YAASHVI JEWELLERS LIMITED

CIN: L27200RJ2016PLC056519, GST NO: 08AAACY8478P1Z9
(FORMERLY KNOWN AS YAASHVI JEWELLERS PRIVATE LIMITED)

Date: November 14, 2026

To,
BSE Limited,
PJ Towers, Dalal Street,
Mumbai-400001.
BSE Script Code: 544770

Subject: Outcome of Board Meeting held on Saturday, November 14, 2026

Ref: Disclosure pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015

Dear Sir/Ma'am,

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and in continuation of our intimation dated November 04, 2026, we wish to inform you that the Board of Directors of the Company, at its meeting held today, i.e., Saturday, November 14, 2026, inter alia, considered and approved the Unaudited Standalone Financial Results of the Company for the half-year ended September 30, 2026, along with the Limited Review Report.

In pursuance of the aforesaid, find enclosed the following:

- A copy of the aforesaid Unaudited Standalone Financial Results along with the Limited Review Report is enclosed as **Annexure A**
- Statement of Deviation or Variation in utilization of funds raised through Public Issue in accordance with the provisions under Regulation 32 of the Listing Regulations enclosed as **Annexure B**

The aforesaid financial results are also being made available on the website of the Company at www.yaashvijewellers.com.

Further, pursuant to the Code of Conduct framed under the SEBI (Prohibition of Insider Trading) Regulations, 2015, 'Trading Window' for all Directors, Promoters, Connected Persons, Designated Persons and their immediate relatives of the Company, for trading in the shares of the Company shall be open after 48 hours of declaration of financial results for the half-year ended on September 30, 2026.

The Board Meeting commenced at 06:00 PM and was concluded at 10:15 PM.

You are kindly requested to take the same on record.

Thanking You,

Yours faithfully,
For Yaashvi Jewellers Limited
(Formally known as Yaashvi Jewellers Private Limited)

Ankita Agarwal
Managing Director



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

To

BOARD OF DIRECTORS

YAASHVI JEWELLERS LIMITED
(CIN : L27200RJ2016PLC056519)
Regd. Office :
Plot No. 486, Nemi Sagar Colony,
Vaishali Nagar, Jaipur, Rajasthan - 302003

1. We have reviewed the accompanying Statement of Unaudited **Standalone** Financial Results of M/s **YAASHVI JEWELLERS LIMITED** (the "Company") for the half year ended Sept 30, 2026 and year to date from April 1, 2026 to Sept 30, 2026 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

   These half yearly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards (Accounting Standards) for Interim Financial Reporting, prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued there under; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

2. As explained in the Basis of preparation, this statement, have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards (Accounting Standards) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on these Standalone Financial Results based on our review. Because of the matters described in 'Basis for Disclaimer of Conclusion' below, we were unable to obtain sufficient appropriate audit evidence to

provide a basis for conclusion on these Standalone Financial Results and hence we do not express a conclusion on these Standalone Financial Results.

3. We conducted our review of Standalone Financial Results 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 ("the ICAI"). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Standalone Financial Results is free of material misstatement. A review is substantially less in scope than an audit conducted in accordance with Standard on Auditing 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.

4. **Basis for Disclaimer of Conclusion**

We draw your attention to:

a. The Company was listed on the SME Board on 02.06.2026. Accordingly, the Limited Review Report (LLR) for the half-year ended 30th September, 2026, represents the first Limited Review Report of the Company subsequent to its listing. In view of the same, the corresponding financial information for the previous period has been considered and compiled on the basis of the audited financial statements of the Company for the relevant preceding financial year and the unaudited half-yearly financial information available for the corresponding previous period. Accordingly, the comparative figures presented in the current Limited Review Report have been derived from the aforesaid financial records and financial statements, as applicable.

b. The Company is primarily engaged in the business of manufacturing and trading of jewellery. The inventories, comprising raw materials, work-in-progress (if any), finished goods and traded goods, have been valued at cost as at 30th September, 2026. As informed by the Management, the prevailing market rates of the relevant materials and finished goods as on the reporting date were higher than their respective cost. Accordingly, the inventories have been valued at cost, being the lower of cost and net realisable value, in accordance with the applicable accounting principles. The quantities of inventories as on 30th September, 2026 have been physically verified and confirmed by the Company's Management, and the valuation and related information have been provided by the Management. Our review is based on the information, explanations and records made available to us by the Management.

