July 29, 2026

To,
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai 400 001.
Ref: BSE Scrip Code – 544718

To,
National Stock Exchange of India Limited
Exchange Plaza, Plot no. C/1, G Block
Bandra Kurla Complex, Bandra (E),
Mumbai – 400 051.
Ref: Symbol – PNGSREVA

Sub: Outcome of Board Meeting held on July 29, 2026

Dear Sir/ Madam,

This is to inform you that the Board of Directors at its meeting held today, i.e. on July 29, 2026 have inter-alia, approved the Unaudited Standalone Financial Results for the quarter ended June 30, 2026. (Copies of Unaudited Standalone Financial Results adopted and approved by the Board of Directors are enclosed herewith along with Auditors Limited Review Report as **Annexure I)**

The Board meeting commenced at 12:00 p.m. and ended at 1:15 p.m.

Kindly take this on your record.

Thanking You,

For **PNGS REVA DIAMOND JEWELLERY LIMITED**

Kirti Suryakant Vaidya

Digitally signed by Kirti Suryakant Vaidya
Date: 2026.07.29 13:23:49 +05'30'

PNGS REVA DIAMOND JEWELLERY LIMITED PUNE

Kirti Vaidya
Company Secretary & Compliance Officer
ICSI M. No. A31430

Encl: Annexure I

MSKA & Associates LLP
(Formerly known as M S K A & Associates)
Chartered Accountants

Floor 6, Building No. 1
Cerebrum IT Park, Kalyani Nagar
Pune 411014, INDIA

Independent Auditor's Review Report on unaudited financial results of PNGS Reva Diamond Jewellery Limited for the quarter pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To The Board of Directors of PNGS Reva Diamond Jewellery Limited

1. We have reviewed the accompanying statement of unaudited financial results of PNGS Reva Diamond Jewellery (hereinafter referred to as 'the Company') for the quarter ended June 30, 2026 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').

2. 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 Indian Accounting Standard 34 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

MSKA & ASSOCIATES LLP ★ Chartered Accountants ★

4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M S K A & Associates LLP (Formerly known as M S K A & Associates)
Chartered Accountants
ICAI Firm Registration No. 105047W/W101187

MSKA & ASSOCIATES LLP Chartered Accountants

Yogesh Yewale
Partner
Membership No.:158877
UDIN: 26158877AAJMWB3531

Place: Pune
Date: July 29, 2026

Annexure I

PNGS Reva Diamond Jewellery Limited
CIN: L32111PN2024PLC236494

Statement of Unaudited Financial Results for the quarter ended June 30, 2026

(INR Million, except earnings per share)

Sr. No.	Particulars	Quarter ended			Year ended
		June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
		(Unaudited)	(Unaudited Refer Note 4)	(Audited Refer Note 5)	(Audited)
1	Income				
	Revenue from operations	1,179.73	1,381.26	537.49	4,390.28
	Other income	55.76	15.22	2.87	20.35
	Total Income	**1,235.49**	**1,396.48**	**540.36**	**4,410.63**
2	Expenses				
	Purchases of stock-in-trade	1,066.19	964.44	595.32	4,737.05
	Changes in inventories of finished goods	(304.78)	33.76	(227.01)	(1,561.37)
	Employee benefits expense	22.90	21.72	14.69	79.78
	Finance costs	27.48	31.20	19.85	98.67
	Depreciation and amortization expense	3.57	2.38	0.38	6.63
	Other expenses	56.15	55.56	38.66	185.15
	Total Expenses	**871.51**	**1,109.06**	**441.89**	**3,545.91**
3	**Profit before tax (1) - (2)**	**363.98**	**287.42**	**98.47**	**864.72**
4	Tax expenses				
	Income Tax charge	92.80	70.34	24.98	218.90
	Deferred tax charge/(credit)	(0.92)	2.71	(0.99)	(1.01)
	Earlier year taxes	-	0.28	-	0.28
	Total tax expenses	**91.88**	**73.33**	**23.99**	**218.17**
5	**Profit for the period/year (3) - (4)**	**272.10**	**214.09**	**74.48**	**646.55**
6	Other comprehensive income				
	Items that will not be reclassified subsequently to profit and loss:				
	Re-measurement gains/(loss) on defined benefit plans	(0.16)	(0.39)	(0.41)	(0.59)
	Income tax effect on above	0.04	0.10	0.10	0.15
	Total other comprehensive income/(loss) for the period/year	**(0.12)**	**(0.29)**	**(0.31)**	**(0.44)**
7	**Total comprehensive income for the period/year, net of tax (5+6)**	**271.98**	**213.80**	**74.17**	**646.11**
8	**Paid-up equity share capital (Face Value of INR. 10/- each)**	**316.98**	**316.98**	**218.66**	**316.98**
	Other equity				**4,835.02**
	Earnings per equity share (Not annualized for quarter):				
	Basic (INR)	8.58	8.40	3.41	28.41
	Diluted (INR)	8.58	8.40	3.41	28.41

PNGS REVA DIAMOND JEWELLERY LIMITED ★ Pune

Notes to the Unaudited Financial Results for the quarter ended June 30, 2026 -

1 The above financial results for the quarter ended June 30, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at the meeting held on July 29, 2026. The financial results have been subjected to a limited review by the statutory auditors of the Company, who have issued an unmodified conclusion on the same.

