

Date: 07th November, 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,

Pursuant to the Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at its meeting held today i.e., Friday, 07th November, 2025, has inter alia considered and approved:

1. Unaudited Financial Results of the Company for the Half year ended September 30, 2025.
2. Limited Review Report thereon, issued by the Statutory Auditors, **M/s. Mardia and Associates, Chartered Accountants** on the Unaudited Financial Results of the Company.

The Board Meeting commenced at 05:30 P.M. and concluded at 06:00 P.M.

The above is for your information and record.

Thanking You,
Yours faithfully,

FOR MANOJ JEWELLERS LIMITED

MANOJ KUMAR
MANAGING DIRECTOR
DIN: 01730747

Independent Auditors' Limited Review Report on Unaudited Half-Yearly Financial Results of Manoj Jewellers Limited for the half year ended 30th September, 2025 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 2025, 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: 007888S

(Manish Mardia)

Proprietor

Membership number: 205307

UDIN: 25205307BMKYNB3244



Place: Chennai

Date: 07.11.2025

MANOJ JEWELLERS LIMITED

CIN - L52393TN2007PLC064834

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

Unaudited Assets and Liability Statement as at 30th September, 2025

(Rs. In Lakhs)

Particulars	Half Year Ended		Year ended 31st March, 2025 (Audited)
	30th September 2025 (Unaudited)	30th September 2024 (Unaudited)	
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	898.56	598.56	598.56
(b) Reserves and Surplus	2,650.72	604.16	854.57
(c) Money received against share warrants	-	-	-
(2) Share application money pending allotment	-	-	-
(3) Non-Current Liabilities			
(a) Long-term borrowings	26.52	1,301.27	1,246.02
(b) Deferred tax liabilities (Net)	-	-	-
(c) Other Long Term Liabilities	-	-	-
(d) Long term provisions	13.43	10.18	11.08
(4) Current Liabilities			
(a) Short-term borrowings	417.05	609.88	625.97
(b) Trade payables			
(i) Total outstanding dues of MSME	-	-	-
(ii) Total outstanding dues of creditors other than MSME	86.68	78.36	10.19
(c) Other current liabilities	117.78	75.60	91.79
(d) Short-term provisions	247.35	88.60	87.01
Total	4,458.09	3,366.61	3,525.19
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment			
(i) Tangible assets	52.31	69.13	59.52
(ii) Intangible assets	1.98	3.10	2.55
(iii) Capital work-in-progress	-	-	-
(iv) Intangible assets under development	-	-	-
(b) Non-current investments	-	-	-
(c) Deferred tax assets (net)	13.50	8.94	12.04
(d) Long term loans and advances	-	-	-
(e) Other non-current assets	31.33	31.30	31.30
(2) Current assets			
(a) Current investments	-	-	-
(b) Inventories	3,083.43	2,404.63	2,930.66
(c) Trade receivables	1,224.08	750.02	436.20
(d) Cash and cash equivalents	20.12	45.44	22.46
(e) Short-term loans and advances	31.36	54.05	30.41
(f) Other current assets	-	-	0.05
Total	4,458.09	3,366.61	3,525.19

For and on behalf of the Board of Directors of
Manoj Jewellers LimitedS Manojkumar
Managing Director
DIN : 01730747
Place : Chennai
Date : 07/11/2025

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, 2025

(Rs. In Lakhs except EPS)