c. The Company has raised funds **Rs. 39 Crores** through an **Initial Public Offering (IPO)** and its equity shares were listed on the **SME Board on 02.06.2026**, during the period under review. As represented and confirmed by the Management, the proceeds received from the IPO have been utilised in accordance with the objects and purposes specified in the offer document and the applicable provisions of the SEBI regulations and other prevailing laws and regulations. The Management has further confirmed that the utilisation of IPO proceeds is in compliance with the applicable regulatory requirements. However, it is clarified that our limited review of the financial information for the half-year ended 30th

M/s A.K.S.A. AND ASSOCIATES CA FRN: 024926C Chartered Accountants

September, 2026 does not constitute a separate audit, examination or certification of the utilisation of IPO proceeds, and accordingly, we do not express any opinion or provide any assurance regarding the actual utilisation of such funds.

5. Disclaimer of Conclusion

Because of the above explanations and based on the information, explanations and representations furnished by the Management, our review has been conducted in accordance with the applicable Standard on Review Engagements (SRE 2410), and nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Financial Results has not been prepared, in all material respects, in accordance with the applicable accounting standards and other recognised accounting practices and policies:

i. The Company has prepared its financial results for the half-year ended 30th September, 2026, in accordance with the applicable Indian Accounting Standards (Accounting Standards) prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules made thereunder, as applicable to the Company. The Management has represented that the Indian Accounting Standards (Ind AS) are not mandatorily applicable to the Company, considering its listing on the SME Platform and its applicable eligibility and applicability criteria. Accordingly, the financial results have been prepared in accordance with the Accounting Standards applicable to the Company and not under Ind AS.and;

ii. disclose the information required to be disclosed in terms of the Listing Regulations including the manner in which it is to be disclosed or that it contains material misstatements.

Our conclusion is not modified in respect of these matters.

For A K S A AND COMPANY.
Chartered Accountants
FRN- 024925C

CA Anirudh Kumar
Partner
M No. 409939

UDIN : 26409939BHGYSY1038

Date : 14.11.2026
Place : Jaipur

YAASHVI JEWELLERS LIMITED

(Previously Known as Yaashvi Jewellers Private Limited)

CIN: L27200RJ2016PLC056519

Regd. Office:PLOT NO. 486 NEMI SAGAR COLONY, VAISHALI NAGAR, JAIPUR-302021

Email: ankit.cooldudes@gmail.com Contact No. 9810105141

Statement of Unaudited Financial Results for the Half Year Ended 30 September 2026

(Rs. in Lacs, unless otherwise stated)

Particulars	Half Year Ended			Year Ended	Year Ended
	30-Sep-26	31-Mar-26	30-Sep-25	31-Mar-26	31-Mar-25
	(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Audited)
INCOME					
Revenue from Operations	24,938.19	26,881.44	17,933.51	44,814.95	29,722.66
Other Income	71.19	91.79	67.55	159.34	53.83
Total Income	**25,009.38**	**26,973.23**	**18,001.06**	**44,974.29**	**29,776.49**
EXPENSES					
Cost of Material Consumed	21,004.15	18,477.87	12,053.99	30,531.86	22,607.09
Purchases of Stock-in-Trade	611.60	9,134.61	3,648.51	12,783.12	8,109.93
Changes in inventories of finished goods, work-in progress and Stock-in-Trade	1,240.18	(2,396.59)	621.93	(1,774.66)	(3,164.22)
Employee Benefits Expense	123.87	95.50	75.35	170.85	227.63
Depreciation and Amortization Expense	55.88	41.52	41.53	83.05	48.44
Finance Costs	365.75	344.05	214.51	558.56	284.13
Other Expenses	258.56	82.94	32.84	115.78	118.44
Total Expenses	**23,659.99**	**25,779.90**	**16,688.66**	**42,468.56**	**28,231.44**
Profit before exceptional and extraordainary items and tax	**1,349.39**	**1,193.33**	**1,312.40**	**2,505.73**	**1,545.05**
Exceptional items					
Profit before extraordinary items and tax	**1,349.39**	**1,193.33**	**1,312.40**	**2,505.73**	**1,545.05**
Extraordinary items					
Profit Before Tax	**1,349.39**	**1,193.33**	**1,312.40**	**2,505.73**	**1,545.05**
Tax Expenses					
(1) Current Tax	370.38	522.25	120.87	643.12	394.64
(2) Previous Year Tax	-	43.09	-	43.09	3.89
(2) Deferred Tax	(5.97)	(8.96)	-	(8.96)	(5.32)
Total Tax Expenses	**364.41**	**556.38**	**120.87**	**677.25**	**393.21**
Net Profit for the Period/Year	**984.98**	**636.95**	**1,191.53**	**1,828.48**	**1,151.84**
Paid up Equity share capital (Face Value of Rs. 10/- Per Share)	**1,762.15**	**1,233.51**	**1,233.51**	**1,233.51**	**1,225.00**
Earnings per Share (In Rs.)					
Basic	**6.58**	**5.16**	**9.66**	**14.82**	**9.40**
Diluted	**6.58**	**5.16**	**9.66**	**14.82**	**9.40**

