31-03-2026**	**As at 31-03-2025**
Provision for Employee Benefits:		
Provision for Gratuity (Long Term)	13.76	11.09
	13.76	**11.09**

7 **Short-Term Borrowings**	**As at 31-03-2026**	**As at 31-03-2025**
Loans Repayable on Demand:		
Secured loans:		
Working Capital Loan From Bank (Terms are described in Note 5 above)	638.40	346.42
From Others	-	-
Unsecured loans:		
Loans from Directors	83.59	172.06
Current maturities of long term borrowings (Terms are described in Note 5 above)	103.37	107.48
	825.37	**625.97**

(In ₹ Lakhs unless otherwise stated)

8 Trade Payables	As at 31-03-2026	As at 31-03-2025
Micro enterprises and small enterprises	-	-
Others	60.78	10.19
	60.78	**10.19**

8.1 Aging Schedule:

Trade Payables - Outstanding for following periods from the date of transactions:						31-03-2026
	Particulars	Less than 1 year	1 year upto 2 years	2 year upto 3 years	More than 3 years	Total
i	Undisputed dues - MSME	-	-	-	-	-
ii	Undisputed dues - Others	60.78	-	-	-	**60.78**
iii	Disputed dues – MSME	-	-	-	-	-
iv	Disputed dues – Others	-	-	-	-	-

Trade Payables - Outstanding for following periods from the date of transactions:						31-03-2025
	Particulars	Less than 1 year	1 year upto 2 years	2 year upto 3 years	More than 3 years	Total
i	Undisputed dues - MSME	-	-	-	-	-
ii	Undisputed dues - Others	10.19	-	-	-	**10.19**
iii	Disputed dues – MSME	-	-	-	-	-
iv	Disputed dues – Others	-	-	-	-	-

8.2 Disclosure under MSME Act	As at 31-03-2026	As at 31-03-2025
a. Principal amount remaining unpaid to any supplier as at the year end	-	-
b. Interest due on the above mention principal amount remaining unpaid to any supplier as at the year end	-	-
c. Amount of the interest paid by the Company in terms of Section 16	-	-
d. Amount of the interest due and payable for the period of delay in making payment but without adding the interest specified under the MSMED Act	-	-
e. Amount of interest accrued & remaing unpaid at the end of accounting year	-	-
	-	-

8.3 There are no unbilled dues as at the end of the reporting period

(In ₹ Lakhs unless otherwise stated)

9	**Other Current Liabilities**	**As at 31-03-2026**	**As at 31-03-2025**
	Interest accrued but not due on borrowings	2.30	11.08
	Advance received from customers	39.89	21.35
	Other payables:		
	Director remuneration payable	76.05	33.63
	Salary payable to related parties	3.34	3.89
	Salary payable to others	-	2.77
	Creditors for expenses	77.30	12.11
	Statutory dues payable	7.40	6.96
		206.27	**91.79**

10	**Short Term Provisions**	**As at 31-03-2026**	**As at 31-03-2025**
	Provision for Employee Benefits:		
	Provision for Gratuity	2.09	1.47
	Provision for Taxation (Net)	156.99	85.54
		159.07	**87.01**

12	**Deferred Tax Asset (Net)**	**As at 31-03-2026**	**As at 31-03-2025**
	Deferred Tax Assets		
	On account of timing difference		
	- in Net block as per books & as per Income Tax	10.39	8.88
	- retirement and other benefits	3.99	3.16
		14.37	**12.04**
	Deferred Tax Liabilities		
	On account of timing difference		
	- NIL	-	-
		-	**-**
	Deferred Tax Asset (Net)	**14.37**	**12.04**

13	**Other Non Current Assets**	**As at 31-03-2026**	**As at 31-03-2025**
	Security Deposit	0.33	0.30
	Rent Deposit	31.00	31.00
	Other Bank Balances:		
	In Fixed Deposit having maturity more than 12 months	3.98	-
		35.31	**31.30**

(In ₹ Lakhs unless otherwise stated)

14 **Inventories** (Valued at lower of cost or NRV)	**As at 31-03-2026**	**As at 31-03-2025**
Stock in Trade	4,905.85	2,930.66
	4,905.85	**2,930.66**

