MANOJ JEWELLERS LTD
THE BOUTIQUE JEWELLERY LOUNGE

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: 12th November, 2026

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

BSE Scrip Code: 544400

Reference: Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations')

Sub: Outcome of Board Meeting under Regulation 30 of SEBI (LODR) Regulations, 2015.

Dear Sir/Madam,

Pursuant to Regulations 30 of the SEBI Listing Regulations, we hereby inform you that the Board of Directors of the Company at their meeting held today i.e., Thursday, 12th November, 2026, has inter alia, approved:

1. Unaudited Financial Results of the Company for the half year ended 30th September, 2026;

2. Limited Review Report thereon, issued by the Statutory Auditors, **M/s Mardia and Associates, Chartered Accountants, (Firm Registration No. 007888S)** on the Unaudited Financial Results of the Company.

The Meeting of the Board of Directors of the Company commenced at 04: 30 P.M. IST and concluded at 04:50 P.M.IST.

We request you to kindly take the above information on record.

Thanking You,

Yours faithfully,
FOR MANOJ JEWELLERS LIMITED

S MANOJKUMAR
Digitally signed by S MANOJKUMAR
Date: 2026.11.12 19:06:23 +05'30'

MANOJ KUMAR
MANAGING DIRECTOR
DIN: 01730747

Manish Mardia B.Com., MBA., FCA.,

MARDIA & ASSOCIATES
CHARTERED ACCOUNTANTS
1, Valliammal Road,
Vepery, Chennai - 600 007.
☎ : 4260 1133 / 2641 4638
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Independent Auditors' Limited Review Report on Unaudited Half-Yearly Financial Results of Manoj Jewellers Limited for the half year ended 30th September, 2026 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended).

To,
Board of Directors,
Manoj Jewellers Limited

We have reviewed the accompanying statement of unaudited financial results of Manoj Jewellers Limited ("the Company") (CIN: L52393TN2007PLC064834) for the half year ended 30th September 2026, having submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015, as amended. ("the Listing Regulation")

This statement, which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 'Interim Financial Reporting' (AS 25), prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with the aforesaid Accounting Standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **Mardia & Associates**
Chartered Accountants
Firm's registration number: 0[illegible]888S

MARDIA AND ASSOCIATES • CHENNAI 600 007 • CHARTERED ACCOUNTANTS

(Manish Mardia)
Proprietor
Membership number: 205307
UDIN: 26205307BAWQJJ6765

Place: Chennai
Date: 12.11.2026

MANOJ JEWELLERS LIMITED

CIN - L52393TN2007PLC064834

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

Statement of Unaudited Financial Results for the Half Year ended on 30th September, 2026

(₹ in Lakhs except EPS)

Particulars	Half Year Ended			Year Ended 31st March 2026 (Audited)
	30th September 2026 (Unaudited)	31st March 2026 (Audited)	30th September 2025 (Unaudited)	
A) REVENUE				
a) Revenue from operations	9,254.50	4,502.14	6,913.98	11,416.12
b) Other Income	0.25	3.53	0.21	3.73
Total Income	**9,254.76**	**4,505.66**	**6,914.19**	**11,419.85**
B) EXPENSES				
a) Cost of Material Consumed	-	-	-	-
b) Purchase of Stock-in-Trade	8,293.81	5,540.82	6,092.67	11,633.50
c) Changes in Inventories of Finished goods, Work-in-progress and Stock-in-Trade	321.78	-1,822.42	-152.77	-1,975.19
d) Employee Benefit Expenses	68.31	79.58	46.11	125.69
e) Financial costs	108.68	78.93	53.25	132.18
f) Depreciation and amortization expense	6.68	9.31	9.31	18.62
g) Other expense	84.92	156.21	110.50	266.71
Total Expense	**8,884.19**	**4,042.44**	**6,159.08**	**10,201.52**
C) Profit before exceptional and extraordinary items and tax	**370.57**	**463.22**	**755.11**	**1,218.33**
D) Exceptional items	-	-	-	-
E) Profit before extraordinary items and tax	370.57	463.22	755.11	1,218.33
F) Extraordinary Items	-	-	-	-
G) Profit before tax	**370.57**	**463.22**	**755.11**	**1,218.33**
H) Tax Expense:				
a) Current tax	99.45	127.22	191.09	318.31
b) Deferred tax	-0.56	-0.88	-1.45	(2.33)
c) MAT credit	-	-	-	-
I) PROFIT AFTER TAX	**271.69**	**336.88**	**565.48**	**902.36**
J) Paid-up Equity Share Capital (Face Value Rs. 10/- Per Share)	1,796.96	898.56	898.56	898.56
K) Earning per equity share(*Not Annualised):				
a) Basic	3.01*	3.75*	6.75*	10.40
b) Diluted	3.01*	3.75*	6.75*	10.40