YAASHVI JEWELLERS LIMITED JAIPUR RAJASTHAN

M/s A K S A AND COMPANY FRN: 024925C Chartered Accountants

	H 1 F.Y. 2026-27 Financial Results

Statement of Unaudited Assets And Liabilities

(Rs. in Lacs, unless otherwise stated)

Particulars	As At 30-Sep-2026 (Unaudited)	As At 31-Mar-2026 (Audited)
I. EQUITY AND LIABILITIES		
Shareholders' funds		
(a) Share capital	1,762.15	1,233.51
(b) Reserves and surplus	7,496.31	3,150.79
Non-current liabilities		
(a) Long-term borrowings	1,502.51	904.13
(b) Long-term provisions	29.47	18.17
Current liabilities		
(a) Short-term borrowings	6,156.65	5,631.73
(b) Trade payables	199.36	52.58
(c) Other current liabilities	879.53	188.21
(d) Short-term provisions	374.94	644.24
TOTAL	**18,400.92**	**11,823.36**
II. ASSETS		
Non-current assets		
(a) Fixed assets		
(i) Tangible assets	1,330.38	395.30
(ii) Intangible assets	1.03	1.50
(b) Deferred tax assets (net)	22.22	16.25
(c) other Non current assets	1,321.12	1,886.41
Current assets		
(a) Inventories	5,920.25	6,725.96
(b) Trade receivables	8,687.23	1,840.91
(c) Cash and cash equivalents	215.11	175.68
(d) Short-term loans and advances	85.50	48.67
(e) Other current assets	818.08	732.68
TOTAL	**18,400.92**	**11,823.36**

YASHVI JEWELLERS LIMITED
JAIPUR
RAJASTHAN

M/s A K S A AND COMPANY
CA
FRN: 024925C
Chartered Accountants

Statement of Unaudited Cash Flow for the Half Year Ended 30 September 2026

(Amount in Lacs)

Particulars	Half Year Ended 30.09.2026 (Unaudited)	Year Ended 31.03.2026 (Audited)
(A) Cash Flows From Operating Activities		
1. Profit / (Loss) Before Tax	1,349.40	2,505.73
2. Adjustment for :		
Depreciation and Amortisation Expenses	55.88	83.05
Gratuity Provision	11.88	6.34
Interest Income	(63.90)	(159.34)
Interest on Borrowings	440.09	558.56
Profit on Sale of Property / Investments	(1.01)	-
3. Operating Profit before Working Capital Changes (1+2)	**1,792.34**	**2,994.34**
4. Change in Working Capital		
Increase(-) / Decrease in Trade & Other Receivables	(6,846.32)	(1,471.60)
Increase (-) / Decrease in Inventories	805.71	(2,342.27)
Increase (-) / Decrease in other Current Assets	(134.97)	(508.32)
Increase (-) / Decrease in Non Current Assets	565.29	34.58
Increase / Decrease (-) in Trade payables	146.78	46.87
Increase / Decrease (-) in Other Current Liabilities	147.06	422.27
Change in Working Capital	**(5,316.45)**	**(3,818.47)**
5. Cash Generated from Operations (3+4)	**(3,524.11)**	**(824.13)**
6. Tax Paid	46.45	686.21
7. Net Cash Flows from Operating Activities	**(3,570.56)**	**(1,510.34)**
(B) Cash Flows from Investing Activities		
Proceeds from sale of Property, Plant and equipment / Transfer of Assets	8.53	-
Purchase of Property, Plant and Equipments	(998.00)	(262.66)
Increase (-) / Decrease in Loans and advances	(36.83)	(22.62)
Interest Received	63.90	159.34
Net Cash Generated / (Used) in Investing Activities:	**(962.40)**	**(125.94)**
(C) Net Cash flow from Financing Activities		
Issue Share Capital	528.64	8.52
Share Premium	3,859.07	96.19
Repayment of Short Term Borrowings	(1,142.73)	(2,309.18)
Repayment of Long Term Borrowings	(277.18)	(205.00)
Proceeds from Short term Borrowings	1,667.65	3,868.81
Proceeds from Long term Borrowings	875.57	870.29
Share Issue Exp	(498.54)	-
Interest Paid	(440.09)	(558.56)
Net Cash Generation / (Used) From Financing Activities	**4,572.39**	**1,771.07**
(D) Net Change in Cash & Cash Equivalents (A+B+C)	**39.43**	**134.79**
Cash & Cash Equivalents as at the Beginning of the Year	175.68	40.89
Cash & Cash Equivalents as at the end of the Year	**215.11**	**175.68**