15 **Trade Receivables**	**As at 31-03-2026**	**As at 31-03-2025**
Secured, considered good	-	-
Unsecured, considered good	751.41	436.20
Doubtful	-	-
	751.41	**436.20**

15.1 Aging Schedule:

Trade Receivables - Outstanding for following periods from date of transaction					**31-03-2026**
	Particulars	Less than 6 months	6 months upto 1 year	More than 1 year	Total
i	Undisputed Trade Receivables - Considered Good	751.41	-	-	**751.41**
ii	Undisputed Trade Receivables - Considered Doubtful	-	-	-	-
iii	Disputed Trade Receivables - Considered Good	-	-	-	-
iv	Disputed Trade Receivables - Considered Doubtful	-	-	-	-

Trade Receivables - Outstanding for following periods from date of transaction					**31-03-2025**
	Particulars	Less than 6 months	6 months upto 1 year	More than 1 year	Total
i	Undisputed Trade Receivables - Considered Goods	436.20	-	-	**436.20**
ii	Undisputed Trade Receivables - Considered Doubtful	-	-	-	-
iii	Disputed Trade Receivables - Considered Good	-	-	-	-
iv	Disputed Trade Receivables - Considered Doubtful	-	-	-	-

15.2 There are no unbilled dues as at the end of the reporting period

(In ₹ Lakhs unless otherwise stated)

16 Cash and bank balances:	As at 31-03-2026	As at 31-03-2025
Cash & Cash Equivalents:		
Balance with Banks		
In Current Accounts	183.40	4.76
In Fixed Deposit having maturity less than 3 months	-	3.20
Cash on hand	7.59	8.75
Other Bank Balances:		
In Fixed Deposit having maturity more than 3 months but less than a year	6.11	5.75
	197.10	**22.46**

17 Short term loans and advances	As at 31-03-2026	As at 31-03-2025
Loans and advances to related parties	-	-
Other loans and advances (Unsecured, considered good):		
GST ITC	54.57	10.65
Prepaid expenses	13.82	1.30
Advance to suppliers	29.18	0.10
Advance to creditors for expenses	9.56	18.36
	107.13	**30.40**

18 Other current assets	As at 31-03-2026	As at 31-03-2025
Interest receivable	0.03	0.05
	0.03	**0.05**

19 Revenue from Operations	Year Ended 31-03-2026	Year Ended 31-03-2025
Sale of products:		
Local Sales	11,416.12	5,961.81
Export Sales	-	-
Sale of services	-	-
Other Operating Revenue	-	-
	11,416.12	**5,961.81**

20 Other Income	Year Ended 31-03-2026	Year Ended 31-03-2025
Interest Income	0.93	2.06
Other Income	2.80	-
	3.73	**2.06**

(In ₹ Lakhs unless otherwise stated)

21	Purchases of stock-in-trade	Year Ended 31-03-2026	Year Ended 31-03-2025
	Purchases of stock-in-trade	11,633.50	5,779.03
		11,633.50	**5,779.03**

22	Change in Inventories	Year Ended 31-03-2026	Year Ended 31-03-2025
	Inventories at the end of the year:		
	Finished goods / Stock in trade	4,905.85	2,930.66
	Work-in-progress	-	-
	Scrap	-	-
	Packing material	-	-
		4,905.85	**2,930.66**
	Inventories at the beginning of the year:		
	Finished goods / Stock in trade	2,930.66	2,070.37
	Work-in-progress	-	-
	Scrap	-	-
	Packing material	-	-
		2,930.66	**2,070.37**
	Net (increase)/decrease in inventory	**(1,975.19)**	**(860.30)**

23	Employee Benefit Expenses	Year Ended 31-03-2026	Year Ended 31-03-2025
	Salaries and Wages	52.39	46.38
	Director Remuneration	63.75	30.00
	Gratuity	3.29	1.00
	Contributions to PF, ESIC & PT	3.55	0.57
	Staff Welfare	2.71	0.47
		125.69	**78.42**

24	Finance Charges	Year Ended 31-03-2026	Year Ended 31-03-2025
	Interest Expenses:		
	- to Banks & Financial Institutions	84.99	172.51
	- to Others	8.54	10.62
	- on Income Tax	11.39	1.22
	Other Borrowing Costs	27.27	0.29
		132.18	**184.63**

(In ₹ Lakhs unless otherwise stated)