MARDIA AND ASSOCIATES • CHENNAI 600 007 • CHARTERED ACCOUNTANTS

For MARDIA AND ASSOCIATES
Chartered Accountants

Manish Mardia
Proprietor
Mem. No. 205307

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

MANOJ JEWELLERS LIMITED • CHENNAI

S Manojkumar
Managing Director
DIN : 01730747
Place : Chennai
Date : 12.11.2026

1. The above Financial Results were reviewed by Audit Committee and approved by the Board of Directors at the Meeting held on 12.11.2026

2. The Financial results have been prepared in accordance with the accounting standard as notified under section 133, of the companies Act 2013 (Act), read with the relevant rules made thereunder and other accounting principles generally accepted in India.

3. The Compliance related to IND-AS is not applicable to our company as the company is listed on SME Platform of BSE.

4. The Company is engaged in a single business segment i.e., 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.

5. The Board of Directors, at its meeting held on June 24, 2026, approved the raising of funds through a Rights Issue. Pursuant thereto, the Company successfully completed a Rights Issue comprising 89,84,000 equity shares of face value ₹10 each at an issue price of ₹20 per equity share (including a securities premium of ₹10 per equity share), aggregating to ₹1796.80 Lakhs. The Rights Equity Shares rank pari passu in all respects with the existing equity shares of the Company, including with respect to dividend and other corporate benefits. Skyline Financial Private Limited acted as the Registrar to the Issue and CARE

Ratings Limited was appointed as the Monitoring Agency in accordance with the applicable provisions of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018. The Rights Issue was undertaken to (i) fund the working capital requirements of the Company; and (ii) meet general corporate purposes. The Rights Equity Shares were offered to the eligible equity shareholders in the ratio of 1 (One) Rights Equity Shares for every 1(One) fully paid-up equity shares held by them as on the Record Date, i.e., August 21, 2026. The Rights Issue opened on August 31, 2026 and closed on September 29, 2026. Pursuant to the basis of allotment approved by the designated stock exchange, the Rights Equity Shares were allotted on September 30, 2026 and were listed and admitted to trading on BSE Limited with effect from October 6, 2026. The funds were transferred to the Company's monitoring account on October 6, 2026. Accordindly, ₹1796.80 Lakhs is Fund-in-Transit as at September 30, 2026.

Further, the Company, in its Letter of Offer, had initially proposed to issue up to 89,85,628 Rights Equity Shares of face value of ₹10/- each at an issue price of ₹20/- per Rights Equity Share (including a premium of ₹10/- per share), aggregating to ₹1,797.13 lakh. Upon finalization of Basis of Allotment, 89,84,000 Rights Equity Shares was allotted at an issue price of ₹20/- per share, aggregating to ₹1,796.80 lakh. Accordingly, the difference of ₹32,560/- between the amount originally envisaged in the Letter of Offer and the actual amount raised pursuant to the allotment of Rights Equity Shares has been reduced from the amount allocated towards General Corporate Purposes.

6. The Figures for the previous periods have been regrouped and rearranged whereever considered necessary.





MANOJ JEWELLERS LIMITED

CIN - L52393TN2007PLC064834

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

Unaudited Assets and Liabilility Statement as at 30th September, 2026

(₹ in Lakhs)

Particulars	Half Year Ended		Year ended 31st March, 2026 (Audited)
	30th September 2026 (Unaudited)	30th September 2025 (Unaudited)	
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1,796.96	898.56	898.56
(b) Reserves and Surplus	4,157.69	2,650.72	2,987.60
(c) Money received against share warrants	-	-	-
(2) Share application money pending allotment	-	-	-
(3) Non-Current Liabilities			
(a) Long-term borrowings	930.66	26.52	905.39
(b) Deferred tax liabilities (Net)	-	-	-
(c) Other Long Term Liabilities	-	-	-
(d) Long term provisions	14.51	13.43	13.76
(4) Current Liabilities			-
(a) Short-term borrowings	1,398.68	417.05	825.37
(b) Trade payables			-
(i) Total outstanding dues of MSME	-	-	-
(ii) Total outstanding dues of creditors other than MSME	388.05	86.68	60.78
(c) Other current liabilities	58.23	117.78	206.27
(d) Short-term provisions	95.96	247.35	159.07
Total	**8,840.73**	**4,458.09**	**6,056.81**
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment	37.84	52.31	44.20
(i) Tangible assets	1.09	1.98	1.40
(ii) Intangible assets	-	-	-
(iii) Capital work-in-progress	-	-	-
(iv) Intangible assets under development	-	-	-
(b) Non-current investments	14.93	13.50	14.37
(c) Deferred tax assets (net)	-	-	-
(d) Long term loans and advances	31.33	31.33	35.31
(e) Other non-current assets			-
(2) Current assets	-	-	-
(a) Current investments	4,584.07	3,083.43	4,905.85
(b) Inventories	2,313.34	1,224.08	751.41
(c) Trade receivables	15.04	20.12	197.10
(d) Cash and cash equivalents	46.27	31.36	107.13
(e) Short-term loans and advances	1,796.83	-	0.03
(f) Other current assets			
Total	**8,840.73**	**4,458.09**	**6,056.81**