VAASHVI JEWELLERS LIMITED JAIPUR RAJASTHAN

M/s A.K.S.A AND COMPANY FRN: 024925C Chartered Accountants

Notes to the Statement of Financial Results for the half year ended as on 30th September, 2026

1. The above financial results were reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held on November 14, 2026.

2. The above results for the half year ended September 30, 2026 have been reviewed by the Statutory Auditors of the Company in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These financial results have been prepared in accordance with the applicable Accounting Standards, the provisions of the Companies Act, 2013, and the rules made thereunder, as applicable, and the relevant guidelines issued by the Securities and Exchange Board of India (SEBI).

3. Earnings per share (EPS) for the half year ended September 30, 2026, September 30, 2025 and March 31, 2026 have been calculated for the respective reporting periods and have not been annualised.

4. No investor complaints were pending as on 30 September 2026.
5. Previous period figures have been regrouped and/or reclassified wherever considered necessary.
6. The above Financial Results are also available on our website https://yaashvijewellers.com/
7. The Company operates in a single business segment; accordingly, segment-wise reporting is not applicable.

For and on behalf of the Board of Directors

Ankita Agarwal
Chairperson and Managing Director
DIN: 07664492

YAASHVI JEWELLERS LIMITED
JAIPUR
RAJASTHAN

Place: Jaipur
Date: 14th November 2026

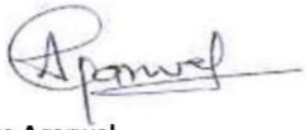
Annexure B

Statement on deviation / variation in utilisation of funds raised	
Name of listed entity	Yaashvi Jewellers Limited
Mode of Fund Raising	Public Issue
Date of Raising Funds	02-07-2026
Amount Raised	528.64
Report filed for Quarter ended	30.09.2026
Monitoring Agency	~~applicable~~ / not applicable
Monitoring Agency Name, if applicable	NA
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	NA
If Yes, Date of shareholder Approval	NA
Explanation for the Deviation / Variation	NA
Comments of the Audit Committee after review	The Audit Committee has reviewed the the Statement of Deviations in utilisation of funds for the half-year ended September 30, 2026 and noted that the proceeds of the public issue have been utilized for the objects stated in the offer document. The Committee observed that there are no deviations or variations in the utilization of issue proceeds from the stated objects.
Comments of the auditors, if any	-

Objects for which funds have been raised and where there has been a deviation, in the following table						
Original Object	**Modified Object, if any**	**Original Allocation (Rs. in Lakhs)**	**Modified allocation, if any**	**Funds Utilised (Rs. in Lakhs)**	**Amount of Deviation/Variation for the quarter according to applicable object**	**Remarks if any**
Funding Working Capital Requirement of our company	-	2150.00	0.00	2150.00	0.00	-
Repayment/prepayment of certain borrowings availed by our company and	-	1100.00	0.00	1100.00	0.00	-
General Corporate purposes	-	653.64	0.00	653.64	0.00	-
Issue Related Expenses	-	484.07	0.00	484.07	0.00	-

Deviation or variation could mean:
(a) Deviation in the objects or purposes for which the funds have been raised or
(b) Deviation in the amount of funds actually utilized as against what was originally disclosed or
(c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc.

For Yaashvi Jewellers Limited



Ankita Agarwal
Managing Director
DIN: 07664492