25	Other Expenses	Year Ended 31-03-2026	Year Ended 31-03-2025
	Audit Fees (Refer Note 25.1 below)	4.65	3.70
	Advertisement Expenses	13.10	12.76
	Bank Charges	1.52	1.27
	Business Promotion Expenses	75.31	-
	Demat Charges	0.08	0.45
	Frieght Charges	1.98	0.37
	General Expenses	4.53	2.43
	Hallmarking Charges	1.31	1.69
	Independent Director's Sitting Fees	3.00	1.77
	Insurance	2.54	5.60
	Listing Expenses	45.31	-
	Legal & Professional Fees	19.12	11.50
	Making Charges	31.95	46.26
	Melting Charges	0.41	0.11
	Membershit & Subscription Charges	0.41	0.11
	Packing Expenses	1.54	2.99
	Power and Fuel Expenses	5.57	6.35
	Postage, Printing & Staionary	0.43	0.29
	Discount, Rates & Taxes	10.53	3.68
	Rental Expenses	23.01	20.45
	Repairs and Maintence	4.04	1.72
	Round off	0.01	0.01
	Software subscription charges	1.48	0.28
	Security Expenses	2.78	2.84
	Telephone Expenses	0.73	0.72
	Travelling Expenses	3.36	1.33
	Corporate Social Responsibility (refer note 30(a))	8.00	-
		266.71	**128.71**
	Note 25.1:		
	Payment to Auditor:		
	a. as auditor	4.65	3.70
	b. for taxation matters	0.45	0.30
	c. for company law matters	-	-
	d. for management services	-	-
	f. for other services	1.49	3.33
	e. for reimbursement of expenses	-	-
		6.59	**7.33**

26	Current Tax	Year Ended 31-03-2026	Year Ended 31-03-2025
	Current Tax	316.51	160.08
	Current Tax Adjustments for Prior Period	1.80	0.01
		318.31	**160.09**

27 **Earnings Per Shares**		Year Ended 31-03-2026	Year Ended 31-03-2025
Basic & Diluted:			
Net profit / (loss) for the year (in Rs.)	A	9,02,36,028	4,76,48,430
Weighted Number of Equity Shares Oustanding:			
i. Opening shares		59,85,628	59,85,628
ii. Issued during the year		30,00,000	-
Weighted Number of Equity Shares Oustanding (i*1)+(ii*327/365)	B	86,73,299	59,85,628
Basic & Diluted earnings per share (A/B)		**10.40**	**7.96**

28 **Related Parties**

a. Names of related parties and related party relationship

Key Management Personnels/Directors
Mr. Sunil Shantilal
Mr. Manoj Kumar
Ms. Raj Kumari

Key Management Personnels/CFO
Mr. Mayank Girishbhai Garach

Key Management Personnels/CS
Mrs. Vaneeta Khanna

Relative of Key Management Personnels/Director
Ms. Damayanthi Bai
Ms. Prachi
Ms. Shalu
Ms. Vanshika

(In ₹ Lakhs unless otherwise stated)

b. Related Party Transactions

S.No	Description of the Related Party	Description & Nature of transactions	31-03-2026	31-03-2025
1	Sunil Shantilal	a) Loans Received	5.00	64.00
		b) Repayment of Loans	31.15	41.25
		c) Interest Paid	4.70	5.11
		d) Remuneration	21.25	10.00
2	Manoj Kumar	a) Loans Received	20.00	79.00
		b) Repayment of Loans	90.00	5.50
		c) Interest Paid	3.84	5.51
		d) Remuneration	21.75	12.00
3	Raj Kumari	a) Remuneration	20.75	8.00
4	Shalu	a) Salary Paid	-	2.40
5	Mayank Girishbhai Garach	a) Salary Paid	2.40	1.20
6	Vaneeta Khanna	a) Salary Paid	5.50	3.51

c. Related Party Outstanding Balances

S.No	Description of the Related Party	Nature	31-03-2026	31-03-2025
1	Sunil Shantilal	a) Short-Term Borrowings	50.49	72.41
		b) Other Current Liabilities	19.38	11.29
2	Manoj Kumar	a) Short-Term Borrowings	33.10	99.65
		b) Other Current Liabilities	28.71	13.05
3	Raj Kumari	a) Other Current Liabilities	27.96	9.29
4	Shalu	a) Other Current Liabilities	0.95	0.95
5	Vanshika	a) Other Current Liabilities	2.39	2.39
6	Mayank Girishbhai Garach	a) Other Current Liabilities	-	0.20
7	Vaneeta Khanna	a) Other Current Liabilities	-	0.35