Particulars	Half Year Ended			Year Ended 31st March 2025 (Audited)
	30th September 2025 (Unaudited)	31st March 2025 (Audited)	30th September 2024 (Unaudited)	
A) REVENUE				
a) Revenue from operations	6,913.98	3,483.98	2,477.83	5,961.81
b) Other Income	0.21	0.47	1.59	2.06
Total Income	6,914.19	3,484.45	2,479.42	5,963.87
B) EXPENSES				
a) Cost of Material Consumed	-	-	-	-
b) Purchase of Stock-in-Trade	6,092.67	3,491.67	2,287.36	5,779.03
c) Changes in Inventories of Finished goods, Work-in-progress and Stock-in-Trade	-152.77	-526.04	-334.26	-860.30
d) Employee Benefit Expenses	46.11	44.50	33.92	78.42
e) Financial costs	53.25	96.54	88.09	184.63
f) Depreciation and amortization expense	9.31	10.55	10.49	21.04
g) Other expense	110.50	48.40	80.31	128.71
Total Expense	6,159.08	3,165.62	2,165.91	5,331.53
C) Profit before exceptional and extraordinary items and tax	755.11	318.83	313.51	632.34
D) Exceptional items	-	-	-	-
E) Profit before extraordinary items and tax	755.11	318.83	313.51	632.34
F) Extraordinary Items	-	-	-	-
G) Profit before tax	755.11	318.83	313.51	632.34
H) Tax Expense:				
a) Current tax	191.09	71.51	88.58	160.09
b) Deferred tax	-1.45	-3.10	-1.14	(4.24)
c) MAT credit	-	-	-	-
I) PROFIT AFTER TAX	565.48	250.42	226.07	476.49
J) Paid-up Equity Share Capital (Face Value Rs. 10/- Per Share)	898.56	598.56	598.56	598.56
K) Earning per equity share(Not Annualised):				
a) Basic	6.75	4.18	3.78	7.96
b) Dilluted	6.75	4.18	3.78	7.96



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

S Manojkumar
Managing Director
DIN : 01730747
Place : Chennai
Date : 07/11/2025



- The above Financial Results were reviewed by Audit Committee and approved by the Board of Directors at the Meeting held on 07/11/2025
- 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.
- 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 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.
- IPO related expenses aggregating to Rs 89.33 lacs incurred till 30.09.2024 have been adjusted against Securities premium account.
- The Figures for the previous periods have been regrouped and rearranged wherever considered necessary.

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, 2025

(Rs. In Lakhs)

PARTICULARS	For the Half year ended 30th September, 2025		For the year ended 31st March, 2025	
Net Profit / (Loss) Before tax		755.11		632.34
Adjusted for :				
Depreciation and Amortisation	9.31		21.04	
Provision for Expenses (Gratuity)	2.73		1.00	
Bank Charges	-		-	
Interest Income	-0.21		-2.06	
(Profit)/loss on sale of mutual fund	-		-	
Misc Income	-		-	
Interest Expenses	53.25		184.63	
Sub-Total		65.08		204.61
(Increase) / Decrease in Trade receivables	-787.88		-335.49	
(Increase) / Decrease in Short-term loans and advances	-0.95		-19.79	
(Increase) / Decrease in Long-term loans and advances	-		-	
(Increase) / Decrease in Inventories	-152.77		-860.30	
(Increase) / Decrease in Other current assets	0.05		-0.05	
(Increase) / Decrease in Other non current assets	-0.03		-	
Increase / (Decrease) in trade payables	76.49		9.13	
Increase / (Decrease) in Other Non Current Liabilities	-		-	
Increase / (Decrease) in other current liabilities	26.00		68.81	
Increase / (Decrease) in long term provisions	-		-	
Increase / (Decrease) in short-term provisions	-		-	
Sub-Total		-839.09		-1,137.69
Income Tax Paid		-31.13		-141.51
Net Cash Flow from/(used in) Operating activities		-50.03		-442.25
B Cash Flow from Investing Activities				
Purchase of Mutual Fund		-		-
Proceeds from sale of investment		-		-
Purchase of Tangible Asset/ Capital Work in Progress		-1.52		-36.29
Purchase of Intangible Asset		-		-
Interest Income		0.21		2.06
Miscellaneous Income		-		-
Profit from sale of mutual fund		-		-
Net Cash Flow from/(used in) Investing activities		-1.31		(34.23)
C Cash Flow from Financing Activities				
Proceeds from Issue of Shares & Securities Premium		1,620.00		-
Interest expense		-53.25		-184.63
Bank charges		-		-
IPO Expense		-89.33		-
Increase/ (Reduction) in Borrowings		-1,428.42		333.58
Net Cash Flow from/(used in) Financing activities		49.00		148.95
Net increase/(decrease) in Cash or Cash Equivalents		-2.34		-327.53
Cash and Cash Equivalents at the beginning of the year		22.46		350.00
Cash and Cash Equivalents at the end of the year		20.12		22.46

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

S Manojkumar
Managing Director
DIN : 01730747
Place : Chennai
Date : 07/11/2025