MARDIA AND ASSOCIATES • CHARTERED ACCOUNTANTS • CHENNAI 600 007

For MARDIA AND ASSOCIATES
Chartered Accountants

Manish Mardia
Proprietor
Mem. No. 205307

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

MANOJ JEWELLERS LIMITED CHENNAI

S Manojkumar
Managing Director
DIN : 01730747
Place : Chennai
Date : 12.11.2026

MANOJ JEWELLERS LIMITED

CIN - L52393TN2007PLC064834

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

Unaudited Cash Flow Statement for the year ended 30th September, 2026

(Rs. In Lakhs)

	PARTICULARS	For the Half year ended 30th September, 2026		For the year ended 31st March, 2026	
	Net Profit / (Loss) Before tax		370.57		1,218.33
	Adjusted for :				
	Depreciation and Amortisation	6.68		18.62	
	Provision for Expenses (Gratuity)	0.98		3.29	
	Bank Charges	-		-	
	Interest Income	-0.25		-0.93	
	(Profit)/loss on sale of mutual fund	-		-	
	Misc Income	-		-	
	Interest Expenses	108.68		132.18	
	Sub-Total		116.09		153.16
	(Increase) / Decrease in Trade receivables	-1,561.93		-315.21	
	(Increase) / Decrease in Short-term loans and advances	60.86		-76.73	
	(Increase) / Decrease in Long-term loans and advances	-		-	
	(Increase) / Decrease in Inventories	321.78		-1,975.19	
	(Increase) / Decrease in Other current assets	-1,796.80		0.02	
	(Increase) / Decrease in Other non current assets	3.98		-4.01	
	Increase / (Decrease) in trade payables	327.27		50.59	
	Increase / (Decrease) in Other Non Current Liabilities	-		-	
	Increase / (Decrease) in other current liabilities	-148.04		114.49	
	Increase / (Decrease) in long term provisions	-		-	
	Increase / (Decrease) in short-term provisions	-		-	
	Sub-Total		-2,792.88		-2,206.03
	Income Tax Paid		-162.79		-246.86
	Net Cash Flow from/(used in) Operating activities		**-2,469.01**		**-1,081.40**
B	**Cash Flow from Investing Activities**				
	Purchase of Mutual Fund		-		-
	Proceeds from sale of investment		-		-
	Purchase of Tangible Asset/Capital Work in Progress		-		-2.16
	Purchase of Intangible Asset		-		-
	Interest Income		0.25		0.93
	Miscellaneous Income		-		-
	Profit from sale of mutual fund		-		-
	Net Cash Flow from/(used in) Investing activities		**0.25**		**(1.22)**
C	**Cash Flow from Financing Activities**				
	Proceeds from Issue of Shares & Securities Premium		1,796.80		1,620.00
	Interest expense		-108.68		-89.33
	Bank charges		-		- 132.18
	IPO Expense		-		- 340.63
	Increase/ (Reduction) in Borrowings		598.58		199.40
	Net Cash Flow from/(used in) Financing activities		**2,286.70**		**1,257.26**
	Net increase/(decrease) in Cash or Cash Equivalents		**-182.06**		**174.64**
	Cash and Cash Equivalents at the beginning of the year		197.10		22.46
	Cash and Cash Equivalents at the end of the year		15.04		197.10

MARDIA AND ASSOCIATES • CHARTERED ACCOUNTANTS • CHENNAI 600 007

For MARDIA AND ASSOCIATES
Chartered Accountants

Manish Mardia
Proprietor
Mem. No. 205307

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

S Manojkumar
Managing Director
DIN : 01730747
Place : Chennai
Date : 12.11.2026

MANOJ JEWELLERS LIMITED • CHENNAI