29. Additional regulatory information:

a. Title deeds of Immovable Property not held in the name of the Company.
The company does not own any immovable property.

b. Revaluation of Property, Plant and Equipment
The company has not revalued its Property, Plant and Equipment

c. Loans or Advances - additional disclosures
The company has not granted Loans or Advances in the nature of loans to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person.

d. Capital work-in-progress (CWIP) ageing schedule / completion schedule:
The company does not have any capital work-in-progress

e. Intangible assets under development ageing schedule / completion schedule
The company does not have any intangible assets under development

f. Details of Benami Property held
No proceeding have been initiated nor pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act,1988 (45 of 1988) and rules made thereunder.

g. Security of current assets against borrowings

Quarter	Particulars of Securities provided	Amount as per Book of account	Amount as reported in the quarterly return/statement	Amount of difference	Reason for material discrepancies
June 2025	Inventory	2,494.33	2,494.33	-	-
	Creditor	330.16	330.16	-	-
	Debtors	1,752.56	1,752.56	-	-
September 2025	Inventory	3,083.43	3,083.43	-	-
	Creditor	86.68	86.68	-	-
	Debtors	1,224.08	1,224.08	-	-
December 2025	Inventory	4,906.09	4,906.09	-	-
	Creditor	563.17	563.17	-	-
	Debtors	1,234.06	1,234.06	-	-
March 2026	Inventory	4,905.85	4,905.85	-	-
	Creditor	60.78	60.78	-	-
	Debtors	751.41	751.41	-	-

h. Wilful Defaulter
The Company has not been declared Wilful Defaulter by any bank or financial institution or government or any government authority.

i. Relationship with Struck off Companies
The Company does not have any transactions with the companies struck off under section 248 of the Companies Act, 2013 or section 560 of the Companies Act, 1956

j. Registration of charges or satisfaction with Registrar of Companies
The company does not have any pending charges or satisfaction of charges to be filed with ROC

k. Compliance with number of layers of companies
The Company is in compliance with the number of layers of companies in accordance with clause 87 of Section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017.

l. Compliance with approved Scheme(s) of Arrangements
Company is not involved in any scheme of arrangements.

m. Utilisation of Borrowed funds and share premium
A. The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with understanding that intermediary shall -
(i) Directly to indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries); or
(ii) Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
B. The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding party) with the understanding (Whether recorded in writing or otherwise) that the Company shall -
(i) Directly to indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funded party (Ultimate Beneficiaries); or
(ii) Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

n. Analytical Ratios

Sr. No.	Particulars	31-03-2026	31-03-2025	Remarks, if variance exceeds 25%
1	Current Assets	5,961.52	3,419.78	NA
	Current Liabilities	1,251.50	814.95	
	Current Ratio (in Times)	**4.76**	**4.20**	
	Variation	13.52%		
2	Total Debt (Short Term + Long Term)	1,730.76	1,871.99	Ratio has improved due to increase in equity.
	Equity	3,886.16	1,453.13	
	Debt Equity Ratio (in Times)	**0.45**	**1.29**	
	Variation	-65.43%		
3	Earnings available for debt service	1,365.40	835.95	NA
	Debt Service	429.73	253.95	
	Debt Service Coverage Ratio (in Times)	**3.18**	**3.29**	
	Variation	-3.48%		
4	Net Profits after taxes	902.36	476.48	NA
	Average Shareholder's Equity	2,669.65	1,214.89	
	Return on Equity (ROE) (in %)	**33.80%**	**39.22%**	
	Variation	-13.82%		
5	Sales	11,416.12	5,961.81	NA
	Average Inventory	3,918.25	2,500.51	
	Inventory Turnover ratio (in Times)	**2.91**	**2.38**	
	Variation	22.20%		
6	Net Credit Sales	11,416.12	5,961.81	NA
	Average Accounts Receivable	593.81	268.46	
	Trade receivables turnover ratio (in Times)	**19.23**	**22.21**	
	Variation	-13.43%		
7	Net Credit Purchases	11,633.50	5,779.03	Ratio has reduced due to increase in purchases.
	Average of Trade Payables	35.48	5.62	
	Trade payables turnover ratio (in Times)	**327.86**	**1,028.18**	
	Variation	-68.11%		
8	Net Sales	11,416.12	5,961.81	Ratio has improved due to increase in sales
	Average Working Capital	3,657.43	2,421.98	
	Net capital turnover ratio (in Times)	**3.12**	**2.46**	
	Variation	26.80%		
9	Net Profit after taxes	902.36	476.48	NA
	Net Sales	11,416.12	5,961.81	
	Net profit ratio (in %)	**7.90%**	**7.99%**	
	Variation	-1.10%		
10	Earning before interest and taxes (EBIT)	1,323.25	816.68	NA
	Average Capital Employed	4,457.81	2,910.16	
	Return on capital employed (ROCE) (in %)	**29.68%**	**28.06%**	
	Variation	5.78%		
11	Net Profit	902.36	476.48	Ratio has reduced due to substantial increase in equity.
	Net Worth	3,886.16	1,453.13	
	Return on Net worth (in %)	**23.22%**	**32.79%**	
	Variation	-29.19%		

