



Manoj Jewellers Limited

(Formerly Known as Manoj Jewellers Private Limited)

Regd. off.: 59, NSC Bose Road, Sowcarpet, Chennai – 600 079, Tamil Nadu, India.

Ph. No.: 044-4512 4372, 4204 9740, 4204 9741

E-mail: manojchains@gmail.com / info@manojjewellerslimited.com

Website: www.manojjewellerslimited.com

CIN: U52393TN2007PLC064834

Date: 02nd June, 2025

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

BSE Scrip Code: **544400**

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

Dear Sir/Madam,

In continuation of our letter dated 26th May, 2025, we wish to inform you that the Board of Directors of the Company, at its meeting held today at 02nd June, 2025, has *inter alia*:

1. Approved the Standalone Audited Financial Statements for the financial year ended on March 31, 2025, as recommended by the Audit Committee.
Further, pursuant to Regulation 33 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose the following:
 - (i) Audited Standalone Financial Results for the financial year ended March 31, 2025.
 - (ii) Auditor's Report with unmodified opinion on the aforesaid Standalone Audited Financial Results.
 - (iii) Further, pursuant to Regulation 33(3)(d) of the Listing Obligations, declaration with respect to the Audit Report with unmodified opinion on the Audited Standalone Financial Results of the Company for the Year ended March 31, 2025.
2. Approved the appointment of M/s. Arham Professional Service, Consultancy Firm, as an Internal Auditor of the Company for F.Y. 2025-26;
3. Approved the appointment of M/s. Dilip Swarnkar & Associates, Practicing Company Secretaries, as Secretarial Auditor of the Company from Financial Year 2025-26 to 2029-30, subject to approval of shareholders in the ensuing General Meeting of Company;
The additional details required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time read with SEBI Circular SEBI/HO/CFD/PoD2/CIR/P/0155 November 11, 2024 are enclosed as **Annexure – I & II**.



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The Board Meeting commenced at 05:25 PM and concluded at 05:40 PM.

The above is for your information and record.

Yours faithfully,
Thanks & Regards

For MANOJ JEWELLERS LIMITED

MANOJ KUMAR
MANAGING DIRECTOR
(DIN: 01730747)



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Annexure – I

Details as required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 for the appointment of Internal Auditor of the Company

Sr No	Particulars	Details
1	Reason for change viz. Appointment resignation, removal, death or otherwise;	Appointment of M/s. Arham Professional Service, Consultancy Firm, as an Internal Auditor of the Company for F.Y. 2025 – 26.
2	Date of appointment (as applicable) & term of appointment	Appointment for F.Y, 2025-26 Term of appointment – Conduct internal Audit of Company and issue Report to the Management of Company on time-to-time basis.
3	Brief profile (in case of appointment);	M/s. Arham Professional Service, Consultancy Firm is a Partnership firm. The firm's office is in Chennai. They have more than 13 years of experience in field of accounting and auditing.
4	Disclosure of relationships between directors (in case of appointment of a director).	Not applicable



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Annexure - II

Details as required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 for the appointment of Secretarial Auditor of the Company:

Sr No	Particulars	Details
1	Reason for change viz. Appointment resignation, removal, death or otherwise;	Appointment of Dilip Swarnkar & Associates, Practicing Company Secretaries having Membership No. 47600 and CP No. 26253 as Secretarial Auditor of the Company from Financial Year 2025-26 to 2029-30 subject to approval of shareholders in the ensuing General Meeting of Company.
2	Date of appointment (as applicable) & term of appointment	w.e.f. 02 nd June, 2025 Term of appointment – Appointment for 5 years i.e. from F.Y. 2025-26 to 2029-30 to conduct Secretarial Audit and issue report within the timeline as per SEBI Regulations after due-diligence of Company as per applicable laws to Company.
3	Brief profile (in case of appointment);	M/s Dilip Swarnkar & Associates is sole proprietorship firm located in Kandivali West, Mumbai. He has more than 8 years of experience in the field of Corporate and secretarial Compliances.
4	Disclosure of relationships between directors (in case of appointment of a director).	Not applicable

Independent Auditor's Report on Standalone Financial Results of Manoj Jewellers Limited for the Half year and Year ended 31st March, 2025 pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015

To,
Board of Directors,
Manoj Jewellers Limited.

Report on the Audit of Standalone Financial Results

Opinion

We have audited the accompanying statement of Standalone Financial Results of **Manoj Jewellers Limited** ("the company") for the Half year and Year ended 31st March, 2025, 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 ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other financial information for the Half year and Year ended 31st March, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the standalone financial results.



Management's Responsibilities for the Standalone Financial Results

These Standalone Financial Results have been prepared on the basis of the Standalone Financial Statements.