2 The above financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act,2013, read with the relevant rules issued thereunder and the other accounting principles generally accepted in India and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

3 The Company is engaged in the business of trading diamond jewellery, platinum jewellery and other precious stones. The Chief Operating Decision Maker ("CODM") evaluates the Company's performance and allocates resources based on the analysis of the various performance indicator of the company as a single unit. Therefore, there is no reportable segment for the company as per the requirements of Ind AS 108 "Operating Segments". Further, Company has operations only in India and there is no single customer or customer group who accounts for more than 10% of the total revenue of the Company.

4 The figures for quarter ended March 31, 2026 are the balancing figures between audited figures in respect of full financial year and published year to date unaudited figures for the nine months period ended December 31, 2025, which were subject to limited review by the statutory auditors.

5 The figures for the quarter ended June 30, 2025 are based on audited special purpose financial statements on which statutory auditors of the company had issued an unmodified opinion vide their audit report dated October 18, 2025.

6 During the financial year ended March 31, 2026 the Company had completed the Initial Public Offering (IPO) and the details of utilisation of the net IPO proceeds is summarised below.

Objects as per the Prospectus Document	Amount to be Utilised	Amount Utilised upto June 30, 2026	Un-utilized amount as on June 30, 2026 #
Funding expenditure towards setting-up of 15 New Stores	2,865.64	404.88	2,460.76
Marketing and promotional expenses related to the launch of the 15 New Stores, aimed at enhancing local brand awareness and visibility of the flagship brand "Reva"	354.00	4.61	349.39
General corporate purposes	271.59	236.11	35.48
Total	**3,491.23**	**645.60**	**2,845.63**

IPO proceeds which are unutilised as on June 30, 2026 were temporarily retained in fixed deposits & monitoring account.

7 Previous period/year figures have been regrouped/ rearranged wherever considered necessary.

PNGS REVA DIAMOND JEWELLERY LIMITED Pune

For and on behalf of Board of Directors of
PNGS Reva Diamond Jewellery Limited

Govind Gadgil
Director
DIN No: 00616617

Place: Pune
Date: July 29, 2026

PNGS REVA DIAMOND JEWELLERY LIMITED

Management Comments

1. Summary of Revenue

(All Amounts in INR Millions)

Particulars	Quarter ended on June 30, 2026	Quarter ended on June 30, 2025	Financial year ended on March 31, 2026
	(Unaudited)	(Audited)	(Audited)
Diamond studded jewellery including precious stones	1,159.87	521.65	3,821.01
Gold Sales *	19.86	15.84	569.27
Total Revenue from operations	1,179.73	537.49	4,390.28

* The sale of gold mentioned above relates to gold received from customers as part consideration for the purchase of diamond jewellery. In such transactions, customers provide their old gold, the value of which is adjusted against the price of the new jewellery purchased. The gold received from customers is primarily used in the manufacturing of new jewellery. The sale of gold reflected above represents only the excess gold remaining after consumption for manufacturing the new jewellery.

The company does not engage in gold bullion or commodity trading. The sale of gold is purely incidental and arises only from the disposal of excess gold received from customers in the normal course of the company's sales operations.

2. The results for the quarter ended June 30, 2026, will be available on the Stock Exchanges website (www.bseindia.com) and (www.nseindia.com) and on the Company's website (www.revabypng.com).

3. As on date of results i.e. on July 29, 2026, the Company has 34 SIS stores with P. N. Gadgil & Sons Limited and 3 exclusive brand stores (34 SIS stores with P. N. Gadgil & Sons Limited and 2 exclusive brand stores as on March 31, 2026).

4. For the current Tax Year 2026–27, the Company has paid income tax by way of advance tax aggregating to ₹ 30.00 million up to July 29, 2026.

For and on behalf of Board of Directors
PNGS Reva Diamond Jewellery Limited

PNGS REVA DIAMOND JEWELLERY LIMITED Pune

Govind Gadgil
Chairman & Director
DIN: 00616617
Place: Pune
Date: July 29, 2026