30. Additional information to financial statements:

a. Corporate social responsibility expense:

(In ₹ Lakhs)

Particulars	Year Ended 31-03-2026	Year Ended 31-03-2025
a) Gross amount required to be spent by the Company during the year	7.81	-
b) Amount spent during the year (in cash)	8.00	-
i) Construction / acquisition of any asset	-	-
ii) On purposes other than (i) above	8.00	-
(c) Shortfall at the end of the year	-	-
(d) Total of previous years shortfall	-	-

Notes:
i) Nature of CSR activities - Promotion of Education.
ii) Donations made to Shree Veer Lonkashah Sanskrit Gyanpeeth
iii) Details of Related party transaction in relation of CSR Transaction - NIL
iv) There are no provisions made during the year towards CSR

b. Undisclosed income

The Company has not surrendered or disclosed as income any transactions not recorded in the books of accounts in the course of tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).

c. Details of crypto currency or virtual currency

The Company has neither traded nor invested in crypto currency or virtual currency. Further, the Company has also not received any deposits or advances from any person for the purpose of trading or investing in crypto currency or virtual currency.

d. Imports & foreign currency transactions

Particulars	Year Ended 31-03-2026	Year Ended 31-03-2025
1. CIF value of imports		
Raw material	-	-
Components and spare parts	-	-
Capital goods/ stores & spare parts	-	-
2. Expenditure in Foreign Currency on account of royalty, know-how, professional and consultation fees, interest, and other matters	-	-
3. The amount remitted during the year in foreign currencies on account of dividends	-	-
4. Earnings in Foreign Currency		
Export of goods calculated on F.O.B. basis	-	-
Royalty, know-how, professional and consultation fees	-	-
Interest and dividend	-	-
Other income	-	-
	-	-

e. Contingent liabilities and commitments

(In ₹ Lakhs)

Contingent liabilities	Year Ended 31-03-2026	Year Ended 31-03-2025
1. Claims against the company not acknowledged as debt		
Related to Direct Tax Matters	-	-
Related to Indirect Tax Matters	-	0.76
2. Guarantees	-	-
3. Other money for which the company is contingently liable	-	-
	-	**0.76**

Commitments	Year Ended 31-03-2026	Year Ended 31-03-2025
1. Estimated amount of contracts remaining to be executed on capital account and not provided for	-	-
2. Uncalled liability on shares and other investments partly paid	-	-
3. Other commitments	-	-
	-	**-**

f. Employee Benefit (Incurred in India)

(i) Reconciliation of opening and closing balance of Gratuity obligations

(In ₹ Lakhs)

Particulars	As at 31-03-2026	As at 31-03-2025
Net Liability as at the Beginning of the Period	12.56	11.56
Net Expenses in P/L A/c	3.29	1.00
Benefits Paid	-	-
Net Liability as at the End of the Period	15.85	12.56
Present Value of Gratuity Obligation (Closing)	**15.85**	**12.56**