The company's management is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of this statement of Standalone Financial Results that give a true and fair view of the financial position, 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 and in compliance with Regulations 33 of the Listing Regulations. 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Management is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

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

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, 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 Act, we



are also responsible for expressing our opinion on whether the company has adequate internal financial control system in place and operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the 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 standalone financial results 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 standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the company of which we are independent auditors 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.


Other Matter

The Statement includes the results for the half year ended 31st March 2025 being the balancing figures between the audited figures in respect of the full financial year ended 31st March 2025 and the audited year to date figures up to the period ended 30th September 2024. Our report is not modified in respect of this matter.

For Mardia & Associates

Chartered Accountants

Firm's registration number: 007888S



(Manish Mardia)

Proprietor

Membership number: 205307

UDIN: 25205307BMKYGS7162

Place: Chennai

Date: 02/06/2025



MANOJ JEWELLERS LIMITED

CIN - U52393TN2007PLC064834

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

Statement of Audited Financial Results for the Year ended on 31st March, 2025

(Rs. In Lakhs)

Particulars	Half Year Ended from 1st Oct 2024 to 31st March 2025 (Audited)	Half Year Ended 30th September 2024 (Unaudited)	Year Ended 31st March 2025 (Audited)	Year Ended 31st March 2024 (Audited)
A) REVENUE				
a) Revenue from operations	3,483.98	2,477.83	5,961.81	4,335.11
b) Other Income	0.47	1.59	2.06	3.30
Total Income	3,484.45	2,479.42	5,963.87	4,338.41
B) EXPENSES				
a) Cost of Material Consumed	-	-	-	-
b) Purchase of Stock-in-Trade	3,491.67	2,287.36	5,779.03	4,544.03
c) Changes in Inventories of Finished goods, Work-in-progress and Stock-in-Trade	-526.04	-334.26	-860.30	-944.60
d) Employee Benefit Expenses	44.50	33.92	78.42	83.55
e) Financial costs	96.54	88.09	184.63	109.57
f) Depreciation and amortization expense	10.55	10.49	21.04	6.26
g) Other expense	48.40	80.31	128.71	89.66
Total Expense	3,165.62	2,165.91	5,331.53	3,888.47
C) Profit before exceptional and extraordinary items and tax	318.83	313.51	632.34	449.94
D) Exceptional items	-	-	-	-0.07
E) Profit before extraordinary items and tax	318.83	313.51	632.34	449.87
F) Extraordinary Items	-	-	-	-
G) Profit before tax	318.83	313.51	632.34	449.87
H) Tax Expense:				
a) Current tax	71.51	88.58	160.09	130.37
b) Deferred tax	-3.10	-1.14	(4.24)	0.28
c) MAT credit	-	-	-	-
I) PROFIT AFTER TAX	250.42	226.07	476.49	319.22
J) Paid-up Equity Share Capital (Face Value Rs. 10/- Per Share)	598.56	598.56	598.56	598.56
K) Earning per equity share(Not Annualised):				
a) Basic	4.18	3.78	7.96	5.33
b) Dilluted	4.18	3.78	7.96	5.33



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

S Manoj Kumar
Managing Director
DIN : 01730747
Place : Chennai
Date : 02/06/2025



- The above Financial Results were reviewed by Audit Committee and approved by the Board of Directors at the Meeting held on 02/06/2025
- The above financial statements have been prepared in accordance with applicable Accounting Standards issued by the ICAI.
- The Compliance related to IND-AS is not applicable to our company as the company is listed on SME Platform of BSE.
- 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.
- The Figures for the previous periods have been regrouped and rearranged wherever considered necessary.
- The results for the Half year ended 31st March, 2024 have not been incorporated due to its unavailability given the fact that this is the first time results are being published post listing.

MANOJ JEWELLERS LIMITED

CIN - U52393TN2007PLC064834

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

Assets and Liability Statement as on 31st March, 2025

(Rs. In Lakhs)