(ii) Expenses Recognised in Statement of Profit and Loss during the Year

Particulars	Year Ended 31-03-2026	Year Ended 31-03-2025
Interest cost	0.88	0.84
Current service cost	1.99	1.50
Past service cost	-	-
Expected return on Plan Assets	-	-
Curtailment cost	-	-
Settlement Cost	-	-
Net Acturial (gain)/loss	0.42	(1.34)
Expenses to be recognised in P&L	**3.29**	**1.00**

(iii) Changes in Benefit Obligations

Particulars	Year Ended 31-03-2026	Year Ended 31-03-2025
Opening Defined benefit obligation	12.56	11.56
Current service cost	1.99	1.50
Interest cost	0.88	0.84
Actuarial (gain)/loss	0.42	(1.34)
Benefits Paid	-	-
Closing defined benefit obligation	**15.85**	**12.56**

(iv) Acturial Assumptions

Particulars	**Year Ended 31-03-2026**	**Year Ended 31-03-2025**
Discount rate	7.50%	7.00%
Salary growth rate	5.00%	5.00%
Mortality	IALM 2012-14	IALM 2012-14
Attrition rate	10.00%	10.00%

(Source: Based on acturial valuation report Mr. Ashok Kumar Garg (Fellow Member of Institute of Acturies of India -00057) report dated April 08, 2025)

"As per our report of even date attached"

For Mardia & Associates
Chartered Accountants
Firm Reg Number : 007888S

Manish Mardia
Proprietor
M.No 205307
UDIN: 26205307NPUPHC8560

Place : Chennai
Date : 15/05/2026

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

S Manojkumar
Managing Director
DIN: 01730747

Raj Kumari M
Whole-time Director
DIN: 09607998

Mayank Girishbhai Garach
Chief Financial Officer
PAN: BNOPG5776M

Vaneeta Khanna
Company Secretary
M.No: 46971

Place: Chennai
Date : 15/05/2026

11. PROPERTY, PLANT & EQUIPMENT

(In ₹ Lakhs)

Description of Assets	Tangible Assets							Intangible Assets	Capital WIP
	Office Equipment	Computers	Furniture & Fixtures	Vehicles	Electrical Installation	Plant and Equipment	Total	Software	
Gross Carrying Amount									
Balance as at 01-Apr-2024	5.35	3.23	19.60	91.27	3.77	0.32	**123.53**	-	30.79
Additions during the year	5.97	0.84	56.18	-	-	-	**62.99**	4.10	-
Deletions during the year	-	-	-	-	-	-	**-**	-	30.79
Balance as at 31-Mar-2025	**11.32**	**4.07**	**75.78**	**91.27**	**3.77**	**0.32**	**186.52**	**4.10**	**-**
Additions during the year	0.11	2.05	-	-	-	-	**2.16**	-	-
Deletions during the year	-	-	-	-	-	-	**-**	-	-
Balance as at 31-Mar-2026	**11.43**	**6.11**	**75.78**	**91.27**	**3.77**	**0.32**	**188.67**	**4.10**	**-**
Accumulated Depreciation / Amortisation									
Balance as at 01-Apr-2024	4.39	2.94	17.19	79.36	3.31	0.30	**107.50**	-	-
Depreciation/amortisation for the year	2.51	0.59	12.57	3.70	0.12	-	**19.50**	1.55	-
Eliminated on disposal of assets	-	-	-	-	-	-	**-**	-	**-**
Balance as at 31-Mar-2025	**6.90**	**3.53**	**29.77**	**83.06**	**3.43**	**0.30**	**127.00**	**1.55**	**-**
Depreciation/amortisation for the year	2.01	0.85	11.97	2.55	0.09	-	**17.47**	1.15	**-**
Eliminated on disposal of assets	-	-	-	-	-	-	**-**	-	**-**
Balance as at 31-Mar-2026	**8.92**	**4.38**	**41.74**	**85.61**	**3.52**	**0.30**	**144.47**	**2.69**	**-**
Net Carrying Amount									
Balance as at 01-Apr-2024	0.96	0.29	2.40	11.91	0.45	0.02	**16.03**	-	**30.79**
Balance as at 31-Mar-2025	**4.42**	**0.53**	**46.01**	**8.21**	**0.34**	**0.02**	**59.52**	**2.55**	-
Balance as at 31-Mar-2026	**2.51**	**1.73**	**34.04**	**5.66**	**0.25**	**0.02**	**44.20**	**1.40**	-