Particulars	Year ended 31st March, 2025	Year ended 31st March, 2024
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
(a) Share Capital	598.56	598.56
(b) Reserves and Surplus	854.57	378.09
(c) Money received against share warrants	-	-
(2) Share application money pending allotment	-	-
(3) Non-Current Liabilities		
(a) Long-term borrowings	1,246.02	1,338.23
(b) Deferred tax liabilities (Net)	-	-
(c) Other Long Term Liabilities	-	-
(d) Long term provisions	11.08	10.18
(4) Current Liabilities		
(a) Short-term borrowings	625.97	200.17
(b) Trade payables	-	-
(i) Total outstanding dues of MSME	-	-
(ii) Total outstanding dues of creditors other than MSME	10.19	1.06
(c) Other current liabilities	91.79	22.97
(d) Short-term provisions	87.01	68.34
Total	3,525.19	2,617.60
II. ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment		
(i) Tangible assets	59.52	16.03
(ii) Intangible assets	2.55	-
(iii) Capital work-in-progress	-	30.78
(iv) Intangible assets under development	-	-
(b) Non-current investments	-	-
(c) Deferred tax assets (net)	12.04	7.80
(d) Long term loans and advances	-	-
(e) Other non-current assets	31.30	31.30
(2) Current assets		
(a) Current investments	-	-
(b) Inventories	2,930.66	2,070.37
(c) Trade receivables	436.20	100.71
(d) Cash and cash equivalents	22.46	350.00
(e) Short-term loans and advances	30.41	10.61
(f) Other current assets	0.05	-
Total	3,525.19	2,617.60

For and on behalf of the Board of Directors of
Manoj Jewellers LimitedS Manoj Kumar
Managing Director
DIN : 01730747
Place : Chennai
Date : 02/06/2025

MANOJ JEWELLERS LIMITED

CIN - U52393TN2007PLC064834

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

Cash Flow Statement for the year ended 31st March, 2025

(Rs. In Lakhs)

PARTICULARS		For the year ended 31st March, 2025		For the year ended 31st March, 2024	
A	Cash Flow from Operating Activities				
	Net Profit / (Loss) Before tax		632.34		449.87
	Adjusted for :				
	Depreciation and Amortisation	21.04		6.26	
	Provision for Expenses (Gratuity)	1.00		11.56	
	Bank Charges	-		-	
	Interest Income	-2.06		(0.35)	
	(Profit)/loss on sale of mutual fund	-		-	
	Misc Income	-		-	
	Interest Expenses	184.63		109.57	
	Sub-Total		204.61		127.04
	(Increase) / Decrease in Trade receivables	-335.49		-100.71	
	(Increase) / Decrease in Short-term loans and advances	-19.79		-10.61	
	(Increase) / Decrease in Long-term loans and advances	-		-	
	(Increase) / Decrease in Inventories	-860.30		-944.60	
	(Increase) / Decrease in Other current assets	-0.05		1.49	
	(Increase) / Decrease in Other non current assets	-		-10.15	
	Increase / (Decrease) in trade payables	9.13		-41.33	
	Increase / (Decrease) in Other Non Current Liabilities	-		-	
	Increase / (Decrease) in other current liabilities	68.81		3.75	
	Increase / (Decrease) in long term provisions	-		-	
	Increase / (Decrease) in short-term provisions	-		-	
	Sub-Total		-1,137.69		-1,102.16
	Income Tax Paid		-141.51		-73.95
Net Cash Flow from/(used in) Operating activities			-442.25		-599.20
B	Cash Flow from Investing Activities				
	Purchase of Mutual Fund		-		-
	Proceeds from sale of investment		-		-
	Purchase of Tangible Asset/Capital Work in Progress		-36.29		-30.79
	Purchase of Intangible Asset		-		-
	Interest Income		2.06		0.35
	Miscellaneous Income		-		-
	Profit from sale of mutual fund		-		-
Net Cash Flow from/(used in) Investing activities			(34.23)		(30.44)
C	Cash Flow from Financing Activities				
	Proceeds from Issue of Shares & Securities Premium		-		-
	Interest expense		-184.63		-109.57
	Bank charges		-		-
	IPO Expense		-		-
	Increase/ (Reduction) in Borrowings		333.58		971.06
Net Cash Flow from/(used in) Financing activities			148.95		861.49
Net increase/(decrease) in Cash or Cash Equivalents			-327.53		231.85
Cash and Cash Equivalents at the beginning of the year			350.00		118.15
Cash and Cash Equivalents at the end of the year			22.46		350.00



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

S. Manoj Kumar
Managing Director
DIN : 01730747
Place : Chennai
Date : 02/06/2025





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Website: www.manojjewellerslimited.com

CIN: U52393TN2007PLC064834

Date: 02nd June, 2025

To,
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 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations')

Sub: Declaration with respect to Audit Report with unmodified opinion to the Audited Financial Results for the financial year ended on 31st March, 2025:

Dear Sir/Madam,

Pursuant to Regulations 33(3) (d) of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, as amended, it is hereby declared and confirmed that the Statutory Auditors of the Company M/s. Mardia & Associates, Chartered Accountants (FRN: 007888S) have issued Audit Report with unmodified opinion in respect of Audited Financial Results for the financial year ended 31st March, 2025.

The above is for your information and record.

Yours faithfully,

Thanks & Regards

For MANOJ JEWELLERS LIMITED

**MANOJ KUMAR
MANAGING DIRECTOR
(DIN: 01730747)**